

II. STATISTIKA TURIZMA / STATISTIK DES TOURISMUS / TOURISM STATISTICS

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A PLAIDOYER FOR THE UNIQUE TOURISM ACCOUNTS¹ (dilemmas, difficulties and questions)

Tourism is recognised as an important economic, social and cultural factor in modern societies. However, statisticians still face an enormous challenge when it comes to measuring the economic importance of tourism for given national economy.

In his paper author examines the position of tourism in European System of Accounts (acronym ESA), from 1995. He comes to the conclusion that is impossible to get the full answers on the importance of tourism for the given national economy within those frameworks. The main reason for such conclusion he has found in the fact that tourism is the multifacet activity, with difficult concept to define, let alone measure.

He gets the proof for his conclusion by comparing the different methodologies for defining who is the tourist, finding in application at the moment six different criteria's. The results obtained are, of course, differing considerably, what makes them strictly incompatibles. The comparison of such data's is for that reason difficult to make and when made comparative results are of limited use. Author advocates a need to make on international level a Unified Tourism Economic Account (UTEA), covering the main activities of tourism sector. He regards the existing work by OECD and WTO as a good basis for further work. Only when majority countries would make UTEA, based on accepted neethodology, could be the cross-country comparison made on scientific basis.

Key words: globalisation and tourism, tourism through new international methodologies, necessity of Unified Tourism Economic Account.

1. INTRODUCTION

1. In the second half of 20. century the world entered its globalisation. Instead of formerly more or less closed national economies we are now discussing about international or world economy, which is more and more dominated by

¹ Abridged and revised version of the paper presented on "Hotelska kuća '98".

economic laws and postulates. National boundaries which in the past were the points of discontinuity in free flows of capital, goods and labour, are becoming or porous or completely disappearing owing to the integration processes.

The globalisation of the economic life is especially accentuated on financial markets. Unrestricted capital flows now move freely to the most profitable investments all over the world. At the beginning this flow of capital was restricted mainly to the direct investments, but now the stress is on the portfolio investments and derivatives.

The gigantic steps of globalisation are accompanied by freer flow of goods (where liberalisation of world trade is taking place with increasing importance of multinational companies) and with increased role of services in the balance of payments of every country.

"Tourism" is part of this changing world, in which services have grown rapidly. It is perceived to be of rising importance in the world's economy as societies have become more mobile (and more affluent). The two phenomena are strongly related: there can be no tourism without movement. Yet tourism is not directly comparable to "travel", being both more and less. What the OECD is measuring are economic and socio-economic aspects of tourism, the data being expressed, primarily, in monetary terms (though employment is also a major variable).

2. Paralelly with the growth of globalisation the economists are witnessing the standardisation of economic tools, by which they are analysing the performances of the firms and national economies. Demand - supply analyses for investments projects are made nowadays on the global scale; standardisation of accounting (with international accounting standards) and revisions are taking place.

The process of standardisation of firm accounting and balance-sheet procedures on global scale is accompanied with the standardisation of economic data's on national level. The basic facts, concerning the performances of national economies, are now standardised (starting with GDP calculations, purchasing power parities, balance of payments statistics, not counting employment and other statistics). For example International Monetary Fund prepared his first Balance of Payments Manual in 1948 and from that time on five editions, with methodological improvements, were printed and accepted as universal standard in the world. The similar experience might be observed with GDP calculations, by which the international comparison of national data's was enabled and improved. System of National accounts statistics (NSA) was published by UN and World Bank in 1993, and was accompanied by more refined "European System of Accounts" (ESA) in 1995, improving by standardisation considerably the quality of national statistics.

This international activity has got a considerable impact on tourism statistics too.

2. THE PLACE OF TOURISM IN NEW INTERNATIONAL STATISTICS

3. The first international standardisation of tourism statistics occurred with Balance of Payments Manual. In this volume the international flow of tourist is presented in the sector of services, as receipts and payments for the "travels". The cost of transportation of travellers is excluded from this position in the balance of payments scheme and presented separately as "transport" services in balance of payments scheme.

Manual of IMF precisely defines who ought to be regarded as "traveller" what goods and services should be included in the balance of payments receipts (or outlays in the balance of payments of outgoing country). Those definitions (accepted and clarified later by NSA and ESA) are precisely defining tourists and receipts from this activity. However, separation of tourism, as complex, multidimensional activity, on several position has brought difficulties in presentation of tourism as complex phenomenon. For that reason Tourism Committee of OECD developed a specific "satellite" system to the SNA and ESA, in which many to the tourism related useful information can be integrated.² This system brings the Framework for the coherent analysis of the economic problems of tourism, bringing together as it does measures of commodity (supply and use) on the one hand, and of activities and final use on the other. Beyond immediate reporting level, OECD Manual allows for links with other parts of the SNA not embraced in the present system, (for example income and outlay, and finance).

The same position is expressed by ESA asking for more elaborate position of several subsectors. However, they insists on the need that such additional account should refer how this additional facts are incorporated in standard framework of ESA. This cause many difficulties.

3. DILEMMAS, DIFFICULTIES AND OPEN QUESTION IN THE CREATION OF UNIFIED TOURISM ACCOUNTS

6. Author expresses his firm belief that in the globalised world economy exist a necessity to standardise national tourism accounts, since only in that case the economists would get the comparative analytical tools so badly needed in this expanding activity.

Tourism and tourism expenditures are not easy concepts to define and measure. In normal economic terms there is no such thing as a "tourism industry". Tourism does not fit into the standard view of an "industry". In normal economic treatment, an industry is defined by what it produces. The agriculture industry produces food, mining extracts sub-soil resources, manufacturing takes these raw materials and produces a variety of goods. Banking offers financial services. All are separate industries because they produce different commodities (goods and services). These industries can be differentiated from each other, or similar units can be classified together, because of the distinguishing features of their output and inputs. However, for tourism, the situation is different.

The defining feature of tourism is not the product, but the purchaser, the "tourist". As a result, the supplier has no adequate method of determining whether the commodity is bought by a tourist or a non-tourist as there is generally no difference in the product. And, by extension, the economic statistician cannot define "tourism output" by sole reference to the supplier. Knowledge of what tourists buy is required. Therefore, as a demand based phenomenon, tourism does not meet the standard industry approach as the concept cannot properly be captured in this way.

² Tourism Committee: Manual on Tourism Economic Accounts, OCDE/GD (91)82, Paris 1991.

There is a further aspect of tourism that prevents its being measured in the traditional way. Whereas a standard industry is defined by its primary product for tourism, there are a variety of products purchased (such as transportation, accommodation, meals) which make it almost impossible to combine them into a single "industry". The inputs for transporting passengers by air are completely different from providing accommodation or putting on an exhibition at a museum or producing a rock concert. In this sense, it is probably erroneous to refer to the tourism industry but it does serve as a useful shorthand for the combination of industries that provide most of the purchases made by tourists. These industries are referred to as characteristic of tourism, or they have tourism "characteristicity".

When tourists spend, they buy a considerable variety of commodities, from transportation services to accommodation to meals, as well as clothes, souvenirs, gasoline, food, ski equipment and passes, etc. What determines whether an industry is considered characteristic of tourism will vary from country to country but the underlying feature will be whether a substantial portion of the industry's output is purchased by tourists. For example, air transportation is almost exclusively purchased by tourists and a very substantial portion of accommodation services are tourism expenditures in most countries. The proportion of meal services' sold to tourists will vary considerably from country to country but, because they are generally necessary for tourism, they have been included as characteristic of tourism.³

Despite the progress done in statistical methods, many statistical offices are firmly adherent to the old methods, which were adopted in the past. They are resistant in introducing the new solutions, which would ask for the changes in personnel and reporting methods. Such changes would also bring the changes in existing patterns of presentation of tourism in a given country. New patterns of tourism are sometimes bringing problems in the treatment of visitors. For example, how is going to be treated person or family, which is owning house or flat in nonresiding country? How to treat those who have got a second home in their own country and residing in their second home for considerable period of time? The new life pattern in "global village" brings to the tourism formerly unknown arrangements, which are asking for quick methodological definitions and answers. How to treat the visitor on the cruise, which are sleeping on their boat and visiting (for a day or two) the port? Are they tourist or just excursionists? How to treat the students entering for many years the universities in a given country? And so on.

7. In the par. 6 we have shown how many different attitudes and practices are existing in national statistics when presenting international tourists flows. Different methodologies are also present when national statistics are defining what is "international tourist" and "visitor". In order to present vividly those differences the author prepared table 1 in which for twenty countries are presented figures collected according to the different criteria's used. From this table it could be easily concluded that international tourism is the economic phenomenon which is differently treated in national statistics. Simple fact about number of tourist might be collected by six criteria's, but only 2 out of twenty analysed countries (Hungary and Portugal) have got all of them. Three of them are collecting the facts about tourist flows by five criteria's (France, Italy and Turkey); the tourist flows is registered by four criteria's in

³ See: OECD Tourism Statistics: Design and Application for Policy, Paris 1996.

Austria, Belgium, Germany, Netherlands and Spain. Only one criterion for tourist flow is used in United States and in Greece (arrival of foreign tourist at frontiers).

From the figures presented in table 1 we can easily come to the conclusion that there is a considerable difference in presenting even the numbers of tourists (criteria 1 to 4). (in the table) For example British statistics calculate that 92% of all visitors, coming to UK, are tourist; in France only 46% of visitors are tourist, in Portugal 40% and in Mexico this ratio comes to only 24%. Those huge differences can not be explained by size of the country (in small country transit might be huge) and are asking for verification.

Much wider are discrepancies between registered number of tourist entering given country and those registered in all tourist accommodation (criterion's 5 & 6). Only 20% of tourists entering Czech Republic are registered at tourist accommodation, in Hungary this ratio is 14%, in Portugal 50%, and in France is above 90%. Is that a real feature or are those differences due to the ways of reporting?

Most of those questions remains unanswered. Without any doubt it should be concluded that even in the developed parts of the world (all countries listed are OECD members) the comparative analyses based on those figures, has limited possibilities.

8. In order to proof this conclusion, in table 2. are presented some derivations from the figures from table 1 and the official calculation of receipts of the given country from "travel" (as it is presented nowadays in the national Balance of Payments Statistics).

Table 1 International Tourists Flows Following Different Criterion's

(in 1995, in thousands)

| Country | Criterion | | | | | |
|----------------|---------------------|----------------------|--------|--------|---------|---------|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| Austria | .. | .. | 12.464 | 17.173 | 56.199 | 86.991 |
| Belgium | 5.560 | .. | 4.138 | .. | 7.895 | 13.888 |
| Czech republic | 16.500 | .. | .. | 3.381 | .. | 10.327 |
| Denmark | .. | .. | .. | .. | 5.884 | 10.790 |
| France | 60.110 | 131.580 ^a | 27.018 | .. | 54.339 | 491.336 |
| Germany | .. | .. | 12.683 | 14.847 | 27.185 | 35.481 |
| Greece | 10.712 | .. | .. | .. | .. | .. |
| Hungary | 20.690 | 39.240 | 2.116 | 2.878 | 6.323 | 9.998 |
| Italy | .. | 55.706 | 23.431 | 27.581 | 84.566 | 113.001 |
| Netherlands | .. | .. | 4.498 | 6.576 | 9.582 | 19.736 |
| Portugal | 9.705 | 22.875 | 4.000 | 4.572 | 20.357 | 22.241 |
| Spain | 43.249 ^a | 61.421 ^a | 16.286 | .. | 101.182 | .. |
| Sweden | .. | .. | .. | .. | 3.694 | 7.861 |
| Switzerland | .. | .. | 6.946 | .. | 18.386 | .. |
| Turkey | .. | 7.727 | 4.215 | 4.630 | 14.676 | 18.477 |
| United Kingdom | 21.925 | 23.741 | .. | .. | .. | 162.974 |
| Canada | 16.932 | 41.657 | .. | .. | .. | 91.983 |
| Mexico | 20.162 | 84.977 | .. | .. | .. | .. |
| United States | 43.385 | .. | .. | .. | .. | .. |
| Japan | 1.703 | 3.373 | .. | .. | .. | .. |

^a 1994

Criterion:

1. Arrivals of foreign tourist at frontiers
2. Arrivals of foreign visitors at frontiers
3. Arrivals of foreign tourist at hotels
4. Arrivals of foreign tourist at registered tourist accommodation
5. Nights spent by foreign tourist in hotels
6. Nights spent by foreign tourist in registered tourist accommodation

Source: Tourism Policy and International Tourism in OECD Countries OECD, Paris, 1997, pp 91-177

Table 2 International Tourist Receipts in 1995. and Receipts per Foreign Tourists and Nights Spent in Hotels (in current dollars)

| Country | Int. tourist receipts (mill of US \$) | Receipt per night spent by foreign tourists in: | | Receipts per foreign tourist (US \$) |
|----------------|------------------------------------------|----------------------------------------------------|------------------|-----------------------------------------|
| | | Hotels | All accomodation | |
| Austria | 14.593 | 260 | 168 | .. |
| Belgium | 5.594 | 709 | 403 | 1.010 |
| Czech republic | 2.875 | .. | 278 | 174 |
| Denmark | 3.716 | 631 | 344 | .. |
| France | 27.528 | 507 | 56 | 458 |
| Germany | 16.219 | 597 | 457 | .. |
| Greece | 4.089 | .. | .. | 382 |
| Hungary | 1.748 | 276 | 175 | 84 |
| Italy | 27.450 | 325 | 243 | .. |
| Netherlands | 6.562 | 685 | 332 | .. |
| Portugal | 4.424 | 217 | 199 | 482 |
| Spain | 25.342 | 250 | .. | 586 |
| Sweden | 3.467 | 939 | 441 | .. |
| Switzerland | 9.460 | 514 | .. | .. |
| Turkey | 4.959 | 338 | 268 | .. |
| United Kingdom | 19.089 | .. | 117 | 896 |
| Canada | 8.012 | .. | .. | 382 |
| Mexico | 6.163 | .. | .. | 304 |
| United States | 61.137 | .. | .. | 1.409 |
| Japan | 3.476 | .. | .. | 2.041 |

Sources: OECD: Tourism Policy and International Tourism in OECD Countries, Paris 1997 and Table 1. of this paper.

Deduced figures are showing an enormous spread. Receipt of a given country per single foreign tourist, for example, are differing from 84 US \$ (in Hungary) to 2.041 US \$ (in Japan). Czech Republic has got only 174 US \$ per foreign tourist, only a fifth of the sum obtained in United Kingdom (896 US \$). It is difficult to explain how the receipt per foreign tourist are in Canada only 382 US \$, when in USA are surpassing 1400 dollars (and the prices are more or less on the same level).

The discrepancies are huge even when comparing the international tourist receipts per night "spent in hotel" or in "all accommodation's". The spread between the nation with lowest receipt per night spent in hotel (Portugal - 217 US \$) and highest (Sweden, 939 US \$) is in the range of 1:4,5. When comparing the international tourist receipts per night spent in all accommodation's, then the spread is 1:8,2 (Germany is at the top with 457 US \$ per night compared with 56 dollars in

Hungary). It is impossible to explain rationally the wide difference between the countries with small receipts per night spent by Foreign tourists in all accommodation (France - 56, United Kingdom 117, Austria 168), and the receipts in the neighbouring countries which are presenting three of four times higher receipt calculated on the same basis (Turkey 268, Denmark 344, Belgium 403, Germany 457, Sweden 441).

Those huge differences are, without any doubt, due to the underreporting of nights spent in hotels (or in all accommodation's), to the different calculations of the number of entering the country, and to many other weakness as in the tourism account.

Even simple calculations are bringing to the light the weaknesses of the tourism statistics, due to the lack of common methodology in observing the tourist flows. Those are showing how it difficult to compare internationally efficiency, occupancy and many other tourism parameters. This goes against the globalisation of hotel industry; the expansion of hotel chains and multinationals is hampered by this fact.

9. Author critically examines the work on the standardisation of tourist statistics. This is badly needed goal if we would treat (as Manila Declaration on World Tourism says) tourism as an "activity essential to the life of nations, because of its effect on the social, cultural, educational and economic sectors of national societies and their international relations". It is, however, a difficult concept to define, let alone measure.

In order to facilitate this task OECD has initiated in the past five years the development of standards and produced a manual to serve as a basic for member countries to produce comparative statistics.

In order to test the methods suggested three countries were chosen: Austria, Canada and Spain. The early results from these very disparate countries indicate that tourism expenditures translate into significant levels of employment and value added. In Austria, employment attributable to tourism expenditures amounts to about 5 per cent and value added about 4.4 per cent of GDP. The comparable figures for Canada and Spain are 4.3 per cent and 2.6 per cent and 3.7 per cent of GDP. Other important variables, such as average compensation of employees in, and capital investment by, tourism industries are also available.

There are, however, a few precautionary points to be made first. The data are for different years (Austria's and Spain's are for 1990.; Canada's are for 1988.). The differences in years may not be a major factor, as the change over time is likely to be fairly small and the overall quality of the data may make the differences in years less important. The quality of the data varies across the countries, as well as within each, while, in some cases, some of the data are not available at all.

As noted above, tourism represents an important economic phenomenon in all three countries, although it would appear to be more important in Austria and Spain than in Canada. These early results indicate that tourism value added in Austria

is 4.4 per cent of GDP, 3.7 per cent in Spain and 2.3 per cent in Canada, while tourism final demand (i.e. by households and non-residents) accounted for over 10 per cent of GDP in Austria and Spain and was 4.6 per cent in Canada. The figures for most important parameters are presented in table 3.

Table 3 The Economic Importance of Tourism in Austria, Canada and Spain

(the total for economy = 100)

| | Austria 1990 | Canada 1990 | Spain 1990 |
|---------------------------------------------------|-----------------|----------------|---------------|
| The importance of tourism (in %) in: | | | |
| - GDP | 4,4 | 2,3 | 3,7 |
| - Employment (adjusted) | 5,0 | 4,3 | 2,6 |
| - Gross Fixed Capital Formation | 5,5 | 1,2 | 0,5 |
| - Wages (national =100) | 90 | 73 | .. |
| The outlays for Tourism (as percentage of GDP) | 10,3 | 4,6 | 10,3 |

Source: OECD Tourism Statistics - Design and Application for Policy, OECD, Paris 1996.

For all three countries, hotels and restaurants are by far and away the most important: in Austria, they amount to nearly three quarters of tourism characteristic value added, in Spain two thirds and 60 per cent in Canada. For the other industries, there are significant differences across the countries. For example, in Canada, air transport accounts for over one fifth of tourism value added, reflecting the country's geography, (versus 7 per cent in Austria and 8 per cent in Spain) while land transport in Austria is the next most important industry (14 per cent) compared with 5 per cent in Canada and 4 per cent in Spain. Recreational, cultural and sporting activities account for 16 per cent in Spain, compared with only 5 per cent and 10 per cent, for Austria and Canada, respectively.

In Austria, non-residents accounted for over three quarters of total tourism demand, followed by households at 21 per cent. Government and business spending was under 3 per cent. In comparison, in Canada, non-residents accounted for less than a quarter, while government and businesses were slightly larger, at 26 per cent. Household demand accounted for somewhat over half. In Spain, non-resident demand amounted to 45 per cent and households to 47 per cent. Government and businesses amounted to 8 per cent of total tourism demand in that country.

Unadjusted tourism employment was very large in all three countries, at 15.6 per cent in Canada, 11.4 per cent in Austria, and 10 per cent in Spain. However, adjusting for tourism components of output of these industries changes the figures

significantly, particularly in Canada, which falls to 4.3 per cent (principally the result of the drop in land transportation which, in aggregate, is very important in Canada but which has substantial non-tourism output).

Adjusted gross fixed capital formation (GFCF) registered considerable differences across these three countries. However, as Spain's data are missing air transport, the share in that country is understated. The differences across the three countries is quite marked: Austria's tourism adjusted GFCF was 5.5 per cent of the national total, higher than the share of value added (4.4 per cent). In Canada, tourism adjusted GFCF was only 1.2 per cent, compared with a tourism value added share of GDP of 2.3 per cent. In Spain, the respective percentages were 0.5 per cent and 3.7 per cent. However, as GFCF is often undertaken only periodically, any analysis of only one year's data should be interpreted with caution, says OECD report.

The OECD is not alone in trying to define and measure tourism. There are at least three other approaches: by Statistics Canada, by the WTO and by the World Travel and Tourism Council (WTTC).

Statistics Canada has developed a "satellite account" which is more fully developed than the OECD concept and more integrated with the "core" national accounts. A "satellite account" is intended to allow for the analysis of a particular economic phenomenon which the main accounts of the national accounts do not properly address or identify in sufficient detail. It is formally recognised as a useful analytical tool in the new international standard for national accounts. (SNA).

Statistics Canada's fully developed system takes into account a great variety of variables of interest of researchers of tourism. At the present stage of development, however, the Canadian Tourism Satellite Account (CSA) has been concerned primarily with the relationships between tourism supply and demand and the rest of the economy, using the supply and use tables as the basis. Some work has been undertaken on the employment dimensions, using census and employer based data, to identify the profiles of the labour forces in tourism industries.

Some differences arise between the two approaches, as might be expected, given the different approaches but what is of interest is that the OECD results are not incompatible with those from Statistics Canada. The OECD methodology represents a first, very useful first step in analysing tourism without having to commit the resources required for the Canadian approach.

The World Travel and Tourism Council (WTTC) has set out to construct estimates of tourism for every country. Like the other approaches, the WTTC uses the national accounts as the basis for constructing its estimates. However, the purposes of the trip which the WTTC uses for inclusion as tourism can be quite different: the WTTC is broader. Moreover, unlike the other two agencies, which focus on the expenditures that are related to the trip itself, the WTTC a much wider concept of tourism expenditure. As a result, any expense can be related to any aspect of travel is included, such as (a portion of) car purchases.

A further major departure from the OECD's and Statistics Canada's approaches, but in line with the early draft from the WTO, is the WTTC's treatment of gross fixed capital formation. Such expenditure is included as direct tourism demand, whereas, as noted above, for the OECD and Statistics Canada it would be considered indirect, as the outlays are not made by the tourist but are induced by tourism demand (and the expectation of such demand) by the industry.

One of the problems in examining tourism is determining its boundaries. If drawn too broadly, there is a loss of analytical usefulness. If tourism demand is taken to include all the inputs into industries that supply commodities purchased by tourists, there would be little that would be excluded and as a result, there would not be much of an "industry" to analyse: it would be the whole economy. Conversely, drawing the boundary too narrowly may exclude valuable information. It was in this context that the OECD developed its method to try to capture the essence of tourism and make tourism analysis meaningful.

The variety of concepts employed by many institutions and countries brings a variety of answers, which are often bringing the difficulties in economic decisions. My firm belief is that all those which are dealing with tourism activity are asking for a unique tourism account which would create a possibility for intercountry comparison of economic performances of this growing sector of world economy.

Sažetak

PLAIDOYER ZA JEDINSTVENI SUSTAV TURISTIČKIH RAČUNA (dileme, teškoće i otvorena pitanja)

Turizam je važan ekonomski, socijalni i kulturni faktor u suvremenim društvima. Ipak su statističari još uvijek suočeni s velikim izazovima prilikom mjerenja ekonomske važnosti turizma za nacionalnu ekonomiju. Autor istražuje mjesto turizma u sustavu nacionalnih računa (SNA, iz 1993. godine) i Europskom sustavu računa (ESA, iz 1995. godine). Ističe da je prema tim modelima nemoguće precizno odrediti važnost turizma za nacionalnu ekonomiju. Takav zaključak proizlazi iz činjenice što je turizam interdisciplinarna aktivnost, čije je koncepte teško definirati i mjeriti. Potvrdu svojih zaključaka autor nalazi uspoređujući definicije turista prema različitim metodologijama. Nacionalne statistike koriste pri tome šest različitih kriterija. Rezultati se, stoga značajno razlikuju, što ih čini izrazito neuporedivim i nekompatibilnim. Usporedba takvih podataka je zbog iznesenog teška i ima ograničenu mogućnost korištenja.

Autor ističe potrebu izrade Unificiranih turističko ekonomskih računa, koji bi obuhvaćali osnovne aktivnosti turističkog sektora. Dosadašnje aktivnosti OECD-a i WTO-a čine dobru osnovu za daljnji rad. Tek kada većina zemalja bude koristila unificirani turističko ekonomske račun prema prihvaćenoj metodologiji, moći će se provoditi međunarodna usporedba turističkih fenomena na znanstvenoj osnovi.

Ključne riječi: globalizacija i turizam, obrada turizma u novim međunarodnim metodologijama, potreba za jedinstvenim sustavom turističkih računa.