

PERFORMANCE AZIENDALI E CREAZIONE DI VALORE NEL TURISMO

a cura di

Marcantonio Ruisi
Guido Migliaccio



**Società Italiana di Ragioneria
e di Economia Aziendale**

FrancoAngeli

Collana della Società Italiana dei Docenti di Ragioneria e di Economia Aziendale (SIDREA)

Direzione: Stefano Marasca (Università Politecnica delle Marche)

Comitato Scientifico: Stefano Adamo (Università del Salento); Luca Bartocci (Università di Perugia); Adele Caldarelli (Università di Napoli Federico II); Bettina Campedelli (Università di Verona); Nicola Castellano (Università di Pisa); Vittorio Dell'Atti (Università di Bari); Francesco De Luca (Università di Chieti-Pescara); Anna Maria Fellegara (Università Cattolica – Piacenza); Raffaele Fiorentino (Università di Napoli Parthenope); Francesco Giunta (Università di Firenze); Alberto Incollingo (Università della Campania); Giovanni Liberatore (Università di Firenze); Andrea Lionzo (Università Cattolica – Milano); Rosa Lombardi (Università di Roma La Sapienza); Luciano Marchi (Università di Pisa); Riccardo Mussari (Università di Siena); Paola Paoloni (Università di Roma La Sapienza); Stefania Veltri (Università della Calabria).

SIDREA è l'associazione scientifica dei docenti di Ragioneria e di Economia aziendale inquadrati nel settore scientifico-disciplinare SECS-P/07. L'associazione è stata costituita nel 2005 allo scopo di promuovere lo sviluppo della base scientifica, della cultura economico-aziendale e dei principi di buon governo delle aziende di ogni tipo: dalle imprese alle aziende non-profit; dalle aziende private alle amministrazioni pubbliche; dalle piccole e medie imprese alle grandi imprese; dalle aziende familiari alle reti d'impresa.

La Collana pubblica studi e ricerche realizzati nell'ambito dei Gruppi di Studio SIDREA sulle tematiche di rilevante interesse teorico e applicativo nell'area della Ragioneria e dell'Economia Aziendale. L'obiettivo è quello di sviluppare sia modelli teorici sia applicazioni, in rapporto alle teorie economico-aziendali ed alla prassi delle aziende e della professione, sulle specifiche tematiche di riferimento dei gruppi di studio:

- Bilancio e principi contabili;
- Comunicazione non finanziaria;
- Governance e Controlli interni;
- Linee guida per il Controllo di gestione;
- Contabilità pubblica;
- Valutazione d'azienda;
- Diagnosi precoce della crisi d'impresa;
- Capitale intellettuale, Smart Technologies e Digitalizzazione;
- Studi di Genere.



OPEN ACCESS la soluzione **FrancoAngeli**

Il presente volume è pubblicato in open access, ossia il file dell'intero lavoro è liberamente scaricabile dalla piattaforma **FrancoAngeli Open Access** (<http://bit.ly/francoangeli-oa>).

FrancoAngeli Open Access è la piattaforma per pubblicare articoli e monografie, rispettando gli standard etici e qualitativi e la messa a disposizione dei contenuti ad accesso aperto. Oltre a garantire il deposito nei maggiori archivi e repository internazionali OA, la sua integrazione con tutto il ricco catalogo di riviste e collane FrancoAngeli massimizza la visibilità, favorisce facilità di ricerca per l'utente e possibilità di impatto per l'autore.

Per saperne di più: [Pubblica con noi](#)

I lettori che desiderano informarsi sui libri e le riviste da noi pubblicati possono consultare il nostro sito Internet: www.francoangeli.it e iscriversi nella home page al servizio "[Informatemi](#)" per ricevere via e-mail le segnalazioni delle novità.

PERFORMANCE AZIENDALI E CREAZIONE DI VALORE NEL TURISMO

a cura di

Marcantonio Ruisi
Guido Migliaccio



**Società Italiana di Ragioneria
e di Economia Aziendale**

FrancoAngeli 

Tutti i capitoli sono stati sottoposti a un processo di *double blind peer review* che ne attesta la qualità scientifica.

DOI: 10.3280/oa-1396

Isbn e-book Open Access: 9788835181804

Copyright © 2025 by FrancoAngeli s.r.l., Milano, Italy.

Publicato con licenza *Creative Commons*
Attribuzione-Non Commerciale-Non opere derivate 4.0 Internazionale
(CC-BY-NC-ND 4.0).

Sono riservati i diritti per Text and Data Mining (TDM), AI training e tutte le tecnologie simili.

L'opera, comprese tutte le sue parti, è tutelata dalla legge sul diritto d'autore.
L'Utente nel momento in cui effettua il download dell'opera accetta tutte le condizioni
della licenza d'uso dell'opera previste e comunicate sul sito
<https://creativecommons.org/licenses/by-nc-nd/4.0/deed.it>

INDICE

Introduzione pag. 15

Parte prima **Performance economica e modelli di business**

Sezione prima. Contesto territoriale e competitività

1. Il Sistema dei Parchi Archeologici in Sicilia: stato attuale e prospettive future

(di <i>Benedetta Valeria Cannizzaro</i> e <i>Marcantonio Ruisi</i>)	»	23
1.1. Introduzione	»	23
1.2. Revisione della letteratura	»	24
1.2.1. I parchi archeologici in Italia	»	24
1.2.2. Business Model Canvas	»	25
1.3. Contesto di ricerca	»	26
1.4. Metodologia	»	28
1.4.1. Metodo di ricerca	»	28
1.4.2. Raccolta dati: approccio analitico e strumenti	»	28
1.4.3. Analisi dei dati	»	29
1.5. Risultati empirici	»	30
1.6. Discussione, conclusioni e ricerche future	»	34
Bibliografia	»	37

2. Competitività e performance aziendali nel settore alberghiero: evidenze empiriche dal contesto italiano

(di <i>Camilla Ciappei</i> e <i>Rebecca Miccini</i>)	»	39
2.1. Introduzione	»	39

2.2. Il concetto di competitività di una destinazione turistica e la relazione con le performance aziendali	pag.	41
2.3. Sviluppo delle ipotesi di ricerca	»	43
2.4. La metodologia	»	44
2.4.1. La selezione del campione e le fonti dei dati	»	44
2.4.2. Il modello econometrico	»	44
2.4.3. La costruzione delle variabili	»	45
2.5. I risultati	»	47
2.5.1. Le statistiche descrittive	»	47
2.5.2. L'analisi di regressione multivariata	»	48
2.5.3. Test di robustezza	»	49
2.6. Discussione e conclusioni	»	50
Bibliografia	»	52

Sezione seconda. Digitalizzazione e competenze professionali

3. Stakeholder engagement nella Gig economy: il caso Coldplay

(di Daniela Cicchini, Alberto Manzari, Salvatore Principale e Serena Santis)	»	57
3.1. Introduzione	»	57
3.2. Revisione della letteratura	»	59
3.2.1. Gig economy	»	59
3.2.2. Sustainable Knowledge Sharing	»	61
3.3. Metodologia	»	63
3.3.1. Raccolta dati	»	64
3.3.2. Metodo	»	64
3.4. Risultati	»	65
3.5. Discussione e conclusioni	»	67
Bibliografia	»	69

4. Revenue management capability negli host di Airbnb

(di Ruggero Sainaghi e Graziano Abrate)	»	73
4.1. Introduzione	»	73
4.2. Analisi della letteratura	»	75
4.2.1. Grado di professionalizzazione e performance degli host	»	75
4.2.2. Revenue management capability	»	77
4.3. Metodologia	»	80
4.4. Conclusioni	»	82
Bibliografia	»	84

5. Assetti societari e rischio di credito nel settore alberghiero: un focus sull'Italia	
(di <i>Pierluca Di Cagno</i> e <i>Simone Pizzi</i>)	pag. 91
5.1. Introduzione	» 91
5.2. Literature review	» 93
5.2.1. La valutazione della performance nel settore alberghiero	» 93
5.2.2. Theoretical framework e domande di ricerca	» 94
5.3. Metodologia della ricerca	» 95
5.3.1. La strategia di campionamento	» 95
5.3.2. Il modello empirico	» 95
5.4. Risultati	» 96
5.4.1. Analisi della correlazione	» 96
5.4.2. Analisi del panel	» 97
5.5. Conclusioni	» 99
Bibliografia	» 101
6. Dinamiche di creazione del valore nei processi di passaggio generazionale del settore alberghiero	
(di <i>Francesco Badia</i> e <i>Asia Troisio</i>)	» 106
6.1. Le imprese familiari del settore turistico nel sistema economico italiano	» 106
6.2. Metodologia della ricerca	» 107
6.3. La longevità delle imprese familiari e il passaggio generazionale	» 108
6.4. Il passaggio generazionale o i passaggi generazionali?	» 110
6.5. Le imprese turistiche e l'industria turistica	» 112
6.6. Il passaggio generazionale per le aziende alberghiere a conduzione familiare	» 113
6.6.1. La maturazione personale dei giovani	» 113
6.6.2. L'ingresso in azienda	» 114
6.6.3. La convivenza tra generazioni e il passaggio di testimone	» 115
6.7. Conclusioni	» 116
Bibliografia	» 118
7. PMI turistiche e accesso al credito garantito: un connubio per creare valore nel turismo	
(di <i>Maria Teresa Bianchi</i> e <i>Sabrina Ricco</i>)	» 121

7.1. Introduzione	pag.	121
7.2. Revisione della letteratura	»	122
7.3. Principali caratteristiche del Fondo di Garanzia italiano	»	125
7.4. Data set informativo e risultati	»	128
7.4.1. Risultati	»	129
7.5. Conclusioni	»	131
Bibliografia	»	132

Sezione quarta. Modelli innovativi di ospitalità e ricreazione

8. Value creation in the tourism sector: An empirical analysis of albergo diffuso's business model

(di <i>Cinzia Vallone, Simona Alfiero e Alessandro Capocchi</i>)	»	139
8.1. Introduction	»	139
8.2. Theoretical background	»	141
8.2.1. The origins and current studies of the AD model	»	141
8.2.2. The business model and the hospitality sector	»	141
8.2.3. The AD innovative business model: An analytical investigative approach	»	142
8.3. Methodology	»	143
8.3.1. Materials and measures	»	143
8.3.2. Sample	»	144
8.4. Results and discussion	»	145
8.4.1. Key activities	»	145
8.4.2. Partner network	»	146
8.4.3. Key resources	»	146
8.4.4. Cost and revenue structure	»	147
8.4.5. Value proposition	»	147
8.4.6. Client segments	»	148
8.4.7. Client relationships	»	148
8.4.8. Distribution channels	»	149
8.5. Conclusions	»	149
References	»	151

9. Le performance economiche e finanziarie degli stabilimenti balneari italiani: alcune valutazioni

(di <i>Guido Migliaccio e Miriam Meninno</i>)	»	155
9.1. Introduzione	»	155
9.2. Literature review	»	156
9.3. Il contesto italiano	»	157
9.4. La metodologia	»	158

9.4.1. Generalità	pag.	158
9.4.2. Il campione	»	159
9.5. Risultati della ricerca e prime valutazioni	»	161
9.5.1. Evoluzione degli indici e differenze territoriali	»	161
9.5.2. Il Tukey Kramer test	»	167
9.6. Discussione e conclusioni	»	168
Bibliografia	»	169

Parte seconda

Performance e sostenibilità

Sezione prima. Approcci teorici ed evidenze empiriche

10. Cultural sustainability accounting and management for social inclusion in the context of archaeological tourism: theoretical perspectives and empirical evidence (di <i>Maria Gabriella Baldarelli</i> ed <i>Eleonora Cardillo</i>)	»	177
10.1. Introduction	»	177
10.2. Framing literature about cultural sustainability and social inclusion	»	178
10.3. Case study: methodology and results	»	181
10.3.1. Methodology	»	181
10.3.2. Findings	»	182
10.4. Discussion: the impact of cultural sustainability on social inclusion	»	187
10.5. Conclusions	»	187
References	»	189
11. La responsabilità sociale nelle PMI turistiche (di <i>Elena Cristiano</i>)	»	192
11.1. Introduzione	»	192
11.2. Sostenibilità e PMI	»	194
11.2.1. CSR e PMI turistiche	»	195
11.3. Metodologia della ricerca	»	199
11.4. Le azioni di sostenibilità nelle imprese turistiche: prime evidenze empiriche	»	201
11.5. Conclusioni	»	204
Bibliografia	»	205

12. Strategie per una visione di turismo sostenibile: il caso Epoca Collection	
(di <i>Maria Carmela Serluca e Alba Maria Gallo</i>)	pag. 207
12.1. Introduzione	» 207
12.2. Metodologia	» 208
12.3. Teoria e analisi della letteratura	» 209
12.4. Il Gruppo Epoca Collection	» 213
12.5. Case History Aziendale: Gruppo Epoca Collection e la sua implementazione del turismo sostenibile	» 215
12.6. Risultati e discussione	» 217
Bibliografia	» 219

Sezione seconda. Analisi e misurazione delle performance

13. Turismo sostenibile e beneficio comune: il caso Everywhere SB	
(di <i>Lara Oliva, Arcangelo Marrone e Vincenzo Pontrelli</i>)	» 223
13.1. Introduzione	» 223
13.2. Revisione della letteratura	» 225
13.2.1. Turismo sostenibile	» 225
13.2.2. Società benefit e beneficio comune	» 226
13.3. Background teorico	» 227
13.4. Metodologia	» 228
13.4.1. La selezione del caso	» 229
13.4.2. La collezione dei dati	» 230
13.4.3. La validità e la credibilità dei dati	» 231
13.4.4. L'analisi dei dati	» 231
13.5. Risultati e discussione	» 232
13.6. Conclusioni	» 234
Bibliografia	» 235

14. La misurazione della sostenibilità turistica nelle Capitali Italiane della Cultura: uno studio pilota	
(di <i>Michela Magliacani e Valentina Toscano</i>)	» 238
14.1. Introduzione	» 238
14.2. Quadro teorico di riferimento	» 240
14.3. Metodologia della ricerca	» 242
14.3.1. Disegno di ricerca	» 242
14.3.2. Metodo di ricerca	» 243
14.4. Risultati	» 244
14.4.1. Palermo Capitale Italiana della Cultura 2018	» 244

14.4.2. Parma Capitale Italiana della Cultura 2020+21	pag.	246
14.5. Discussione e conclusioni	»	248
Bibliografia	»	251
15. Reporting degli obiettivi di sviluppo sostenibile nel settore dell'ospitalità: il caso di una "best in class"		
(di <i>Rodolfo Damiano e Loredana Picciotto</i>)	»	254
15.1. Introduzione	»	254
15.2. Contesto teorico	»	255
15.2.1. Il reporting di sostenibilità e gli SDGs	»	255
15.2.2. La sfida della sostenibilità ed il suo reporting nel settore alberghiero	»	256
15.2.3. Dalla corporate social responsibility al creating shared value	»	258
15.3. Metodologia della ricerca	»	259
15.4. Applicazione del metodo e risultati	»	259
15.5. Discussione dei risultati	»	262
15.6. Conclusioni	»	263
Bibliografia	»	265
16. Biodiversity reporting nelle aziende crocieristiche. Un'analisi esplorativa dell'SDG 14 in NCLH LTD		
(di <i>Assunta Di Vaio, Elisa Van Engelenhoven e Sabrina Palladino</i>)	»	269
16.1. Introduzione	»	269
16.2. Theoretical Background	»	272
16.3. Metodologia	»	275
16.4. Risultati e Discussione	»	276
16.5. Conclusione	»	278
Bibliografia	»	280
<i>Sezione terza. Strategie specifiche e casi innovativi</i>		
17. Recupero e valorizzazione del patrimonio pubblico attraverso nuovi modelli sostenibili di ospitalità: il "lighthouse accommodation". Il caso del Faro di Punta Fenaio		
(di <i>Marco Contri, Silvia Fissi, Elena Gori e Alberto Romolini</i>)	»	287
17.1. Introduzione	»	287

17.2. Il riuso adattivo come strategia per il recupero e la valorizzazione degli edifici storici pubblici	pag.	290
17.3. Il progetto “Valore Paese – Fari” ed il riuso degli edifici costieri italiani per un nuovo modello di ospitalità: il “ <i>lighthouse accommodation</i> ”	»	292
17.4. Metodologia	»	293
17.5. Il caso del Faro di Punta Fenaio	»	294
17.6. Conclusioni, limiti e possibili sviluppi futuri della ricerca	»	298
Bibliografia	»	300
18. Nature-based tourism e valorizzazione della biodiversità		
(di <i>Katia Giusepponi</i>)	»	302
18.1. Introduzione	»	302
18.2. Espansione di <i>nature-based tourism</i> e sfide di biodiversità: contestualizzazione teorica	»	303
18.3. Approccio metodologico	»	305
18.4. Condizioni e percorsi per la valorizzazione della biodiversità nel <i>nature-based tourism</i> : un’indagine empirica	»	306
18.4.1. Inquadramento	»	306
18.4.2. Supportare il superamento di approcci alla natura centrati su individuo e uniformità	»	307
18.4.3. Educare alla comprensione della biodiversità	»	308
18.4.4. Mostrare la varietà di vita rendendo partecipi le persone	»	309
18.4.5. Cercare potenziali alleati e promuovere lo sviluppo di alleanze	»	310
18.5. Valorizzazione della biodiversità come strategia di <i>nature-based tourism</i> : un framework interpretativo	»	312
Bibliografia	»	314
19. L’importanza del monitoraggio per lo sviluppo di strategie sostenibili delle DMO: un’analisi esplorativa		
(di <i>Francesca d’Angella, Samuele Maccioni, Manuela De Carlo</i>)	»	318
19.1. Introduzione	»	318
19.2. Analisi del contesto teorico di riferimento	»	319
19.3. Metodologia	»	321
19.3.1. Il disegno di ricerca	»	321

19.3.2. Studio quantitativo	pag.	321
19.3.3. Studio qualitativo	»	323
19.4. I risultati dello studio esplorativo	»	323
19.4.1. I livelli di maturità delle DMO nelle strategie di sviluppo sostenibile	»	323
19.4.2. Il ruolo della DMO nelle strategie di sviluppo sostenibile	»	326
19.5. Conclusioni	»	328
Bibliografia	»	329

20. Strategie di nudging nella creazione di valore nel turismo sostenibile

(di <i>Ubaldo Comite</i> ed <i>Eveny Ciurleo</i>)	»	333
20.1. Introduzione	»	333
20.2. Metodologia	»	334
20.3. Letteratura	»	334
20.4. Risultati	»	337
20.5. Implicazioni	»	339
20.6. Conclusioni e direzioni future	»	340
Bibliografia	»	341

INTRODUZIONE

Il turismo è un pilastro strategico per l'economia italiana, contribuendo in modo rilevante al prodotto interno lordo, all'occupazione e alla valorizzazione del patrimonio culturale e paesaggistico.

La recente evoluzione del contesto più volatile per la crescente concorrenza internazionale ha indotto le imprese ad adottare modelli di business innovativi per i quali la capacità di misurare e governare le performance aziendali emergono come fattori determinanti per la creazione di valore.

Questo volume offre un contributo organico al confronto accademico e manageriale su tali temi, con un'attenzione particolare alla sostenibilità.

Il lavoro, che ha coinvolto oltre quaranta autori, si caratterizza per l'integrazione tra analisi teoriche, evidenze empiriche e casi di studio, e presenta una visione articolata di sfide e opportunità dell'impresa turistica contemporanea.

Il volume si articola in due parti, suddivise in sezioni omogenee.

La prima, dedicata a "Performance economica e modelli di business", approfondisce le relazioni tra struttura organizzativa, innovazione e risultati economico-finanziari.

Inizia con il contributo di Cannizzaro e Ruisi relativo ai parchi archeologici in Sicilia, evidenziando criticità gestionali e potenzialità di sviluppo per la valorizzazione del territorio. Ciappei e Miccini esaminano poi, l'influenza della competitività delle destinazioni sulle performance delle imprese operanti nel settore alberghiero, con particolare attenzione agli elementi di competitività sostenibile.

L'innovazione digitale è oggetto del successivo capitolo di Cicchini, Manzari, Principale e Santis, che la considerano necessaria leva di trasformazione dei modelli di business. Sainaghi e Abrate, in seguito, attraverso l'analisi delle capacità di *revenue management* negli *host* di Airbnb, illustrano le dinamiche di ottimizzazione dei ricavi nelle piattaforme digitali.

Mentre Di Cagno e Pizzi analizzano l'impatto della struttura societaria sulle performance degli alberghi, Badia e Troisio affrontano il tema del passaggio generazionale, evidenziando le implicazioni in termini di continuità e di creazione di valore.

Le riflessioni sulla struttura societaria e sull'accesso al credito emergono successivamente nei saggi di Bianchi e Ricco, che esaminano le opportunità offerte dal credito garantito alle PMI turistiche.

La prima sezione si completa con due approfondimenti sui modelli innovativi di ospitalità e ricreazione turistica. Alfiero e Vallone esaminano il modello dell'albergo diffuso, sottolineandone la valenza come strumento di rigenerazione territoriale. Migliaccio e Meninno analizzano invece gli effetti delle recenti evoluzioni economiche e sociali sulle performance degli stabilimenti balneari.

La seconda parte del volume è dedicata alle relazioni tra risultati aziendali ed “*Environmental, Social, & Governance*”, integrando creazione di valore economico e sostenibilità socio-ambientale.

Baldarelli e Cardillo introducono la sezione con un contributo dedicato all'inclusione sociale nei parchi archeologici.

Elena Cristiano affronta poi il tema della sostenibilità nelle PMI turistiche, evidenziandone sfide e opportunità. Serluca e Gallo, attraverso il caso Epoca Collection, propongono quindi un modello di gestione orientato a una visione integrata di sostenibilità.

La misurazione e la rendicontazione delle performance sostenibili caratterizzano i contributi successivi. Oliva, Marrone e Pontrelli, nel loro contributo, analizzano il modello di business proposto dalla società benefit italiana Everywhere SB, evidenziando l'impatto dei servizi digitali offerti sia sul benessere degli smart worker coinvolti in esperienze di lavoro itineranti in comuni e borghi dall'alto potenziale culturale, sociale e naturalistico, che sullo sviluppo socio-economico dei territori coinvolti, sottolineando le strette interconnessioni tra turismo sostenibile e obiettivi di beneficio comune, mentre Magliacani e Toscano presentano uno studio pilota sulle capitali Italiane della cultura, focalizzato su metriche di sostenibilità turistica. Damiano e Picciotto approfondiscono il tema del reporting degli obiettivi di sviluppo sostenibile nel settore dell'ospitalità. Di Vaio, infine, si sofferma sul *biodiversity accounting* e sul *reporting* nelle aziende crocieristiche.

La parte conclusiva raccoglie casi e strategie innovative.

Contri, Fissi, Gori e Romolini esaminano il *lighthouse accommodation* come modello di recupero e valorizzazione del patrimonio pubblico. Giusepponi propone un'analisi sul turismo *nature-based* e la valorizzazione della biodiversità, evidenziando le connessioni con la pianificazione strategica.

d'Angella, Maccioni e De Carlo esplorano l'importanza del monitoraggio per le *Destination Management Organization* (DMO), mentre Comite e Ciurleo illustrano l'efficacia delle strategie di *nudging* per favorire comportamenti sostenibili nei turisti.

La pluralità dei temi trattati, degli approcci metodologici adottati e la varietà dei casi analizzati conferiscono al volume una visione articolata e attuale dei fenomeni turistici, che coniuga, tra l'altro, la dimensione economico-finanziaria con le sentite esigenze di sostenibilità. L'adozione di modelli di business resilienti e la centralità della sostenibilità rappresentano infatti esigenze imprescindibili per garantire competitività e continuità alle imprese turistiche.

Il testo si propone come possibile piattaforma di riflessione critica e operativa per docenti, studiosi, attori economici e policy maker, offrendo spunti per orientare la gestione aziendale verso l'ottenimento di valore condiviso. Il volume punta, provando a stimolare un dibattito costruttivo, anche a favorire nuove linee di ricerca e a diffondere pratiche manageriali sempre più consapevoli, responsabili e orientate al lungo termine.

Questo libro è esito delle attività del Gruppo di Studio SIDREA "Aziende e network turistici" (Sidrea-Ant) costituito per promuovere e consolidare studi, ricerche e attività didattiche inerenti all'economia aziendale prevalentemente applicata alle aziende e ai network turistici.

Il gruppo si propone di sviluppare, in coerenza con la missione di SIDREA, una cultura aziendalistica integrata, capace di sostenere principi di buon governo e di accountability, in tutte le tipologie di aziende, pubbliche e private, profit e non profit, dedite a crescita e sviluppo turistico. Tra i suoi obiettivi principali, vi sono anche il sostegno alla ricerca accademica di qualità, la promozione di metodologie innovative per la didattica universitaria e il miglioramento continuo dei processi di gestione, organizzazione e rilevazione delle aziende.

I curatori del volume ringraziano Rosa Lombardi che coordina, con loro, i lavori del gruppo di studio, e tutti gli autori.

Università, giugno 2025

Marcantonio Ruisi
Università degli Studi
di Palermo

Guido Migliaccio
Università degli Studi del Sannio
di Benevento

Parte prima
Performance economica e modelli di business

Sezione prima
Contesto territoriale e competitività

10. CULTURAL SUSTAINABILITY ACCOUNTING AND MANAGEMENT FOR SOCIAL INCLUSION IN THE CONTEXT OF ARCHAEOLOGICAL TOURISM: THEORETICAL PERSPECTIVES AND EMPIRICAL EVIDENCE

di *Maria Gabriella Baldarelli** ed *Eleonora Cardillo***

10.1. Introduction

The context of museums and archaeological sites represents a place for promoting collective well-being and community development. Cultural heritage contributes to personal and social growth, through rediscovery of places and landscapes identities. The objective of the work is to evaluate the contribution of cultural sustainability accounting and management in supporting social inclusion processes in the context of archaeological tourism. The concept of cultural sustainability is considered as a fundamental element in the management of cultural heritage (Brown, 2019; Cerquetti and Montella, 2021), contributing to the debate on the relevance of promoting inclusive processes within cultural institutions (Springinzeisz, 2022; González-Herrera et al., 2023), such as museums and archaeological parks. On one side, several contributions analyze the connection between the objective of the museum and sustainability, highlighting specific logics and elements that can support environmental and social initiatives and practices (Pop and Borza, 2016; Villeneuve, 2013), on the other, some studies highlight the ways in which museum can promote inclusive processes (Solima et al., 2021; Coleman, 2015; Colacino and Mineo, 2023). If these aspects have been considered by the literature on the topic, however, the literature has little developed the link between the cultural element of sustainability and inclusive processes (Fehér et al., 2023). This contribution aims to help fill this gap, proposing, through the integration of two theoretical frame-

* Università degli Studi di Bologna.

** Università degli Studi di Catania.

works present in the literature (Stylianou-Lambert et al., 2014; Sandell, 1998), a conceptual model that connects the cultural sustainability accounting and management with the inclusive museum approach. The research design is involving literature review about cultural sustainability and social inclusion in cultural institution, and a qualitative research case. The investigated case study is the Archaeological Park of the Temples Valley in Agrigento which contains a series of relevant temples of the Hellenic period and which constitutes a World Heritage Site. We chose this site since the park, while gravitating in a territorial context that presents various economic and social criticalities, plays an essential role for social development, and carries out an incisive action in fighting exclusion. The analysis highlights the paths that the Temples Valley Park has started in recent years to promote social inclusion to respond to the cultural needs coming from the touristic area. Efforts and criticalities arise from the study, but also specific and planning actions emerge over time that can limit exclusion and become examples of social development for institutions operating in this field.

10.2. Framing literature about cultural sustainability and social inclusion

Cultural sustainability represents a fundamental pillar of sustainability and it denotes the need to protect the heritage and to strengthen the touristic and territory cultural vitality (Soini and Birkeland, 2014; Throsby, 2016; Sabatini, 2019; Loach et al., 2017; Pop et al., 2019; Lew, 2020; Magliacani, 2023). The interaction within cultural institution among culture, economy, society and environment creates essential prerequisites for developing virtuous and sustainable managerial processes (Pencarelli et al., 2016; Errichiello and Micera, 2018). Other studies have identified a framework for cultural sustainability (Soini and Dessein, 2016) by defining three different roles that culture takes on in the context of sustainability.

Cultural sustainability is defined as a dynamic asset that fosters social change towards sustainable development of community and society (Zheng et al., 2021; Loach and Rowley, 2021). Historical heritage is incorporated into structural elements, sites or places, and is a stimulus for tourism demand. Its tangible and intangible cultural characteristics are important elements for tourism attractiveness and sustainability (Throsby, 2016; Labadi, 2017). Literature highlights the relationships between museums and cultural sustainability as they contribute to economic, social and environmental objectives (Errichiello et al., 2018; Ernst

et al., 2016), influencing accounting and management. Several studies have highlighted the role of museums in maintaining the territory identity and in strengthening cultural dialogue, inclusion and social cohesion (Sutter et al., 2016). An interesting approach was followed by Stylianou-Lambert et al. (2014), who provide a theoretical model in which they explain the roles and responsibilities of museums in the field of cultural sustainability. Stylianou-Lambert et al. (2014) place the cultural sustainability model for museums considering cultural sustainability a fourth pillar compared to the traditional ones, such as economic, social and environmental. Authors underline how culture is very important within sustainable development. They elaborate a theoretical model of sustainable development for museums, which can be considered important for managerial policies. The study gives a definition of cultural sustainability: “considered to be the fourth pillar of sustainable development and can be defined as the consideration, preservation, and presentation of tangible and intangible heritage, artistic production, as well as the knowledge and skills of various social groups, communities, and nations. Meanwhile, it is important to keep in mind that: (1) culture functions in a wider social, economic, and ecological environment; (2) culture is time- and place-specific; and (3) certain individuals and groups have the tools and power to promote their cultural artifacts and values more forcefully than others” (Stylianou-Lambert et al. 2014, p.569). Authors identified the following areas: Heritage conservation, Cultural knowledge and skills, Memory /identity, New audiences/inclusion, Cultural diversity/intercultural dialogue, Creativity/innovation, and Artistic vitality. This model considers general aspects of culture but it can be adapted to specific contexts, in order to identify strengths or weaknesses that can help managers orient initiatives and actions towards cultural, creative and inclusive development. Starting from this theoretical model that connects museums, cultural sustainability and policies, the areas of cultural sustainability accounting and management are defined that influence the formulation of cultural initiatives and strategies, impacting on social inclusion and local development (Brown, 2019; Modi et al, 2021). The present study connects the topic of cultural sustainability with that of social inclusion. Cultural heritage within children's educational programs is relevant (Nuzzaci et. al., 2020), promoting inclusion, democracy and equity. “Cultural heritage is therefore an indispensable element of knowledge capable of positively qualifying learning: it is a real “social construction” which provides the basis for more dynamic family, school, etc. interactions” (Nuzzaci, 2020, pp. 579).

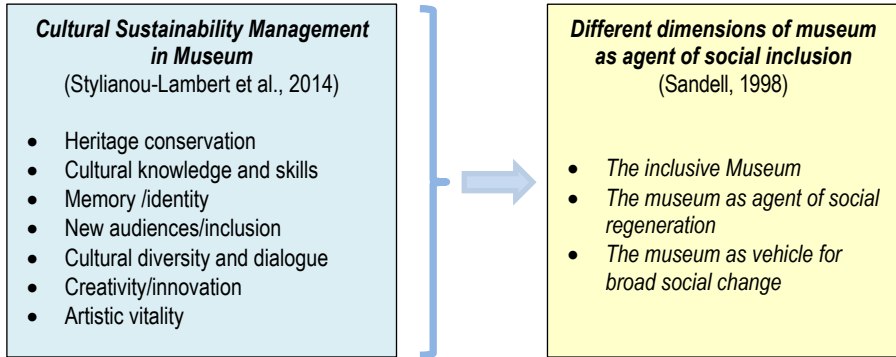
The concept of social inclusion has been analyzed in different areas in the context of museum institutions. Social inclusion means rethinking the organization by activating participatory paths and ensuring equal opportunities (Coleman, 2015), limiting the barriers that limit its implementation (Zakaria, 2020). This concept assumes relevance in the context of museum education (Colacino and Mineo, 2023) which can manifest itself in different areas such as learning, community involvement, training/internship (Springinzeisz, 2022).

The implementation of inclusive paths represents an essential element in the provision of museum services and in the activation of innovative paths that support accessibility (Solima et al., 2021), democratic practices of participation (Colacino and Mineo, 2023) and social justice (Kinsley, 2016). If we consider the literature that starts from the concept that the museum can be an agent of social inclusion or in any case of exclusion reduction as stated by Sandell (1998), this consideration can also be extended to cultural institutions and archaeological sites that play an important role in a specific territorial tourist area. Such organizations should inherently have inclusive characteristics and be agents of cultural change in the fight against exclusion. Sandell (1998), therefore, considers the museum as an agent of creation of a new culture against social discrimination. In this way, the museum can become an “activator” and agent of change but it also needs the contribution of other economic and social actors who can orient the system in this direction.

Starting from literature that investigate elements influencing management in promoting cultural sustainability (Stylianou et al., 2014; Loach et al., 2017; Fehér et al., 2023), the research question is: What is the contribution of cultural sustainability accounting and management in archaeological parks to support social inclusion?

Using the theoretical bases of cultural sustainability (Stylianou-Lambert et al., 2014) and social inclusion (Sandell, 1998, 2000, 2002), the work aims to evaluate how cultural sustainability supports social inclusion in the context of archaeological tourism. From a methodological point of view, the framework (Figure 1) links aspects of cultural sustainability in the areas of accounting and management and the inclusive museum.

Fig. 1 – The conceptual framework



Source: our elaboration on Stylianou-Lambert et al. (2014) and Sandell (1998) frameworks

10.3. Case study: methodology and results

10.3.1. Methodology

To investigate the role of cultural sustainability accounting and management in supporting social inclusive actions and democratic approaches, we conduct an Italian case study research: the archaeological Temples Valley Park in Agrigento. The site was chosen for its centrality in the context of the Island of Sicily with respect to the cultural growth of the territory. The methodology adopted is the case study approach (Yin, 2009) which is part of qualitative research in accounting and management studies. The case was conducted in order to identify the ways in which Temples Valley Park in Agrigento contributes to social inclusion, investigating the main areas of cultural sustainability (Stylianou-Lambert et al., 2014).

The study tries to understand and interpret the adopted practices within the organizational context (Scapens, 2004) carrying out documentary analysis (Dalglish et al., 2020) of various projects and reports detecting the cultural sustainability areas. We analyzed the main educational programs and projects, accounting and accountability documents, such as the budget 2023 and the content of the “Agrigento: 2020 Vision Implementing a Sustainable Tourism Action Plan” that assess the potential tourism of Agrigento. A questionnaire was administered to the Park’s educational activities Responsible. Integrating the main literature on the topic of cultural sustainability (Stylianou-Lambert et al., 2014; Throsby, 2016; Errichiello et al., 2018; Ernst et al., 2016; Sutter et al., 2016; Zheng et al., 2021; Loach and Rowley, 2021) and social inclusion (Sandell, 1998; Kinsley,

2016; Zakaria, 2020; Solima et al. 2021; Springinzeisz, 2022; Colacino and Mineo, 2023), a questionnaire was structured in order to detect the main areas of connection between the cultural sustainability management and inclusive paths. The questionnaire has been sent in advance to give the Responsible the opportunity to discuss with Director and other managers who work in the structure and offer a shared vision of the impact that cultural sustainability initiatives have on social inclusion. From questionnaire results and documents analysis (including 2022-2023 Park budgets; 2017 sustainability report; reporting on internships and specific training activities; actions and initiatives for the promotion of the territory and the support of socio-environmental sustainability paths) different aspects of the cultural sustainability have been detected and interpreted.

10.3.2. Findings

The park was established in 2000 and welcomes the historical heritage of Akragas, one of the most important Greek colonies in the Mediterranean. Furthermore, in 2015 it received the DEVU, Declaration of Outstanding Universal Value, which makes it a singular and certainly interesting case to investigate, also with respect to the critical territorial context. It attracts a large number of visitors, between 600,000 and 700,000 per year, in fact it is planned to expand and improve the visiting areas in the archaeological park, (Honey M., Luna-Kelser J., 2012).

The table 1 shows the amounts obtained from ticket sales (year 2022).

The number of free tickets is the result of choices aimed at developing inclusion policies for particular categories of users. The Archaeological and Landscape Park of the Temples Valley was established with the regional law n. 20 of November 3, 2000 and its main purpose is the protection and enhancement of archaeological, historical, landscape and environmental heritage. Furthermore, various activities are carried out such as the conservation, the studies and the research of archaeological, landscape and environmental assets for scientific and cultural purposes involving people in the knowledge of the archeology and history of their local context.

Tab. 1 – Shows the amounts obtained from ticket sales – Year 2022

Year 2022	Ticket revenue	Paying tickets	Free tickets	Total tickets
January	€ 64.248,90	9.027	2.347	11.374
February	€ 72.543,66	10.296	2.943 13.239	13.239
March	€ 140.995,43 €	19.552	6.723 26.275	26.275
April	€ 373.114,65	51.662	24.596	76.258
May	€ 451.309,20	61.674	29.331	91.005
June	€ 452.069,20	62.088	16.085	78.173
July	€ 483.297,25	69.406	32.772	102.178
August	€ 799.816,55	115.415	50.848	166.263
September	€ 672.339,97	93.450	19.221	112.671
October	€ 472.399,67	65.066	19.026	84.092
November	€ 131.232,14	18.273	9.381	27.654
December	€ 99.797,67	13.949	6.803	20.752
TOTALE	€ 4.213.164,29	589.858	220.076	809.934

Source: elaboration on data taken from the 2023 Budget documents

The park, covering approximately 1300 hectares, represents a monumental and landscape heritage that was declared a “World Heritage Site” by UNESCO in 1997, as it is one of the largest and most prestigious archaeological sites in the Mediterranean. Projects are leading to a greater knowledge of the park in its archaeological and historical areas, developing initiatives to promote participation and inclusion (Honey M., Luna-Kelser J., 2012, p. 17).

Heritage conservation

The conservation and the protection of the park are the main activities. The Archaeological Park carries out a continuous valorization of the archaeological, landscape and environmental resources of the Valley. In the Valley of the Temples, there is one of the largest archaeological sites in the Mediterranean, to which the remains of the ancient city of Akragas belong. Conservation and research of archaeological assets for scientific and cultural purposes represents the prerequisite for guaranteeing current and future generations the enjoyment of the extraordinary monumental and landscape heritage. The Archaeological Park also plays a role in the conservation of the biodiversity of its territory. For example, the “Demetra Project” provides interventions and actions for the protection and conservation of the environmental and landscape context and offers opportunities for scientific, informative and educational valorization. The UNESCO Management Plan considers the site not only a place of conservation of historical culture but also an active place of culture production to contribute to the development of the local economic system.

Cultural knowledge and skills

This aspect is developed by the park, which represents a place where the efforts of scholars, professionals and cultural heritage technicians are concentrated. Sharing of objectives and methodologies strengthens archaeological research and develops specific skills in this field. There is a large group of professionals and technicians who offer their contribution. Various Italian universities collaborated in carrying out research projects (including Bologna, Padua, Palermo, Messina, Naples, Enna), with the aim of setting up the study and valorization of the pictorial heritage and archaeological sites. As part of these projects, numerous curricular internships have been activated with the aim of supporting and promoting the training of young researchers. There are various training initiatives to learn construction site activities including the Field School, called "Hellenistic painting from Macedonia to Sicily: the case of Agrigento" in 2018 and the Field School, called "The forms of living in the Mediterranean: the case of Agrigento" in 2019, where the techniques for the recovery of paintings and buildings were examined.

Memory /identity

The park is a place full of significant discoveries, which have substantially enriched the knowledge of the historical identity of the place. This function of transmitting memory is connected to research and use with the aim of strengthening the processes of sharing heritage with the community. The Park's ability to develop accessibility constitutes not only a form of inclusive hospitality but also a way to disseminate and educate about heritage value. The Park's mission is to enhance and learn about the heritage by bringing the community closer. For example, in 2020 the Archaeological Park promoted various initiatives as part of the 2020 European Heritage Days dedicated to the theme of cultural knowledge. The objective is to highlight the benefits that derive from cultural experience and the transmission of historical memory to the knowledge of society. Therefore, the park promotes the educational purpose and the key role of the historical-artistic heritage as a vehicle for knowledge of the past and influence on future generations.

New audiences/inclusion

Inclusion represents the most developed area of cultural sustainability. The park responds to "a widespread desire for cultural growth", representing the main cultural institution in the Agrigento area which carries out a significant inclusive and participatory action. There are various cultural initiatives carried out including the Archeo Dies, in which the park presents schools with an educational project divided into multidisciplinary courses. Furthermore, update

courses are organized for teachers, workshops aimed at students and educational activities. For example, younger students are involved in archaeological excavations to work on reconstructing the past. As part of the “Ars e techne project”, practical workshops are organized for painting, architecture, numismatics and mosaic. In the park there is the “Collige et serva” itinerary which develops thematic routes for community. The Nea Akragas project represents a great training and learning opportunity for students and teachers. These are many cultural and educative projects as a part of the broader training activity that has been carried out assiduously in recent years.

Cultural diversity/intercultural dialogue

The park tries to create, through the visit, a direct relationship between the visitor and the archaeological heritage. This moment becomes a cultural exchange and a transmitting information way. The visit purpose is therefore to offer a knowledge touristic experience. Exchange and inclusion are also facilitated by the possibility of learning information in Italian, English, French and Braille. The Facebook page also provides news on the park life and constitutes a virtual place to strengthen contact and interaction with the public. In order to encourage scientific debate and intercultural exchange, the park is the publisher of various scientific publications. Furthermore, it has participated in important international conferences and was the venue in 2017 for the prestigious Late Roman Coarse Ware Conference. Sharing projects, through scientific partnerships and cultural exchange, is fundamental for the development of the park's cultural sustainability. The objectives include the commitment to training students and young researchers through thematic workshops and field schools, study seminars and field activities (Caminnecki V., Lepore G., I Colori di Agrigentum, 2019). An example of cultural exchange is the exhibition organized in recent years in the Pietro Griffo Archaeological Museum, acquired within the Archaeological Park of the Temples Valley site. It represents an opportunity to disseminate, encouraging cultural exchange and fruition by the community.

Creativity/innovation

The creativity and innovation are areas principally developed. From this perspective, specific skills are necessary to develop and apply new technologies and digital tools. Among the technologies used, there is the “laser scanner”, to precisely “photograph” the structures and carry out a detailed analysis of the individual walls. Furthermore, ground penetrating radar surveys to identify any buried structures are increasingly used. The area of innovation and creativity also includes the adoption of reporting tools to define careful plan-

ning, to reliably and effectively evaluate results and performance, and measure the sustainability of strategic choices and actions implemented. In this sense, as emerges from the interviews, the park does not adopt systematically the socio-environmental report. This represents a critical aspect for defining and framing the park sustainable management. Apart from the one isolated experience of the Sustainability Report produced in 2017, from that date onwards, despite the growing importance of sustainability, this document has not been produced. It is also necessary to develop a management document for programming by objectives that allows the park to orient and guide its activity to evaluate effectively the performances achieved. The Responsible underlines, in this regard, that it is necessary to structure the social report by defining the strategic and operational objectives according to “a precise management model repeatable over time and not linked to extemporaneousness”, which “can become a real guide for the management of the park”. In this sense, the Archaeological Park Council in 2023 is developing a strategic multi-year planning document. The document contains guidelines that provide strategic and operational objectives such as the revision of the plan and organization, the improvement of the quality of reception and the enhancement of museum itineraries. The park is developing a strengthening of strategic-management planning tools to improve the management of site use and access.

Artistic vitality

The park develops artistic vitality through the involvement of the community in various initiatives and in constant communication activities. The use of the Facebook page allows a direct update of news and of new investigations outcome carried out at the archaeological site. The experience offered focuses on heritage education and the transfer of knowledge to encourage the growth of personality, and the training of citizens active in the protection of historical heritage. An example of artistic vitality is the Archeo Ciak competition aimed at schools, which involves the creation of films on the theme of archeology and offers prizes for the winners. The sensitivity and support of teachers and students are evidence of a need present in the area. This makes the site even more responsible in its commitment to carrying out qualified educational activities and cultural enhancement initiatives. The touristic and territorial expansion promoted by the park focuses on the redevelopment interventions of some places that fall within the management of the archaeological park, including the Pietro Griffò Archaeological Museum, the archaeological area of Licata and Eraclea Minoa, Mount Adranone, Mount Kronio a Sciacca, the Palazzo Panitteri Museum.

10.4. Discussion: the impact of cultural sustainability on social inclusion

The case examined shows different areas that come from the archaeological park in order to develop and promote culture and inclusion in the area. Finding has implications for the possibilities of improving social inclusion and limiting the lack of interest and incentives for learning (Casey, 2005). From the survey and the interviews, emerges a strong interest, especially among young people, students and teachers, in participating in the cultural life of the archaeological park. Some actions, to strengthen the inclusive activities that the park is developing are linked to the expansion of the park library and the improvement of the visit routes. Park management encourages several areas of cultural sustainability that support social inclusion, such as: scientific and academic research to create opportunities and growth for young people; international academic and scientific exchange programs to create a bridge between Agrigento and the rest of the world; local initiatives to involve young people in the park's cultural activities. The aim is to accompany the students on an archaeological and technological journey that transfers the importance of framing the monuments in the perspective of the historical and territorial context. The educational courses launched for schools is a fundamental aspect for expanding fruition and bringing the community and the territory closer to cultural heritage. Through communication strategy and teaching methodology, the park offers training activities and experiences that in the medium-long term will be able to develop a better knowledge and propensity to study historical and cultural heritage monuments. Heritage pedagogy is an important element for increasing fruition and bringing the community closer to the perception and knowledge of a historical heritage. The creation of multidisciplinary paths, stimulating the involvement of schools, families and young people, leads to activation of social inclusion paths.

10.5. Conclusions

The analysis framework adopted connects cultural sustainability (Stylianou-Lambert et al., 2014) to social inclusion (Sandell, 1998), trying to identify, for each dimension, its contribution to support cultural and social inclusion. Starting from literature that examine cultural sustainability accounting and management (Stylianou et al., 2014; Loach et al., 2017), the research question was: “What is the contribution of cultural sustainability accounting and management in archaeological parks to support social inclusion?” To this purpose, the study examined the different dimensions that constitute cultural sustainability (Stylianou-Lam-

bert et al., 2014), highlighting that the most developed areas that influence social inclusion are Audiences/inclusion, Cultural diversity/intercultural dialogue and Artistic vitality. From accounting and reports analysis, it emerges that Heritage conservation, Cultural knowledge and skills, Memory/identity represent traditional activities that have permanently maintained over time, absorbing the majority of financial resources. The main cultural initiatives that play an essential role in social inclusion and regeneration are mainly aimed at stimulating scientific exchange programs, heritage pedagogy and local initiatives to involve young people in the park's cultural events creating cultural synergies and learning paths.

Findings highlight the role of some key dimensions of cultural sustainability which, identified within the archaeological park, can influence the management decisions on cultural tourism and artistic revitalization (Lew, 2020). Cultural education and inclusion are the key to the social and cultural development of the territory (Nussbaum, 2012; Kinsley, 2016; Solima et al., 2021; Colacino and Mineo, 2023). These reflections highlight the need to involve local young people in social activities that stimulate their interest in appreciating cultural heritage of the Temples Valley, activating a virtuous circle that can counteract the phenomena of exclusion and discrimination (Sandell, 1998; Fehér et al., 2023). The theoretical implications of the study are linked to its contribution to the debate on cultural sustainability accounting and management and social inclusion in the archaeological tourism sector, strengthening the literature on conceptual models that integrate these topics. The study proposes an original integration of the two areas (cultural sustainability and social inclusion) through theoretical frameworks proposed in the literature (Stylianou-Lambert et al., 2014; Sandell, 1998), evaluating their impact on institutional and managerial context. The practical implications of the study lie in providing a managerial tool to guide the museum or archaeological parks in setting up and supporting different dimensions of cultural sustainability that are linked to social inclusion. Although the case study results of are not generalizable, the conceptual framework proposed is adaptable to different contexts because it provides a tool to orient and redesign adequate cultural policies that influence the management of cultural sustainability and the promotion of inclusive paths. The framework can guide managers and professionals who wish to activate cultural sustainability approach within cultural and archaeological institutions. The study represents a first research step to evaluate practices and critical issues of cultural sustainability accounting and management with respect to social inclusion. The contribution has some limitations as this analysis will have to be integrated with an evaluation of the governance system and museum networks that influence cultural sustainability.

References

- Brown, K. (2019). Museums and local development: An introduction to museums, sustainability and well-being. *Museum International*, 71(3-4), 1-13.
- Casey, P. H., Szeto, K. L., Robbins, J. M., Stuff, J. E., Connell, C., Gossett J. M., & Simpson, P. M. (2005). Child health-related quality of life and household food security. *Arch Pediatr Adolesc Med.*, 159(1): 51-6. doi: 10.1001/archpedi.159.1.51. PMID: 15630058.
- Cerquetti, M., & Montella, M. M. (2021). Meeting Sustainable Development Goals (SDGs) in Museum Evaluation Systems. The Case of the Italian National Museum System (NMS). *Sinergie Italian Journal of Management*, 39 (open in a new window), 1(open in a new window), 125-147.
- Colacino, M., & Mineo, R. (2023). *Museum evaluation as a practice of education to complexity and social inclusion*. Paper presented at the conference Applying Education in a Complex World held in Toronto on April 26-28, 2023.
- Coleman, L. E. S. (2015). Socially Inclusive Museum: A Typology Re-imagined. *International Journal of the Inclusive Museum*.
- Dalglis S. L., Khalid, H., & McMahan, S. A. (2020). Document analysis in health policy research: the READ approach. *Health Policy and Planning*, 35(10), 1424-1431.
- Ernst, D., Esche, C., & Erbslöh, U. (2016). The art museum as lab to re-calibrate values towards sustainable development. *J. Clean. Prod.*, 135, 1446-1460.
- Errichiello, L., & Micera, R. (2018). Leveraging Smart Open Innovation for Achieving Cultural Sustainability: Learning from a New City Museum Project. *Sustainability*, 10, 1964.
- Fehér, Z., Kay Smith, M., & Ásványi, K. (2023). Cultural Sustainability and Social Inclusion: A Case Study of Contemporary Art Museums in Hungary. *Museum International*, 75(1-4), 164-177.
- González-Herrera, A. I., Díaz-Herrera, A. B., Hernández-Dionis, P., & Pérez-Jorge, D. (2023). Educational and accessible museums and cultural spaces. *Humanities and Social Sciences Communications*, 10 (67).
- Honey, M., Luna-Kelser, J. (2020). Agrigento: 2020 Vision Implementing a Sustainable Tourism Action Plan Prepared for: Fondazione AGireinsieme.
- Kinsley, R. P. (2016). Inclusion in museums: a matter of social justice. *Museum Management and Curatorship*, 31(5), 474-490.
- Lew, A. A. (2020). The global consciousness path to sustainable tourism: a perspective paper. *Tourism Review*, 75(1), 69-75.
- Loach, K., & Rowley, J. (2021). Cultural sustainability: a perspective from independent libraries in the United Kingdom and the United States. *J. Librariansh. Inf. Sci.*, 54, 80-94.
- Magliacani, M. (2023). How the sustainable development goals challenge public management. Action research on the cultural heritage of an Italian smart city. *Journal of Management and Governance*, 27, 987-1015.

- Modi, K., Kasana, S., Azam, A., & Madhavan, L. (2021). Education, poverty and social exclusion: assessment of youth leaving care, *SN Soc Sci*, 1(82), 1-19.
- Nussbaum, M. (2012). *Creare capacità. Liberarsi dalla dittatura del Pil*. il Mulino.
- Nuzzaci, A., Minello, R., Di Genova, N., & Madia, S. (2020). Povertà educativa in contesto italiano tra istruzione e disuguaglianze. Quali effetti della pandemia? *Lifelong Lifewide Learning*, 17, 36, 76-92.
- Pencarelli, T., Cerquetti, M., & Splendiani, S. (2016). The sustainable management of museums: an Italian perspective. *Tourism Hospitality Management*, 22, 29-46.
- Pop, I. L., Borza, A., Buiga, A., Ighian, D., & Toader, R. (2019). Achieving Cultural Sustainability in Museums: A Step Toward Sustainable Development. *Sustainability*, 11, 970.
- Pop, I. L., & Borza, A. (2016). Factors influencing museum sustainability and indicators for museum sustainability measurement. *Sustainability*, 8(1), 101.
- Sabatini, F. (2019). Culture as fourth pillar of sustainable development: Perspectives for integration, paradigms of action. *European Journal of Sustainable Development*, 8(3), 31-31.
- Sandell, R. (1998). Museums as Agents of Social Inclusion. *Museum Management and Curatorship*, 17(4), 401-418.
- Soini, K., & Birkeland, I. (2014). Exploring the scientific discourse on cultural sustainability. *Geoforum*, 2014, 51, 213-223.
- Soini, K., & Dessein J. (2016). Culture-sustainability relation: Towards a conceptual framework. *Sustainability*, 8, 167.
- Solima, L., Tani, M., & Sasso, P. (2021). Social innovation and accessibility in museum: the case of “SoStare al MANN” social inclusion project. *Il capitale culturale. Studies on the Value of Cultural Heritage*, (23), 23-56.
- Springinzeisz, K. (2022). Social inclusion in museum education: a literature Review. *Museologica Brunensia*, 11(2).
- Stylianou-Lambert, T., Boukas, N., & Christodoulou-Yerali, M. (2014). Museums and cultural sustainability: stakeholders, forces, and cultural policies. *International Journal of Cultural Policy*, 20(5), 566-587.
- Sutter, G. C., Sperlich, T., Worts, D., Rivard, R., & Teather, L. (2016). Fostering cultures of sustainability through community-engaged museums: The history and re-emergence of ecomuseums in Canada and the USA. *Sustainability*, 8, 1310.
- Throsby, D. (2016). Tourism, heritage and cultural sustainability: Three ‘golden rules’. In *Cultural tourism and sustainable local development* (pp. 31-48). Routledge.
- Villeneuve, P. (2013). Building museum sustainability through visitor-centered exhibition practices. *The International Journal of the Inclusive Museum*, 5(4), 37.
- Yin, R. K. (2009). Case study research: Design and methods. Thousand Oaks, CA: Sage. *The Canadian Journal of Action Research*, 14(1), 69-71.

- Zakaria, N. N. (2020). Barriers to social inclusion with the Egyptian museums; new approach towards disability. *Curator: The Museum Journal*, 63(1), 115-130.
- Zheng, X., Wang, R., Hoekstra, A. Y., Krol, M. S., Zhang, Y., Guo, K., ... & Wang, C. (2021). Consideration of culture is vital if we are to achieve the Sustainable Development Goals. *One Earth*, 4(2), 307-319.

Il volume analizza il tema della creazione di valore nel settore turistico, con particolare attenzione al nesso tra performance aziendali e sostenibilità.

Articolato in due parti suddivise in sezioni, raccoglie venti contributi di oltre quaranta studiosi che integrano approcci teorici, evidenze empiriche e casi applicativi.

La prima parte esplora i modelli di business delle imprese turistiche, la digitalizzazione, l'accesso al credito, la governance e le modalità innovative di offerta che interessano varie realtà, dal sistema dei parchi archeologici agli stabilimenti balneari.

La seconda parte approfondisce invece le performance ambientali, sociali e di governance, soffermandosi su temi emergenti quali *cultural sustainability*, *reporting* sugli Sdgs, biodiversità e ruolo delle Dmo.

Il volume si rivolge a docenti, ricercatori, operatori e decisori pubblici, offrendo strumenti interpretativi e applicativi per comprendere e guidare l'evoluzione dell'impresa turistica, puntando al contempo a stimolare un dibattito scientifico articolato e costruttivo.

L'opera è esito del Gruppo di Studio Sidrea "Aziende e network turistici" (Sidrea-Ant) che promuove la ricerca economico-aziendale nel turismo.

Marcantonio Ruisi è professore ordinario di Economia aziendale nell'Università di Palermo, ove è direttore del Dipartimento di Scienze Economiche, Aziendali e Statistiche. È membro del Consiglio Direttivo Sidrea e Garante della Sistur (Società Italiana di Scienze del Turismo). Coordina la Scuola di metodologia della ricerca della Sidrea e il Gruppo di Studio Sidrea-Ant. È autore di numerose pubblicazioni e curatore di una collana di volumi accreditata Aidea.

Guido Migliaccio è professore associato di Economia aziendale nell'Università del Sannio. Nel 2021 ha conseguito l'Abilitazione Scientifica Nazionale a Professore Ordinario. Phd in "Economia e direzione delle aziende pubbliche" (2007) e in "Marketing e Comunicazione" (2010). È coordinatore del Gruppo di Studio Sidrea-Ant e socio Sistur. È autore di numerose pubblicazioni.