

Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance

Samuele Meier ^{1,✉}, Magali Dubosson ¹, Marilyne Pasquier ¹

1. Market & Observatory Lab, Haute école de suisse Occidentale (HES-SO), Fribourg, CHE

Received: January 29, 2026 | Review began: February 05, 2026 | Review ended: June 22, 2026 | Published: June 30, 2026

© Copyright 2026

This is an open access article distributed under the terms of the Creative Commons Attribution License CC-BY 4.0., which permits unrestricted use, distribution, and reproduction in any medium, provided the original author and source are credited.

Abstract

In a context where tourism is recognised as a key driver of economic, social and territorial development, the question of how to effectively measure its economic impact is becoming increasingly important in ways that truly reflect inclusive and sustainable growth. This paper addresses the mismatch between established impact assessment tools and the specific, decision-oriented information needs of regional actors. The article clarifies why canonical tools (Leontief input-output model, tourism satellite account, social accounting matrix and computable general equilibrium) underperform for regional steering and proposes pragmatic pathways toward more territorially embedded measurement approaches. Using a qualitative exploratory approach, we conducted 13 semi-structured interviews with executives and analysts from public tourism bodies, destination management organisations, private operators and business associations in the canton of Fribourg (Switzerland). Five cross-cutting issues recur across stakeholders: (1) volatility and uneven quality of inputs; (2) insufficient standardisation limiting comparability over time and across destinations; (3) salient information gaps and interpretative ambiguities, particularly regarding same-day visitors, mobility patterns and community-level impacts essential to promoting sustainable growth; (4) resource constraints and production bottlenecks that hinder regular measurement; and (5) data sensitivity, requiring clear governance agreements, anonymisation and appropriate levels of aggregation. The discussion proposes moving beyond top-down approaches and promote collective territorial intelligence that can better guide sustainable tourism policies and investment choices, with implications for Swiss cantonal practice and other decentralised systems.

Categories: Decision Support, Sustainable Tourism and Hospitality Management, Regional studies

Keywords: sustainable tourism, economic impact, tourism indicators, territorial governance, information systems

Introduction

Tourism is now recognised as one of the main drivers not only of the economy, but also of social development worldwide. Before the pandemic, travel and tourism contributed around 10.4% of global GDP (equivalent to \$9.6 trillion in 2019) and supported 334 million jobs, or one in ten jobs worldwide ([World Travel and Tourism Council, 2021](#)). Despite the shock of the pandemic crisis, the sector has shown strong resilience: in 2022, the contribution of global tourism rose to around 7.6% of global GDP, with more than 295 million jobs ([World Travel and Tourism Council, 2023](#)). Tourism also generates significant international trade, accounting for around 6-7% of global exports of goods and services and is one of the world's leading export sectors ([World Tourism Organization, 2024](#)).

In Switzerland, according to data from the ([Federal Statistical Office, 2023](#)), tourism contributed directly to around 2.7% of national GDP and generated more than 182,000 full-time equivalent jobs, to which indirect and induced effects should be added. However, this national average masks significant regional disparities. In Graubünden, tourism generates more

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. Cureus J Bus Econ 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

than a quarter of the canton's GDP and 31% of local employment ([Office for Economic Affairs and Tourism, 2023](#)). In Valais, the tourism sector accounts for around 23% of the canton's economic output and nearly 29% of jobs. In regions such as the canton of Fribourg, the relative weight is more modest, with around CHF 1 billion GDP per year, or around 5% of cantonal GDP.

Tourism is not only an economic driver, but also a social phenomenon with a considerable impact. The sector offers employment opportunities to a high proportion of women and young people, promoting the professional inclusion of traditionally under-represented groups. According to ([World Tourism Organization, 2019](#)), more than half of the global workforce in tourism is made up of women (around 54%), compared to a global average of 39%. Globally, most employees are under 35, with around half under 25 ([International Labour Organization, 2017](#)). Tourism is therefore one of the main sectors for young people entering the labour market, particularly in economies that are heavily dependent on tourism.

Tourism is also of strategic importance for the environment and sustainable development. The sector is explicitly mentioned in the United Nations 2030 Agenda, which sets out 17 Sustainable Development Goals, a global framework for promoting balanced progress that integrates economic, social and environmental dimensions. Tourism is particularly relevant to Sustainable Development Goals 8 (economic growth and decent work), 12 (responsible consumption and production) and 14 (life below water) ([World Tourism Organization and United Nations Development Programme, 2017](#)).

In line with these global goals, Switzerland has defined five key strategic areas for promoting sustainable development in the tourism sector in its 2021-2025 tourism guidelines: sustainability, quality, innovation, infrastructure and digitalisation. The guidelines emphasise the importance of integrating these dimensions across the entire customer journey through a collaborative approach between the Confederation, the cantons and private stakeholders. The aim is to make Switzerland an international leader in sustainable tourism by strengthening knowledge transfer, promoting incentive systems (such as the Swisstainable programme) and developing digital infrastructure and skills to enhance the quality of the tourist experience and the positive impact on the region.

Yet, strategic ambition must be matched by appropriate measurement systems. Without reliable and territorially sensitive monitoring tools, it becomes difficult to determine whether tourism policies effectively contribute to sustainable and inclusive growth. This raises a central question: are existing impact assessment frameworks adequate for tracking such multidimensional objectives?

Over the years, various approaches have been developed to measure the economic impact of tourism. Among the most established are the Leontief input-output (I-O) model, the tourism satellite account (TSA), social accounting matrix (SAM) and computable general equilibrium (CGE) models. Each of these tools offers different and complementary perspectives: some focus on visitor demand and expenditure, others on inter-sectoral relationships, and still others simulate complex scenarios of economic system transformation. Many of these models use the concept of multipliers, i.e. coefficients that measure the overall effect (direct, indirect and induced) of an initial tourism expenditure on the entire economic system. Multipliers are derived from the analysis of interdependencies between sectors and are used to estimate the average value added, employment or income generated by each unit of tourism expenditure. While this approach has the merit of providing understandable and reproducible results, the use of a single multiplier has proved problematic for two main reasons. First, the choice of multiplier value often seems unclear and difficult to justify given the real complexity of economic circuits. Second, using a synthetic coefficient tends to reduce a highly interconnected and dynamic economic reality to a fixed numerical ratio, making it difficult to communicate the results to public decision-makers and local stakeholders. Over-simplifying the local economic system can lead to underestimating or overestimating the effects of tourism, particularly in regions characterised by high seasonality, specialisation or sectoral dependence.

The case of the canton of Fribourg offers a particularly interesting opportunity to reflect on how to assess the economic impact of tourism. In this context, regional development strategies have assigned an increasingly important role to tourism, promoting planning and investment initiatives aimed at achieving a balance between the attractiveness of the territory and collective well-being. Although overtourism is not currently a structural issue in the canton of Fribourg, regional actors express a clear intention to avoid growth patterns that could undermine local quality of life,

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

environmental integrity or visitor experience. In this sense, the challenge is not merely to increase tourism's contribution to GDP, but to ensure that growth remains socially inclusive, territorially balanced and aligned with long-term well-being objectives, while also maintaining high levels of visitor satisfaction. To this end, a series of qualitative interviews was conducted with 13 professionals from the Fribourg tourism sector, with the aim of identifying the specific information needs of local stakeholders and distinguishing between existing data and knowledge gaps.

In this context, the central issue is not only how much tourism contributes to the regional economy, but whether existing measurement frameworks adequately capture the dimensions that matter for sustainable and inclusive development. To address this question, this study adopts a qualitative exploratory approach, focusing on the perceptions, practices and information needs of key tourism actors in the canton of Fribourg. By grounding the analysis in stakeholder experience, the article seeks to critically reassess the suitability of established impact assessment tools for regional governance contexts. Beyond identifying local information gaps, this study contributes to the broader debate on tourism impact assessment by examining how measurement frameworks can evolve from purely macroeconomic accounting tools toward territorially embedded monitoring systems capable of capturing inclusive and sustainable growth dynamics.

Theoretical background

The growing interest in the economic impacts of tourism has led to the development of various analytical tools to quantify its effects. Four main approaches emerge from the literature: I-O, TSA, SAM and CGE models. Each of these models offers a different and complementary perspective on measuring the contribution of tourism to the economy and on the sectoral interdependencies activated by tourism expenditure.

I-O Model

The I-O model, developed by (Leontief, 1936), describes the inter-sectoral relationships of an economy through a matrix that records exchanges between industries (Miller and Blair, 2009). Each increase in final demand in a sector generates direct, indirect and induced effects that spread throughout the economic system. I-O analysis makes it possible to calculate economic multipliers that estimate the overall impact of spending, including changes in production, income and employment. In tourism, the I-O model has been widely used to estimate the multiplier effects of visitor spending, showing how tourism demand impacts many economic sectors (Briassoulis, 1991) (Frechtling and Horváth, 1999) (Dwyer et al., 2004). Tourism stimulates consumption in direct sectors (accommodation, transport), indirect sectors (suppliers) and induced sectors (income-related expenditure). Other studies have applied the model to assess impacts in different areas such as water resources (Yu et al., 2010), renewable energy (O'Sullivan and Edler, 2020), sporting events (Preuss, 2004) and health (Strickland et al., 1998). Despite its usefulness, the model has known limitations. It assumes unlimited availability of productive resources and fixed prices, ignoring supply constraints and market adjustment dynamics (Miller and Blair, 2009) (Briassoulis, 1991). These assumptions often lead to an overestimation of the impact of tourism. As noted by (Dwyer et al., 2004) and (Frechtling, 2011), I-O does not take into account substitution effects between sectors, feedback loops or international trade, thus providing a partial and optimistic view of economic impacts.

Tourism Satellite Account

The TSA is an international statistical standard developed to measure the economic importance of tourism in the national accounts system in a consistent manner. It is recognised as the main reference tool for the economic measurement of tourism by international organisations such as the UNWTO, the OECD and Eurostat (World Tourism Organization, 2010). From a historical perspective, the first conceptual work on the TSA dates back to the 1980s, with the development of guidelines that led to the Tourism Satellite Account: Recommended Methodological Framework 2008 (World Travel and Tourism Council, 2010). The TSA provides a structured and comparable assessment of the direct economic dimension of tourism in terms of expenditure, contribution to GDP and tourism-related employment, integrating information on the supply and demand for tourism goods and services into a single framework and ensuring consistency with national accounting principles (Frechtling, 2011). The TSA is designed as a satellite accounting system of the System of National Accounts (SNA), with a demand-oriented perspective. Unlike traditional national accounts, which classify activities by production, the TSA uses visitor expenditure to identify relevant products and sectors. It distinguishes between characteristic, related and non-specific tourism products and produces tables showing expenditure, production, value

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

added and employment related to tourism ([World Tourism Organization, 2010](#)). The main objectives of the TSA are to determine domestic and international tourism demand and to estimate gross value added and direct employment in tourism ([Frechtling, 2011](#)). It is a useful tool for international and temporal comparisons and for guiding policies based on structured data. However, it has analytical limitations: it only accounts for the direct effects of tourism expenditure, excluding indirect and induced effects that occur throughout the production chains. In addition, it requires detailed and up-to-date statistical data, which is often not available with the required frequency. Finally, although the TSA framework includes both domestic and international tourism in principle, its practical implementation often relies heavily on accommodation statistics and structured expenditure surveys. As a result, same-day visitors, short-distance domestic mobility and non-commercial forms of tourism may be only partially captured, despite their potentially significant role in regional economies.

Social Accounting Matrix

The SAM expands traditional I-O tables by including the entire income and expenditure circuit in the economy, recording in matrix form all transactions between economic agents over a given period ([Pyatt and Round, 1979](#)) ([Lofgren et al., 2002](#)). Compared to I-O tables, the SAM also includes income flows to and between institutions (households, government, businesses), thus closing the economic cycle with the expenditure of this income on goods and services. This approach makes it possible to estimate not only direct and indirect effects, but also induced effects, i.e., those generated by the reuse of income received, using SAM multipliers ([Round, 2003](#)). These multipliers make it possible to estimate the overall change in output, income and employment resulting from an exogenous shock, by taking into account the circular flow of income between sectors and institutions. In the field of tourism, the integration of visitor spending as an exogenous increase in final demand allows the SAM to simulate and estimate the total impacts on the economic structure. Several studies have highlighted its usefulness: ([Polo and Valle, 2008a](#)) ([Polo and Valle, 2008b](#)) for the Balearic Islands, ([Wagner, 1997](#)) for Brazil, ([Carrascal Incera and Fernández, 2015](#)) for the region of Galicia in Spain, ([Croes and Rivera, 2017](#)) for Ecuador and ([Ali Akkemik, 2012](#)) for Turkey. The strengths of SAM include extending the analysis beyond sectoral production to income distribution and socio-economic implications ([Pyatt and Round, 1979](#)). However, it shares the limitations of I-O models: fixed price assumptions, constant proportionality of technical coefficients, unused production capacity and the absence of temporal dynamics. These assumptions can lead to an overestimation of the positive effects of tourism, as shown by ([Miller and Blair, 2009](#)). Nevertheless, the SAM represents an important methodological development for tourism analysis, particularly in regional contexts, as it allows for the ex ante simulation of policies or events ([Dwyer et al., 2004](#)). Its ability to combine macroeconomic, sectoral and distributional dimensions makes it particularly suitable for assessing trade-offs between economic growth and social equity objectives.

Computable General Equilibrium Models

The CGE models represent the most advanced development in modelling the economic impacts of tourism. They are based on general equilibrium theory and simulate the simultaneous functioning of all markets in an economy - goods, labour and capital - taking into account interactions between agents (households, businesses, government, the rest of the world) and price variations ([Kehoe et al., 1995](#)). These models are calibrated on solid empirical bases, generally a SAM or, failing that, an extended I-O table. The SAM represents the initial reference and is used to define the structure of the economy under observation, on which the CGE model is built. The empirical data are supplemented by behavioural parameters (e.g., the elasticity of substitution between inputs, marginal propensities to consume, the elasticity of labour supply), often drawn from the literature or estimated econometrically. Once calibrated, the CGE model is solved numerically: based on a set of structural equations and assumptions about an exogenous change in demand (e.g. an increase in tourism expenditure), the system produces a new set of equilibrium values for endogenous variables such as real GDP, employment, sectoral output, prices, imports/exports and welfare. The typical result of these simulations is percentage changes that represent the deviation from a baseline scenario. In the field of tourism, CGE models can be used to analyse complex economic policy scenarios, such as incentives for domestic tourism, environmental taxes, policies and fluctuations in international tourism, and to estimate their impact on the economy as a whole ([Narayan, 2004](#)) ([Sugiyarto et al., 2003](#)). A distinctive feature is the ability to clearly differentiate between the impacts of domestic

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

tourism (domestic expenditure) and international tourism (foreign income), which have different macroeconomic effects (Dwyer et al., 2003). Moreover, comparative studies indicate that the CGE model tends to estimate lower economic impacts than I-O models (Dwyer et al., 2003, 2004).

The use of CGE offers a more realistic representation of economic mechanisms than linear models, but requires considerable computing resources and detailed data. Their construction requires comprehensive and consistent datasets, which are often difficult to obtain, particularly at the regional level. In addition, the calibration process relies on numerous behavioural assumptions and parameter values, making results sensitive to modelling choices (Dwyer et al., 2004). The models are also computationally complex and require specialised expertise, which may limit their accessibility and understanding for regional tourism stakeholders.

General Considerations

As highlighted in the review, the main models for analysing the economic impact of tourism, TSA, I-O, SAM and CGE models, each have their strengths, but also significant limitations. Although they provide useful tools for quantifying economic effects, they often tend to oversimplify territorial dynamics, neglecting local specificities, seasonality, institutional interactions and information constraints. In particular, the systematic use of economic multipliers and standardised coefficients, while offering synthetic and replicable measures, risks flattening the real complexity of local economic circuits, making it difficult for public decision-makers and territorial stakeholders to use the results in practice.

In light of these considerations, this research examines three fundamental aspects:

1. How do institutional and sectoral actors at the cantonal level perceive and operationalise tourism impact measurement? How are tourism data currently produced, shared and interpreted?
2. What systemic barriers and informational asymmetries hinder the development of a coherent regional monitoring framework? What structural information gaps and coordination challenges emerge?
3. To what extent are existing impact assessment frameworks adequate for supporting inclusive and sustainable regional tourism governance?

Research Method

To address these questions, the study employs a qualitative exploratory design. This approach was deemed appropriate given the institutional complexity of cantonal tourism governance and the need to capture contextualised practices, interaction dynamics and decision-making rationales that are not readily observable through quantitative data alone. We consider this approach appropriate for exploring in an open and thoughtful manner the subjective views, empirical knowledge and information needs of relevant stakeholders, with the aim of generating useful information for the design of measurement tools that are more appropriate and sensitive to the territorial reality of Fribourg.

Sampling and participants

Sampling was purposive and quota-based, a qualitative strategy that favours the targeted selection of informants with in-depth and relevant knowledge of the subject of the study (Patton, 2002). Prior to recruitment, we conducted a mapping of the cantonal tourism ecosystem in order to identify key institutional categories (public governance bodies, sectoral associations, accommodation providers, transport actors, event organisations and hybrid public-private structures). The objective was not statistical representativeness but comprehensive coverage of the key actors involved in cantonal tourism governance, while ensuring maximum structural variation across governance levels and economic functions. Selection criteria included (1) formal role in tourism governance or economic activity; (2) access to or responsibility for tourism-related data; and (3) strategic decision-making capacity and/or sectoral representation.

Thirteen interviews were conducted with professionals from different types of organisations, based on a semi-structured interview guide. The diversity of profiles was sought in order to ensure a plurality of perspectives and a coherent representation of the regional tourism sector.

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

Table 1 provides an anonymised overview of the profiles of the people interviewed.

Interview Code	Type of Organisation
INT-01	Cantonal tourism organisation
INT-02	Event and leisure organisation
INT-03	Agri-food company with a tourism focus
INT-04	Hotel industry association
INT-05	Collective hospitality association
INT-06	Regional tourism organisation
INT-07	Cultural association
INT-08	Restaurant association
INT-09	Camping association
INT-10	Tourist transport company (mountain area)
INT-11	Tourist transport company (mountain area)
INT-12	Multipurpose centre
INT-13	Public transport company (regional area)

TABLE 1: Profile of participating organisations (anonymised)

The interviews were conducted in person, with two researchers participating in each meeting to ensure greater accuracy in interactions and data collection. Each interview was recorded with the informed consent of the participants and then transcribed in full. The interviews lasted an average of 60 minutes and followed a semi-structured interview guide that contained 16 core questions organised around five thematic blocks: (1) current practices for collecting and using tourism information, (2) willingness to share data, conditions and guarantees required, (3) information needs and economic indicators considered relevant for monitoring tourism, (4) the usefulness and priority of a system for monitoring the economic impact of tourism in the canton and (5) expectations regarding the role of institutional actors in the collection, management and analysis of tourism data. The guide was designed to allow comparability across interviews while maintaining flexibility for probing and clarification. Minor adjustments were made iteratively to refine clarity and explore emerging themes.

We analysed the transcripts in NVivo following a two-stage process. First, we conducted open, inductive coding, allowing labels to emerge from the data without a predefined grid; codes were iteratively refined and grouped into categories and provisional themes. Second, we consolidated and reviewed the emerging structure using a thematic-deductive logic grounded in our research questions: categories were merged or split, and subcategories were defined. The initial open

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

coding phase generated 45 first-order codes. Through iterative comparison and aggregation, these were progressively grouped into 23 second order categories and subsequently consolidated into nine overarching themes (see the Appendices section for the complete coding tree), which structure the results section.

We adopted investigator triangulation with four coders. Rather than double-coding entire interviews, we implemented targeted cross-coding of excerpts (sentence-paragraph level) purposively selected for heterogeneity (different actor types, topics and borderline cases). Each excerpt was independently coded by at least two coders; disagreements were resolved by consensus in brief calibration meetings. Rather than relying solely on numerical saturation criteria, we assessed sample adequacy using the concept of “information power” (Malterud et al., 2016), which suggests that the more specific the research aim, the more relevant and experienced the participants, and the stronger the quality of dialogue, the fewer interviews are required. Given the relatively narrow research aim, the specificity of the participant group (key institutional actors), the high level of expertise of informants and the depth of the interviews (average 60 minutes), the sample was considered to provide sufficient information power. Moreover, several interviewees occupied dual positions as both operational actors within their own organisations and presidents or directors of sectoral associations (e.g., hotel associations, restaurant associations, cultural or museum networks). In this representative capacity, they articulated not only individual organisational perspectives but also aggregated sector-level concerns and data practices. This dual-level positioning further increased the breadth of informational coverage within the sample and reinforced the study’s information power despite its limited sample size.

Results And Discussion

Results

The analysis of qualitative interviews conducted with 13 professionals in the Fribourg tourism sector revealed recurring issues surrounding data production, interpretation and governance. Beyond isolated technical shortcomings, the findings reflect shared frustrations, governance tensions and a strong demand for more coherent and usable monitoring tools.

Volatility and Uneven Quality of Inputs

A first concern relates to the instability and heterogeneous quality of available data. Respondents described fluctuations in data reliability, differences in methodological rigour across organisations, and time lags that reduce operational relevance. Outdated statistics, fragmented collection practices and informal procedures weaken confidence in aggregated indicators. The quality, completeness and timeliness of data are therefore perceived not only as technical issues but also as prerequisites for strategic legitimacy and informed decision-making.

Participants consistently associated data quality with the ability to support timely operational decisions. As one interviewee explained:

“We don’t want the data next year—we want it next month. As soon as possible. If we’re just automating old data, what’s the point? It only produces reports. By then, it’s useless.”

A second participant illustrated how the absence of reliable data forces organisations to rely on subjective impressions rather than evidence:

“We don’t have the numbers... I have the feeling that we actually have more local customers than tourists... but I can’t back that up with data.”

Together, these quotations show that stakeholders are concerned not only with the availability of data, but also with their timeliness, completeness and practical usefulness for decision-making.

Many participants also pointed to significant deficiencies in available information, perceived as incomplete, outdated or insufficiently reliable. This situation generates a degree of ambivalence among stakeholders, combining scepticism about the current usefulness of data with strong expectations for improved measurement systems capable of supporting

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

strategic decisions, legitimising public action and strengthening external communication. Data reliability thus emerges simultaneously as a current limitation and a key lever for improving tourism governance.

Insufficient Standardisation and Limited Comparability

The interviews highlight a lack of harmonised definitions, reporting formats and data collection frequencies. Tourism data are often collected and managed independently by organisations, according to their own operational needs rather than shared protocols. This lack of standardisation limits comparability over time and across destinations, hinders cross-sectoral analysis and complicates the construction of a coherent narrative regarding tourism's economic contribution. In a decentralised governance context, the absence of common methodological frameworks reinforces fragmentation.

Participants consistently highlighted the lack of common definitions and harmonised data collection procedures across organisations. As one interviewee explained:

"We all work differently. We each have our own way of collecting data and doing things. There's really no standardisation at all. There's a clear lack of coordination regarding the type of data being collected."

This quotation illustrates that fragmentation is perceived not only as a methodological issue but also as a governance challenge, making it difficult to compare information across organisations and to build a shared understanding of tourism dynamics.

Several respondents also noted that even commonly used indicators, such as occupancy rates, are not always calculated consistently across organisations, further reducing the comparability and usefulness of the available information.

Information Gaps and Interpretative Ambiguities

The interviews revealed significant blind spots in the current tourism information system. In particular, same-day visitors (excursionists), mobility patterns and community-level impacts were perceived as insufficiently captured, despite being considered essential for understanding tourism's real footprint and supporting sustainable destination management.

Participants consistently highlighted the need to move beyond overnight stays, and visitor counts towards a better understanding of visitor behaviour and economic contribution. As one interviewee explained:

"Right now, we simply don't have the evidence. We can't really demonstrate that tourism hubs bring new money into the region and that this money circulates throughout the local economy."

Participants consistently highlighted the need to move beyond overnight stays and visitor counts towards a better understanding of visitor behaviour and economic contribution. A second participant illustrated how organisations currently compensate for the lack of structured information through personal observation rather than systematic data collection:

"Just by walking around town, I can see that families mainly come in July and August, while seniors tend to visit in June and September. That's valuable information, but it's based on observation rather than actual data."

Together, these quotations illustrate that stakeholders seek not only to quantify visitor numbers, but also to understand who visits the destination, how different visitor segments behave and how tourism contributes to the regional economy. The absence of such information limits the overall assessment of tourism's contribution and reduces the ability to anticipate territorial pressures and support evidence-based decision-making.

In addition, participants reported that available data are sometimes difficult to interpret when methodological assumptions are not clearly explained or when indicators are presented without sufficient context. Such interpretative ambiguities reduce the usability of the information and contribute to scepticism regarding the representativeness of official statistics.

Resource Constraints and Production Bottlenecks

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

Human and financial limitations constitute structural bottlenecks in data production. Smaller organisations, in particular, reported limited administrative capacity to engage in complex reporting procedures and often felt overwhelmed by increasingly demanding statistical requirements. The cost and workload associated with data collection can therefore act as disincentives, constraining both the regularity and the depth of measurement. Consequently, the feasibility of any enhanced monitoring system depends on proportionality, simplification and, where appropriate, partial automation.

Participants consistently described the practical constraints associated with collecting additional information. As one interviewee explained:

"It's impossible to collect accurate data because staff are already working at full capacity."

This quotation illustrates that the main obstacle is not a lack of willingness to collect data, but rather the limited human and organisational resources available. Participants therefore emphasised that any future monitoring system should minimise the reporting burden while remaining capable of producing reliable and decision-relevant information.

Data Sensitivity and Governance Conditions

Finally, data sharing is conditioned not only by concerns related to confidentiality and competitive sensitivity, but also by uncertainty regarding how shared information may subsequently be interpreted and used. Although participants generally expressed a willingness to collaborate, they emphasised that such cooperation requires clear governance arrangements, explicit purposes of use, appropriate levels of aggregation and mutual trust. Institutional clarity therefore emerged as a central prerequisite for building a sustainable and collaborative information system. As one interviewee explained:

"To be honest, I'm a little nervous about talking about this. What really worries us is having other people interpret our data."

These comments suggest that stakeholders' willingness to share information depends not only on technical infrastructures and data protection measures, but also on confidence that shared data will be interpreted fairly, used for clearly defined purposes and governed through transparent institutional arrangements.

Taken together, these five dimensions indicate that the challenge lies less in the absence of measurement tools than in the need to reorganise tourism impact assessment into a coordinated, territorially embedded and governance-sensitive monitoring framework capable of supporting inclusive and sustainable regional development.

Discussion

The results of the qualitative study highlight several structural and cultural obstacles in the management and use of economic information in Fribourg tourism. This analysis reveals a convergence of expectations towards better structuring of tourism information, capable of supporting governance, communication and the effectiveness of public policies in the sector. However, current information practices, based on traditional statistical approaches, although necessary and structurally robust, do not fully capture the systemic and territorially embedded complexity of the tourism phenomenon when applied in isolation. These methods tend to isolate individual indicators without enabling a dynamic, cross-sectoral or territorialised interpretation of tourism impacts.

This observation is consistent with findings in the literature regarding the limitations of predominantly top-down impact assessment methodologies, such as TSAs or CGE models, whose design prioritises macroeconomic coherence and international comparability (Dwyer et al., 2004) (Frechtling, 2011). While these frameworks remain essential for producing standardised economic estimates, their operational relevance at the regional level may be limited when they are not complemented by territorially embedded data systems. In particular, several issues identified in the interviews, such as the limited visibility of same-day visitors, non-commercial accommodation or short-duration mobility flows, illustrate how important dimensions of tourism activity may remain poorly captured by conventional statistical instruments centred on overnight stays. Yet these forms of tourism can generate substantial local economic activity and influence territorial dynamics. Their limited visibility therefore highlights the need for complementary regional indicators capable of capturing emerging tourism practices and their territorial implications.

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

Rather than suggesting that canonical impact assessment tools are inadequate, the results point toward the need for hybrid measurement approaches. Macroeconomic frameworks such as TSA, SAM or CGE models provide a coherent baseline for estimating direct, indirect and induced economic effects, but their explanatory power for regional governance may be strengthened when combined with locally produced indicators capturing excursionism, mobility patterns and territorially embedded economic dynamics. In this perspective, canonical tools and regional data systems should be seen not as competing alternatives but as complementary components of a multi-layered tourism monitoring framework.

Moreover, the institutional configuration of Swiss cantonal governance deserves consideration when assessing the broader relevance of these findings. Switzerland's federal structure grants substantial autonomy to cantons in tourism policy, resulting in a multi-level governance system involving cantonal authorities, regional tourism organisations and private stakeholders. Such decentralised arrangements often produce fragmented information environments and coordination challenges in data production and sharing. Similar dynamics have been documented in other decentralised tourism systems, where multi-level governance generates tensions in strategic alignment and data standardisation (Hall, 2011). Research on destination governance highlights recurring coordination and information-sharing challenges between public and private actors (Beritelli et al., 2007) (Volgger and Pechlaner, 2014). These results are consistent with the broader scientific debate on the difficulty of building robust monitoring systems in fragmented territorial contexts characterised by strong heterogeneity among actors (Candela and Figini, 2012) (Frechtling, 2011).

The discussion must also consider the ambivalence between transparency and confidentiality highlighted by the participants. The willingness to share data appears significant, but it remains conditional upon guarantees regarding anonymisation, aggregation and the clarity of the objectives pursued. This finding suggests that the construction of effective tourism information systems cannot rely solely on technical infrastructures but must also be supported by robust governance arrangements capable of building trust among stakeholders (Croes and Rivera, 2017). The heterogeneity of the needs expressed by the actors interviewed therefore points toward the relevance of collaborative approaches to tourism data governance. In this context, the notion of "territorial collective intelligence" offers a useful conceptual framework. Rather than imposing measurement systems exclusively through top-down statistical approaches, monitoring tools and indicators can be progressively co-constructed through collaborative governance processes involving the main actors in the tourism ecosystem. Such an approach would make it possible to develop monitoring systems that are not only statistically robust but also operationally relevant for local decision-making. Ultimately, improving tourism impact measurement should be understood not merely as a technical challenge, but as a governance issue linked to the broader objective of promoting inclusive and sustainable tourism development, capable of supporting both territorial well-being and long-term visitor satisfaction.

Operationally, the effectiveness of such a monitoring system can be assessed through a set of indicators capturing both the functioning of the information infrastructure and key tourism dynamics. System-related metrics may include the frequency of data updates, the regularity of reporting cycles and the number of institutions contributing to shared data platforms. Complementary indicators may describe labour-market structures, such as the share of tourism employment held by local residents, the distribution of jobs across age groups and gender, and the balance between full-time, part-time and seasonal contracts. Territorial dynamics may also be examined through indicators of visitor behaviour and stay patterns, including the ratio between overnight tourists and same-day visitors as a central measure, alongside the seasonal concentration of demand and the spatial distribution of accommodation use.

The issues identified in Fribourg therefore reflect broader governance patterns rather than purely local anomalies. The study does not aim at statistical generalisation but rather at analytical transferability to comparable decentralised tourism governance systems. In this sense, the relevance of the findings lies not in geographical similarity but in shared institutional configurations characterised by multi-level governance and distributed data responsibilities among public and private actors.

Limitations and Implications of the Study

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

Among the limitations of the study, it should be noted that the sample is not statistically representative and that the results cannot be generalised to the entire territory or to all actors in the tourism sector. However, the depth and diversity of the perspectives collected provide strong internal validity and high practical relevance for understanding the dynamics of tourism data governance at the cantonal level.

The relatively small sample size ($n = 13$) should also be interpreted in light of the qualitative research design; therefore, the study does not aim for statistical generalisation. Following the principle of information power (Malterud et al., 2016), the sample focused on actors occupying strategic positions within the cantonal tourism governance system. Several interviewees also represented sectoral associations or umbrella organisations, thereby providing insights not only from their own organisation but also from the broader professional groups they represent.

In this sense, the qualitative approach makes it possible to identify latent information needs, institutional constraints and opportunities for improving collaborative tourism data governance. Future comparative research across Swiss cantons or other decentralised tourism contexts would make it possible to test the robustness of the governance and information challenges identified in this study. Beyond its empirical contribution, the study provides a structured understanding of the barriers that hinder the implementation of coherent and shared tourism indicators at the regional level.

Conclusions

This study highlighted several challenges involved in developing a tourism economic information system at the cantonal level, including fragmented data sources, inconsistent collection practices, limited human and financial resources, gaps in technical expertise and difficulties in interpreting available information. At the same time, the findings revealed a strong interest among stakeholders in the development of shared, reliable and decision-oriented monitoring tools. The results suggest that, while canonical tourism impact assessment frameworks such as TSA, SAM, and CGE models remain valuable because of their methodological robustness and comparability, they do not fully capture the complexity of territorially embedded tourism dynamics when used in isolation. The study argues for a complementary perspective in which macroeconomic models are combined with regional indicators capable of reflecting locally relevant phenomena, including same-day visitors, non-commercial accommodation, mobility flows and other dimensions often underrepresented in conventional measurement systems.

The study should be understood as a diagnostic and exploratory step rather than as the proposal of a finalized operational framework. The information gaps identified by stakeholders point toward the need for more integrated and collaborative monitoring architectures capable of linking economic measurement with territorial governance objectives. Future research should therefore focus on the empirical testing, technical calibration and comparative validation of such approaches across different regional contexts. From a practical perspective, the findings provide a foundation for launching a participatory process aimed at developing a tourism monitoring system for the canton of Fribourg based on clear, regularly updated and actionable indicators. More broadly, the study suggests that collaborative and transparent information governance can contribute to the development of collective territorial intelligence, helping policymakers and stakeholders align tourism development with the well-being of local communities, the resilience of territorial systems and the broader objectives of inclusive and sustainable growth.

Appendices

Coding tree

Theme A. Reliability and data quality

- ├─ A1. Precision
- ├─ A2. Granularity - geographic/sector/provider
- └─ A3. Granularity - temporal

Theme B. Standardisation and comparability

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

└ B1. Divergent definitions/formats/frequencies

└ B2. Actor coordination and heterogeneity

Theme C. Information gaps and interpretation

└ C1. Same-day visitors

└ C2. Para-hotel and hotel coverage

└ C3. Biased/opaque interpretation

Theme D. Costs, resources and production constraints

└ D1. Collection costs and difficulties

Theme E. Data sensitivity and sharing

└ E1. Anonymisation and confidentiality

└ E2. Sharing and centralisation

└ E3. Transparency boundaries

Theme F. Desired principles and decision support

└ F1. Standardisation and comparability

└ F2. Readable/usable outputs; easy to communicate

└ F3. Data impact and actionability

Theme G. Role of specific monitoring organisation

└ G1. Participant (peer contributor)

└ G2. Coordinator (preferred)

└ G3. Observatory/integrator (minority)

Theme H. Utility and objectives of monitoring

└ H1. Internal management (ops/marketing)

└ H2. Decision-makers and politics

└ H3. Local population communication

└ H4. Fund-raising and investments

Semi-structured interview guide

The interviews followed a semi-structured interview guide designed to explore stakeholders' perceptions of tourism monitoring needs and the expected characteristics of an integrated tourism observatory. The guide consisted of open-ended questions organised into five thematic sections. Follow-up questions were used throughout the interviews to encourage participants to provide concrete examples and elaborate on their experiences.

1. Current Tourism Data Practices

- What tourism-related data does your organisation currently collect?
- How are these data collected, managed and used?
- Which indicators do you consider the most useful for your organisation?

2. Information Needs and Priority Indicators

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

- Which information is currently missing?
- Which indicators would be most valuable for managing tourism at the destination level?
- How should visitor flows, visitor expenditure, mobility, employment and economic impacts be measured?

3. Data Quality and Operational Challenges

- What are the main difficulties encountered in collecting and interpreting tourism data?
- How reliable, timely and comparable are the available data?
- Which methodological improvements would be most useful?

4. Collaboration and Data Governance

- To what extent are organisations willing to share data?
- What conditions are necessary to facilitate collaboration?
- What concerns exist regarding confidentiality, interpretation and the use of shared information?

5. Expectations for a Regional Tourism Monitoring System

- What would an effective tourism monitoring system look like?
- How could such a system better support operational decisions, public policies and destination governance?
- Which recommendations would you prioritise for improving tourism monitoring in the canton of Fribourg?

The interview guide served as a flexible framework. Questions were adapted to each participant's professional role, while ensuring that the same core themes were systematically addressed across all interviews.

Additional Information

Author Contributions

All authors have reviewed the final version to be published and agreed to be accountable for all aspects of the work.

Concept and design: Samuele Meier, Magali Dubosson, Marilyne Pasquier

Acquisition, analysis, or interpretation of data: Samuele Meier, Magali Dubosson, Marilyne Pasquier

Drafting of the manuscript: Samuele Meier, Magali Dubosson, Marilyne Pasquier

Critical review of the manuscript for important intellectual content: Samuele Meier, Magali Dubosson, Marilyne Pasquier

Supervision: Samuele Meier, Magali Dubosson, Marilyne Pasquier

Disclosures

Human subjects: Consent was obtained or waived by all participants in this study. **Animal subjects:** All authors have confirmed that this study did not involve animal subjects or tissue. **Conflicts of interest:** In compliance with the ICMJE uniform disclosure form, all authors declare the following: **Payment/services info:** Funding was received as part of a research project on tourism impact in the Canton of Fribourg. The study was carried out independently, and no conflict of interest exists. **Financial relationships:** All authors have declared that they have no financial relationships at present or within the previous three years with any organizations that might have an interest in the submitted work. **Other relationships:** All authors have declared that there are no other relationships or activities that could appear to have influenced the submitted work.

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

Data Availability Statements

The datasets (and/or code) supporting this study are available from the corresponding author upon reasonable request.

References

1. Ali Akkemik K: [Assessing the importance of international tourism for the Turkish economy: A social accounting matrix analysis](#). *Tourism Management*. 2012, 33:790-801. [10.1016/j.tourman.2011.09.002](#)
2. Beritelli P, Bieger T, Laesser C: [Destination governance: Using corporate governance theories as a foundation for effective destination management](#). *Journal of Travel Research*. 2007, 46:96-107. [10.1177/0047287507302385](#)
3. Briassoulis H: [Methodological issues: Tourism input-output analysis](#). *Annals of Tourism Research*. 1991, 18:485-495. [10.1016/0160-7383\(91\)90054-F](#)
4. Candela G, Figini P: [The Economics of Tourism Destinations](#). Springer, Berlin, Heidelberg; 2012. [10.1007/978-3-642-20874-4](#)
5. Carrascal Incera A, Fernández Fernández M: [Tourism and income distribution: Evidence from a developed regional economy](#). *Tourism Management*. 2015, 48:11-20. [10.1016/j.tourman.2014.10.016](#)
6. Croes R, Rivera MA: [Tourism's potential to benefit the poor: A social accounting matrix model applied to Ecuador](#). *Tourism Economics*. 2017, 23:29-48. [10.5367/te.2015.0495](#)
7. Dwyer L, Forsyth P, Spurr R: [Evaluating tourism's economic effects: new and old approaches](#). *Tourism Management*. 2004, 25:307-317. [10.1016/s0261-5177\(03\)00131-6](#)
8. Dwyer L, Forsyth P, Spurr R, VanHo T: [Tourism's contribution to a state economy: a multi-regional general equilibrium analysis](#). *Tourism Economics*. 2003, 9:431-448. [10.5367/000000003322663140](#)
9. Federal Statistical Office: [Swiss Tourism Statistics 2023](#). Federal Statistical Office, Neuchâtel; 2023. [10.71668/jzaw-9026](#)
10. Frechtling DC: [Exploring the Full Economic Impact of Tourism for Policy Making: Extending the Use of the Tourism Satellite Account through Macroeconomic Analysis Tools](#). UNWTO, Madrid; 2011.
11. Frechtling DC, Horváth E: [Estimating the multiplier effects of tourism expenditures on a local economy through a regional input-output model](#). *Journal of Travel Research*. 1999, 37:324-332. [10.1177/004728759903700402](#)
12. Hall CM: [A typology of governance and its implications for tourism policy analysis](#). *Journal of Sustainable Tourism*. 2011, 19:437-457. [10.1080/09669582.2011.570346](#)
13. International Labour Organization: [Global Employment Trends for Youth 2017: Paths to a Better Working Future](#). International Labour Organization, Geneva; 2017.
14. Kehoe TJ, Polo C, Sancho F: [An evaluation of the performance of an applied general equilibrium model of the Spanish economy](#). *Economic Theory*. 1995, 6:115-141. [10.1007/bf01213943](#)
15. Leontief WW: [Quantitative input and output relations in the economic system of the United States](#). *The Review of Economics and Statistics*. 1936, 18:105-125. [10.2307/1927837](#)
16. Lofgren H, Harris RL, Robinson S: [A Standard Computable General Equilibrium \(CGE\) Model in GAMS](#). International Food Policy Research Institute, Washington, DC; 2002. [10.22004/ag.econ.42483](#)
17. Malterud K, Siersma VD, Guassora AD: [Sample size in qualitative interview studies: Guided by information power](#). *Qualitative Health Research*. 2016, 26:1753-1760. [10.1177/1049732315617444](#)
18. Miller RE, Blair PD: [Input-Output Analysis: Foundations and Extensions](#). Cambridge University Press, Cambridge; 2009. [10.1017/9781108676212](#)
19. Narayan PK: [Economic impact of tourism on Fiji's economy: Empirical evidence from a computable general equilibrium model](#). *Tourism Economics*. 2004, 10:419-433. [10.5367/0000000042430971](#)
20. Office for Economic Affairs and Tourism: [Value Creation Study, Tourism Graubünden](#). Office for Economic Affairs and Tourism, Chur; 2023.
21. O'Sullivan M, Edler D: [Gross employment effects in the renewable energy industry in Germany—an input-output analysis from 2000 to 2018](#). *Sustainability*. 2020, 12:6163. [10.3390/su12156163](#)

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. *Cureus J Bus Econ* 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>

22. Patton MQ: [Qualitative Research & Evaluation Methods](#). Sage Publications, Thousand Oaks, CA; 2002.
23. Polo C, Valle E: [A general equilibrium assessment of the impact of a fall in tourism under alternative closure rules: The case of the Balearic Islands](#). International Regional Science Review. 2008a, 31:3-34. [10.1177/0160017607309448](#)
24. Polo C, Valle E: [An assessment of the impact of tourism in the Balearic Islands](#). Tourism Economics. 2008b, 14:615-630. [10.5367/000000008785633604](#)
25. Preuss H: [Calculating the regional economic impact of the Olympic Games](#). European Sport Management Quarterly. 2004, 4:234-253. [10.1080/16184740408737479](#)
26. Pyatt G, Round JI: [Accounting and fixed price multipliers in a Social Accounting Matrix framework](#). The Economic Journal. 1979, 89:850-873. [10.2307/2231503](#)
27. Round J: [Social accounting matrices and SAM-based multiplier analysis](#). The Impact of Economic Policies on Poverty and Income Distribution: Evaluation Techniques and Tools. Bourguignon F, Pereira da Silva LA (ed): World Bank, Washington, DC; 2003. 301-324.
28. Strickland WJ, Strickland DL, Garretson C: [Rural and urban nonphysician providers in Georgia](#). The Journal of Rural Health. 1998, 14:109-120. [10.1111/j.1748-0361.1998.tb00612.x](#)
29. Sugiyarto G, Blake A, Sinclair MT: [Tourism and globalization: Economic Impact in Indonesia](#). Annals of Tourism Research. 2003, 30:683-701. [10.1016/S0160-7383\(03\)00048-3](#)
30. Volgger M, Pechlaner H: [Requirements for destination management organizations in destination governance: Understanding DMO success](#). Tourism Management. 2014, 41:64-75. [10.1016/j.tourman.2013.09.001](#)
31. Wagner JE: [Estimating the economic impacts of tourism](#). Annals of Tourism Research. 1997, 24:592-608. [10.1016/S0160-7383\(97\)00008-X](#)
32. World Tourism Organization: [Tourism Satellite Account: Recommended Methodological Framework 2008](#). UNWTO, Madrid; 2010.
33. World Tourism Organization: [Global Report on Women in Tourism - Second Edition](#). UNWTO, Madrid; 2019. [10.18111/9789284420384](#)
34. World Tourism Organization: [International Tourism Highlights, 2024 Edition](#). UN Tourism, Madrid; 2024. [10.18111/9789284425808](#)
35. World Tourism Organization and United Nations Development Programme: [Tourism and the Sustainable Development Goals - Journey to 2030](#). UNWTO, Madrid; 2017. [10.18111/9789284419401](#)
36. World Travel and Tourism Council: [Travel & Tourism Economic Impact 2021](#). World Travel and Tourism Council, London; 2021.
37. World Travel and Tourism Council: [Travel & Tourism Economic Impact 2023](#). World Travel and Tourism Council, London; 2023.
38. Yu Y, Hubacek K, Feng K, Guan D: [Assessing regional and global water footprints for the UK](#). Ecological Economics. 2010, 69:1140-1147. [10.1016/j.ecolecon.2009.12.008](#)

How to cite this article:

Meier S, Dubosson M, Pasquier M (June 30, 2026) Measuring Tourism Where It Matters: Rethinking Tourism Impact Assessment for Sustainable Destination Governance. Cureus J Bus Econ 3 : es44404-026-00143-8. DOI <https://doi.org/10.7759/s44404-026-00143-8>