

Methodological Proposal Focused on the Intangible Resources Diagnosis of Intellectual Capital for Tourism Destination

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Abstract: The purpose of this paper is to develop and deepen one of the research lines that since 2010 the research team has been working on. It is related to one of the objectives set forth in the schedule of the research project “Management of the intellectual capital and innovation for tourism destination: a way to boost sector competitiveness”, which is being developed. The aim is to design and present a method that let make a diagnosis of intangible resources of intellectual capital for tourism destination and show its positive relation with innovative activity.

Key words: intellectual capital; competitiveness; tourism destination innovation; intangible resources

JEL codes: Z300

1. Introduction

In this work, the research line initiated in 2010 is been deepened and developed tackling the achievement of one of the goals outlined in the action plan and schedule of the research project *Management of the intellectual capital and innovation of the touristic destination: a road to boost the sector's competitiveness*¹ which is nowadays under development. In detail, this project aims at explaining the concept of intellectual capital at the tourist destination level and, at the same time, tries to demonstrate its positive relationship with innovation activities. To achieve this, two areas of knowledge are distinguished: business sectors (travel agencies and accommodation services) and tourist destinations, the most important ones in the Northern Patagonia region (provinces of Río Negro and Neuquén, Argentina) which promote the construction and modification of the concept of knowledge within the tourism agencies.

Therefore, this research work intends to offer a contribution to the design and implementation of competitive strategies through a systemic, consistent and integrated approach enabling the design of an alarm system to predict a destination's behavior in which all social actors are involved. One of the most important goals of this study is related to the building of an analysis of intangible resources arising from the Intellectual Capital of a tourist destination. The methodological proposal is based on a series of theoretical constructs, variables, rates and references which, applied to the destination, will collaborate on the identification and analysis of the destination in

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terms of competitiveness and intellectual capital.

2. Objective

“Design and propose a method to allow the building of an analysis of intangible resources of the intellectual capital regarding a tourist destination and demonstrate its positive relationship with the innovation activity.”

3. Methodology

This research work is based on an exploratory methodological design. Therefore, taking into account that this work's objectives “aim at knowing and studying a research concern not considered before” (Cazau, 2006), its application will allow the understanding of unknown, not- studied or new phenomena on the basis of the identification of concepts, variables, situations and potential causalities and their possible relationships. This design type opens the door to flexibility and, at the same time, to the generation and the lack of consideration of some links among variables, such as tourism destination, actors involved and impacts. This will show that the administration of information is not biased.

In order to define the design of the data collection tool for analyzing the intangible resources of the intellectual capital of a tourism destination, a set of theoretical constructs that contribute to the identification of such resources has been selected. From these, a set of variables is separated which, using a given concept, show how each construct is evaluated. From this set of variables, we select a set of references which are defined as observable parameters containing information on the current state of affairs as well as activity patterns and tendencies and certain variable relationships. How we measure these references will be established using indexes defined as a quantitative ratio of planned goals and achieved results. In other cases, ratios will be determined according to the number of production units, services, products and programs offered by the different destinations.

Finally, survey units have been established whose identification contributes to knowing the individuals who will provide substantial information for doing the analysis mentioned above.

4. Results

Tourism, an activity belonging to the third sector, is closely connected to the transportation of individuals and to the wide spectrum of entertainment and is composed of a complex system of interrelated factors which mutually interact: physical space, place where supply and demand meet — supply meaning all products, services and organizations involved in tourism and demand meaning all visitors, permanent and potential, sector's operators, industries and agencies whose prime activity is to smooth the supply-demand interaction: travel agencies, transportation agencies, public and private agencies which regulate and promote destinations (Boullón R., 2004)

Now, a tourism destination is a place of meeting and convergence between supply and demand. Taking into account UNWTO's definition (2008), a tourism destination is a physical space visited by a tourist, having geographical boundaries and a sector's political and perceptive context. As from the business perspective, strategically-and-organizationally based, the perimeter of the destination is marked by the relationships built among the productive units that participate in the tourism activity.

According to Francesc Valls (2000), tourism destinations have specific characteristics some of which are

linked to the homogeneity of the territorial space; the destination's centrality — meaning the capacity of the territory to motivate the transportation of tourists to that destination; an structured supply of attractions — meaning an integral system of resources, attractions, products, services and businesses oriented to the tourists' satisfaction; an integrating brand, the destination – representing an attractive image symbolizing the whole supply and facilitating its identification in different markets; and a joint commercialization using a vertical cooperation in marketing for the whole geographical space of the destination structured on a strategic view.

When dealing with a tourism destination, we will find tangible and intangible aspects that form this concept as such. On one hand, tangible components can be physical (natural or man-made attractions), infrastructure and equipment (such as transportation, lodging, restaurants), the human factor, the local products, etc. Intangible components, on the other hand, are those related to more global aspects, of coherence and hospitality, such as accessibility, safety, health care, reception, entertainment, interpretation, the structure and harmony of the supply, the environmental quality, the brand, etc.

For the structure of a tourism destination to become competitive, it is necessary to take into account the following aspects:

- Segmentation and professionalism in view of a new paradigm of a much more informed and professionalized tourist.
- High level of technology as regards promotional and operational activities.
- Security.
- Sociopolitical situation of general interest.
- Qualitative strength of the developed tourism attractions and the permanent interest in the resources.
- Increase of the competences to regional and local level at the expense of centrality.
- Increase of the cooperation between the public and private sector.

Considering the Innovative Capacity as the ability to manage the knowledge in pursuit of the innovation, and as an intangible asset component of the Intellectual Capital, it finally turns out to be a source of sustainable competitive advantages which are necessary in case of an increasing and intense competition on the market.

Allee V. (2000) defines Knowledge Management as a set of processes and systems that allow the intellectual capital of a destination to increase significantly through the management of the capacities to solve difficulties which aim is to design competitive advantages. It is a concept that reflects the creative and operative dimension as a way to produce and spread knowledge between the members of organizations, companies, tourists, residents, and other related agents. Also, the author mentions that “nowadays, the chain of traditional value that is linked to the search of competitive advantages, turns out to be static and does not adjust not only in the inter-firm neither extra-firm vision of the new economy”. At the moment, it evolved towards what can be called “intangible value chain”. It means that the value is not generated by tangible asset, so it is necessary to take into account the intangible asset (knowledge, technology, intellectual property, among others) because these constitute the nucleus of the new economy. The “knowledge value chain” will be the form in which the value and its measure are created (Allee V., 2000).

The 21st century tourism has evolved. It has been transformed, to a lesser extent, by the tourism flows; but to a larger extent, it has been crossed and altered by the computing and technology development which gives rise to a new revolution in the sector, a new way of designing and living the tourist activity.

According to Ricardo Perret (2014), innovation is usually associated with two concepts: imagination and creativity. The first one is defined as the human being aptitude to visualize ideas. On the other hand, creativity is

the aptitude to combine and create particular, original, unique and genuine new ideas. Now, going back to the previous concepts, the author says that innovation is “the art of designing and offering value added for a specific niche market”. In this sense, it is possible to define innovation as a set of creative ideas that add value and are able to make a particular profit for specific clients.

Innovation constitutes an intangible asset of the Intellectual Capital, which is defined as the set of asset of a company that, though they are not reflected in the traditional financial statements, as a consequence of some aspects related to the human capital, and to other structural aspects such as: the capacity of innovation, the relations with the clients, the quality of the processes, products and services, cultural and communication capital, that allow a company to make better use of some opportunities instead of others, giving rise to the generation of future profits (Gazzera M., 2009).

Within the world of tourist services, the concept of intellectual capital that is mostly accepted defines it as “the combination of the human, organizational and relational resources of a company including all intangible forms, whether they be acquired or created by the company, regardless of the possibility to financially report them and exceeding the sum of its individual parts. This is what makes a company’s value superior to its equity book value” (Álvarez López, 2000). This concept allows for the possibility of considering intangible assets important in creating value and competitive advantage. In addition, different authors (Antón, 2004; Simaro & Tonelli, 2005) agree on the fact that intangible assets, especially in the service sector, add information to the traditional financial indicators that serve both to make better decisions and to show possible external users their potential. Intangibles help build loyalty not only with customers but also with employees and other stakeholders in the company due to their capacity to generate a certain empathy and emotional bond, which in turn may determine the decisions those stakeholders will make, whether these decisions become an act of consumption or a different kind of action (Álvarez L. J., Blanco Ibarra, 2000).

Intangibles are also important because they generate an impact on a company’s performance in the creation of new business opportunities and investments in the formal training of its employees or in other activities. This in turn contributes to creating value for the company and help it reach its most efficient and effective performance. That is why it is necessary for companies to expand their possibilities and define themselves as a bag of opportunities rather than a combination of activities or businesses.

The study of intellectual capital began in the early eighties in Sweden and other Nordic countries. It caught the attention of both the academic and business worlds and became relevant for a number of scientific disciplines, such as Administration and Economy. Today, one of the major problems numerous academics, consultants and businessmen face is the creation of a model capable of measuring, managing, producing, multiplying and controlling the intangible capital that creates value for the company and helps improve its competitive position. To illustrate this point, The School of Economic Science at the Universidad Nacional del Centro de la Provincia de Buenos Aires has established intellectual capital as one of its main lines of research (Lisarrague et al., 2009). Several models pertaining the measurement and management of intellectual capital have been developed since in order to offer the information gathered from major companies (Gazzera Lombardo et al., 2008). However, there are various examples of studies and applications consisting in the implementation of methods already known and developed by major companies, which were adapted to an SME context, as well as methods that have been specially designed for them (Dorronsoro, Iñaki et al., 2001), (Lisarrague et al., 2009). Many of these models that attempt to measure intellectual capital at a global scale try to explain the difference between a company’s book and market value. It is worth mentioning that this last item remains unknown in the case of SMEs precisely

because they are not listed in the stock market (Simaro & Tonelli, 2005). Accounting standards allow for the incorporation of only some of the intangible assets to a financial statement, after strict consideration of very specific provisions. Nevertheless, there are companies that offer information about their intellectual capital in a complementary fashion. In this sense, an important part of the accounting doctrine (Simaro & Tonelli, 2005) suggests that it would be convenient to include that information for third parties, as routine practice, even though they run the risk of adding subjectivity to their measurements.

The measurement of intellectual capital is not the measurement of the knowledge of an organization, due to the fact that “knowledge cannot be measured, it is about focusing on the development of the intangible assets and measuring their development” (Arbonies A., 2006). To measure a company’s intellectual capital is to identify and get to know how the real creators of value act in an organization.

While there are many dimensions that make up the concept of intellectual capital, it is important to highlight that for a company or organization to manage and develop it one must consider that all these dimensions are closely related (Gazzera et al., 2016). In general terms, we can say that intellectual capital mainly comprises four capitals:

Structural capital: It is made up of all the elements that belong to the company, not to its employees. This capital is determined by the aggregation of all the relevant factors of human capital, which establishes the image the company presents to the market and to the outside, its actions or processes. The most important elements considered as internal structural capital are the processes involved in a company’s production, information, management and communication.

Relational capital: It is the intellectual capital created by the interaction between the company and the market. The basis for this capital is the company’s external and internal clients, and it is very important because the company-customer relationship is their source of generating wealth. The capacity to attract new clients, keep the old ones and learn from third party companies are all forms of relational capital.

Technological capital: It comprises those intangibles that are directly related to the development of activities and techniques to improve production and design of goods and services, while laying the foundations for innovation processes (Gazzera et al., 2016).

Human capital: It is defined as the explicit or implicit knowledge — of use to the company — that employees possess, together with their capacity for acquiring new knowledge. Basically, it refers to the employees and their abilities, including their satisfaction with the company and their sense of belonging (Gazzera et al., 2016).

Thus, human knowledge is responsible, in part, for the importance given to Knowledge Management. In recent years, knowledge management has focused on finding tools for the improvement of decision-making, and for leading decisions towards superior results. In this sense, when managed properly, human knowledge can contribute greatly: it allows for the materialization of intangible assets (knowledge, ideas, creativity) transforming them into new and improved products and processes which are valued by the market because they meet its needs more closely. This, in turn, translates into more productivity and, thus, higher economic income.

In Argentina, knowledge management has only recently gained relevance, but appropriate management of intellectual capital is, for even the smallest companies, the best strategy to develop a low-cost know-how and, at the same time, discover the strongest competences and take advantage of them in the best way possible. The history of knowledge management started off as a trend more than thirty years ago in the developed countries. Today, this concept has evolved and is key for the current situation of Latin America. While in the United States

and Europe people have moved away from the knowledge-management model and are currently concentrating on creating *corporate universities*², in Latin America, particularly in Argentina, knowledge management is starting to be applied timidly.

Knowledge management involves the appropriate administration of the knowledge a company gains as it operates. To be able to achieve this administration, technological tools for the manipulation of data obtained during the company's operation must be developed. It is also necessary to foster an organizational culture that allows for this manipulation to occur, since knowledge as such is produced by people inside the company. In this sector, it is essential to start working with the data produced by the company on a daily basis, and to concentrate on analyzing it in terms of performance and competition. It is also important to analyze how data is recorded inside the company. In the tourism service sector, data recording is not a common practice. Intuition can provide companies with momentary advantages, but on the long run, advantages are gained by means of experience and know-how continuous development.

In the case of Argentina in general, and Patagonia in particular, tourism SMEs show a structural weakness in relation to creating elements for gaining and analyzing knowledge. Tourism organizations tend to consider it very difficult to allocate resources for research and development (R&D), which are the basis of knowledge.

There are several reasons why an organization should start adopting practices towards knowledge management. One of them is the importance of keeping knowledge within organizations and not regarding it as a property of particular individuals. People gain and develop knowledge, but that knowledge should remain in the company. If a person leaves the company, knowledge management ensures that their replacement reaches the same performance standard of the former employee. The possibility of reducing learning-curve costs is another benefit provided by knowledge management. One way of doing this is by applying performance standards to everyone in the organization, choosing the people who show the best performance in different areas and studying how they can pass their experience on to the rest of the employees. Thus, the organization's performance can improve without resorting to external training courses for the whole company, which sometimes cost a lot of money.

Although knowledge management can be deemed as a powerful tool for the business sector, the most important factor is the company's organizational culture since it allows us to get advantage of such tool.

The new dynamic as regards competitiveness has given rise to a new trend, in which touristic destinations primarily focus on their capacity, knowledge and own resources which make them unique and represent their source of competitive advantages; such competence is based on intangible assets, not physical in nature. Knowledge management represents a basic tool that creates the necessary abilities to implement resources in order to achieve greater profitability and productivity.

Michel Porter (2009) argues that every organization is obliged to compete so as to give their touristic destination value, that is to say, being able to effectively meet and satisfy their customers' demands. In this sense, corporations must be valuable to their customers, as well as countries, as a way of developing their business. At present, the concept of competitiveness has different shades, which makes it ambiguous, given the multiplicity of factors and resources involved and the different uses of such concept. Notwithstanding, it can be said that, generally, competitiveness is applicable to any type of organization and, as in this case, it can also directly affect touristic destinations. Competitiveness can be construed as the corporation's capacity of answering and anticipating the demands and needs of the environment. In other words, competitiveness can be defined as "the corporation's ability to systematically gain and maintain comparative advantage which, in turn, enables the corporation to reach, sustain and improve a certain position in the socioeconomic environment in which it is

involved” (Luna Correa, 2012).

For a touristic destination to compete, it is essential to create, integrate and develop new resources. This process leads to sustainable tourism — known as a way of development aiming to improve the life quality of the communities acting as receptors — which provides visitors with an excellent experience and preserves the environment’s natural and cultural quality. In this context, it is important to mention the relations between the concepts of “tourism” and “heritage”. Although tourism needs and makes use of local heritage, it is essential for such heritage to be in excellent conditions so as to avoid losing the destination production. It is a fact that the concept of “sustainability” includes the preservation of the environment and its renewable and non-renewable resources that enable nations and people to improve their life quality without jeopardizing the needs of future generations (Kliksberg, 2008).

In this sense, “heritage” is defined as the set of natural, cultural, tangible and intangible resources belonging to a specific area or society that has an exceptional value as social capital which needs to be protected and preserved. Some of the aspects that make “heritage” valuable are the characteristics of its components, its effective and potential uses, its unique character and history, its importance for social groups which feel identified though heritage or which depend on it for their development. All of these aspects make it possible for us to enjoy heritage now and in the future which, in turn, strengthen the relation between heritage and societies’ identities and broaden the human experience.

On the other hand, Acerenza (1984) identifies tourist attractions as the most important component of the tourist product “since they determine the destinations tourists choose and generate advent of mass tourism towards such destination”. He states that “they constitute the main reason for tourists to visit it (such destination)” and that “they can satisfy the main tourists’ motivation to travel”; whereas Boullón (1985) points out that tourist attractions are the “raw materials” which enable tourist plants to function (equipment and facilities). They include tourist attractions which are natural, cultural and inmaterial, including festivals and events. Natural attractions are understood as any place, plant or animal species or natural phenomenon capable of attracting tourists. They include monuments, museums, local handcrafts. Festivals and events are all cultural gatherings capable of attracting tourists, including typical festivals and ceremonies of local residents and scheduled events like regional competencies, among others.

A tourist destination also includes Infraestructre, being defined as any construction capable of rendering tourist services. It provides support and enables the mobility, information and continuance of tourists in it (Torrejón A., 2004).

The concept of Quality is determinant, considering what has been stated above, and constitutes an strategic element of highly importance. According to its professional concept it is to be understood as technology applied to the Enterprise, as the set of tools, methodologies and knowledge that enable the ongoing and systematic improvement of enterprise efficiency, including management of quality. It is necessary to establish numeric indicators to evaluate this in order to measure and define the situations with respect to quality and level of tourist satisfaction (Gazzera et al., 2007). Therefore, it is highly important to understand the quality of a tourist destination as the “result of a process oriented to satisfy all needs of products and tourist services, the corresponding requirements and consumer expectations at a reasonable cost and according to contracting terms mutually accepted, and having complied with essential factors like safety, hygiene, access, communication, infrastructure and public services. Aspects related to ethics, transparency and respect to human, natural and cultural environment are also present (OMT, 2016).

With the purpose of assuring that the conditions required to satisfy the needs of products and services are met, reference to the public sector should be made, as the concept of governance. Governance is a governmental practice that can be measured, with the objective of effectively manage tourism in different governmental areas, by means of coordination, collaboration and/or efficient cooperativism. This is a transparent practice, which enables the fulfillment of the goals of collective interest that the persons involved in the sector share, in order to achieve solutions and get opportunities, having agreements based on the acknowledgment of shared responsibilities (Governance for tourist sector and its measurement, OMT, 2013).

In this context two main figures are defined, on the one hand the tourist, and on the other the resident. The resident is the person who lives permanently at a place having and economic interest (OMT, 2008). Tourist is the person who travel to a main destination different from his place of residence for pleasure, business or other personal reasons and for a period less than a year, having to spend at least one night in such destination (OMT, 2008).

5. Main Results

Considering that the research team designed, made and validated a measurement model for intellectual capital for hotels, measurement model THER, composed of Technological, Human, Structural And Relational capitals, it was decided to use for accommodation enterprises and hotels some aspects and capitals of the model previously presented, with the purpose of diagnosing the intangible resources of intellectual capital. Travel agencies sector was added, with the purpose of giving continuity to the implementation, considering that validation was positive.

Theoretical construct	Variable	Indicator	Unit of measurement		Data collection instrument
heritage sites (for tourism)	attractions	natural attractions	number of natural attractions valued	head of tourism affairs	in-depth interview
		cultural attractions	number of cultural attractions valued		
		festivities and events	number of festivities and events valued		
infrastructure	connectivity	airports available	number of airports at destination	head of tourism affairs or head of transport affairs	interview to primary and secondary sources
		Daily domestic/international flights arriving at destination	number of daily flights arriving at destination		
		bus terminals	number of urban bus companies arriving at destination		
			number of bus terminals		
		urban transport companies	number of paved highways at destination		
	information	tourist information and signing	number of regular tourist information offices at destination	head of tourism affairs	interview to primary and secondary sources
			number of tourist signing programs implemented at destination		
	tourist safety	road and destination safety	number of road accidents at destination		

In this sense, one of the most important tasks included in this paper is related to the specific construction of a proposal to diagnose intangible resources of Intellectual Capital of a tourist destination. The matrix which is the result is presented below. It is developed taking as basis a number of theoretical constructs, variables, indexes and indicators, which, once applied to the destination, collaborate in identifying and analyzing the destination with

respect to competitiveness and intellectual capital.

6. Conclusion

In relation to the objective set forth: “to design and present a method that permits make a diagnosis of the intangible resources of the intellectual capital for tourism destination and its positive relation with innovative activity”; this work considered the main aspects for the sustainable development.

It was necessary to develop a set of concepts to give a brief review of definitions regarding the main concepts under the study. The main work decisions undertaken were set forth, as well as the methodological decisions related to the objective above. Later, a diagnosis matrix was designed in which a series of constructs, variables, indexes and indicators were involved. The matrix design and application is considered of interest since it can be used to determine the number of resources of a destination and at the same time it is an input to establish deep relationships, to get a preliminary knowledge and management of it, both from the public and private sector. On the other hand, it is possible to dilucidate and discover possible evidence of the intellectual capital that the tourist destination has and the way it is used or not by the main actors of said destination. Along the same line and when it comes to a tourist destination, tangible and intangible aspects which are part of the intellectual capital should be addressed to ensure competitiveness.

This means that not only a destination management is put into practice and becomes successful when a set of environmental and economic components are involved, but also, it is interesting to include subjective indicators referring to the perception of local inhabitants and tourists as basic actors in the management process.

Finally, as regards the bibliography consulted, it can be said that many destinations and their management, qualify them as emerging; “in fashion”, “traditional”, “mountain classic”; “the chosen at the beach”; with emphasis only on the study and application of variables, quantitative and statistics formulae, such as accommodation growth; demand; number of tourists that arrive at the destination, among others, and not on intangible aspects and local opinion considered less important and which are part of any tourist destination when aiming at competitiveness, sustainability and innovation.

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