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#### **Article**

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# Sustainable Tourism, between social Responsibility and non-financial Reporting

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According to the objectives which have been set on a local level and to the European Council's recommendations in 2008, "The National strategy for sustainable development" was approved in Romania and it has its effect until 2030. In 2013, the goal was to "Incorporate the organic principles and practices of the sustainable development with all the Romanian programs and governmental policies which state that Romania is a full member of the European Union".

Given all this, the implementation of the specific organic principles and practices seems to be late. Sometimes, in the tourism area, the sustainable methods of development are in strong connection with those non-sustainable – this may include even the local community alienation from time to time. In what concerns the sustainable tourism, the most interesting one of this category is the ecotourism. To support this statement, in 2009, the Romanian acting Tourism Ministry adopted "The National strategy of ecotourism development in Romania", which has been brought up to date in 2015.

Recently, the Romanian government has lunched for debate in the second part of 2016 the act called "Competitive Romania: a project for a sustainable economic growth". To the other 16 priority area tourism has been added so that the most important aspects were stated by establishing five strategic objectives for 2020 and ways to fulfill those objectives by that time. The most important tourism areas according to the Economy, Trading and Business Relationship Ministry and The National Authority for Tourism are the following: rural tourism, nature and adventure tourism, cultural tourism, wellness tourism, city break tourism, littoral tourism and business tourism.

The scientific research should validate the choices made or otherwise it should establish new priorities, objectives and ways to fulfill those objectives. The different criteria allow us to identity a lot of niche types of tourism. Most of those are the study subject for the scientific papers published in the current issue of the "Amfiteatru Economic" journal.

Given any kind of tourism, the companies are facing a great challenge: having a responsible behavior regarding the community. The gather and the analysis of the small and medium firms' representatives' opinions from eight countries which are part of the European Union is the theme of the scientific research called: *Corporate social responsibility – a European approach through the tourism SME's perspectives*. Practically, the social responsibility, such as the ethical behavior and sustainable development are part of the responsible tourism (for this, more details are provided by the articled called *Aspects regarding the responsible tourism – a quantitative approach*).

"Living Human Treasures" is a program supported by the United Nations Educational, Scientific and Cultural Organization (UNESCO), this title is assigned to those who carry, preserve, create and performin a capable manner and also may pass to the next generation their knowledge in traditional culture – in Romania, between 2010 and 2015, 45 such people. Thus, *Quo vadis "Living Human Treasures"*? Those who have this title and their performances can be assimilated to the touristic heritage and can be viewed as touristic attractions themselves. In this way they transform their local communities in authentic touristic centers of interest.

Enshrined in the category of heritage tourism are falling the mineral and thermal waters, mofettes, salt mines, mud and climate, all constituting themselves into a valuable portfolio of tourist offer spas for recovery and regaining ability to work, and to improve degenerative diseases specific to elderly population. This is detail in the article *Romanian wellness tourism – a potential solution with positive implications for the effects of the aging population in the European Union*.

In the territorial structure, the touristic activities analysis from the North-Eastern region of Romania, with its fundament on a system of indicators of tourism movement established by the National Institute of Statistics between 1990 and 2014, is the object of the paper *Statistical confrontation of the evolution of tourism in the North East region in comparison with the other regions of Romania*. The comparative research shows that there are lower values of those indicators for the North-East region and high values for the Central and South-East regions.

On a county level, between 2008 and 2014, an analysis was made. The article A quantitative approach regarding the evolution of the romanian tourism firms, during and after the global financial crisis follows the changes in the main characteristics of the holes and restaurants field (the number of companies and employees, the annual revenue and the number of new established firms). This shows that there are a lot of fundamental differences between each county. Even if it is still the most important place, Bucharest is losing its popularity. A county less fortunate with natural wonders is Olt, but the morphology of this place is a good start for cycling as a form of tourism – the main conclusion of the thesis Cycle tourism in Olt county, Romania. (Re)discovering the potential of history and geography for tourism. For this cycling tracks were built and while doing this there was taking into consideration the placement of the historical-geographical sites of touristic interest. Also, the author noticed that there is a lack of infrastructure and promotion of those are and a small number of hostels or hotels along the way.

From the consumers point of view there can be an interest over *The influence of new technologies on tourism consumption behavior of the millennials* – the younger people with ages between 18 and 30 years old which will be the most dynamic component of the touristic market in the next 10 years. For this, a research was conducted over the electronic equipment, the applications and the sources used by the young population in the process of planning, booking and spending their trips.

Almost for the same group of people regarding their age a study was conducted to investigate *Perceptions of the Slow Food cultural trend among the youth*. Given the inclination for fast food, even if this gives a shallow nutritional balance, the results have shown that there is a lack in the knowledge of the Slow Food phenomenon. For this, the article *The exploitation of the traditional component in restructuring modern food offer in Romania* has the main purpose of identifying some traditional food related habits and patterns and analyzing the ways of using this in reshaping the supply and the consumption of food. Also, for the Italian case, the fact that the local places are enlightened with their food customs makes to be possible to have *The food and wine tourism: a resource for a new local development model*. Also in the paper *Considerations on gastronomic tourism as a component of sustainable local development* emphasis the interaction as a sustainable dialogue for the development of the tourism to be made between the foreign developers and the local population.

Due to rising pressure to give attention to the environment problems, the companies managing the hotels have adopted as an answer some strategies of green marketing. Determinant factors of green marketing adoption in the hospitality sector, with an internal nature, focus on: the pro-environment behavior of the personnel, the green methods already known and the degree in which the process of change is well prepared. In the same way there can be described the complex relationships between The environment, tourist transport and the sustainable development of tourism. In this way, if the promotion of

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the national and natural parks and of other categories of protected areas has a positive impact over the growth in the number of visitors, then the road and air transportation has a powerful negative impact on the environment.

A look at Hofstede's cultural dimensions in two service sectors from Romania, in particular of the hotelier industry and consulting services is shown in a distinct study. People can adapt both organizational and cultural rules, but they make the cultural rules more important. As an expression of national culture, some conclusion for another paper describe, The profile of Romanian urban inns has the necessary potential for supporting the authenticity of the hospitality industry of Romania. The solution will to modify the laws so that the touristic inn will be seen as an independent entity with hotelier activity.

Some considerations regarding motivations and overall perceptions on film festivals, in particular over the Transilvania International Film Festival (TIFF) make the object of a specific paper. The festivals, just like other events make places to be more attractive to people, considering both the cultural and the relaxation sides, also the touristic aspect. Another event category is described by the athletic mega-events such as the Olympic Games and the World Championships which impact makes the focus of the following article The economic effects of the mega sport events on tourism in the BRICS countries case.

The branding of the place has an important place in the process of decision making for the intervention in the establishments of a new space or as an economic revitalization instrument and territorial development. *Place branding – geographical approach. Case study: Waterloo* is the title of a study which focuses on tourism from a geographical perspective.

For the case of niche tourism there are some aspects that are followed: (Non)financial reporting (a) symmetries in the case of amusement parks in Europe. The conclusion is that the financial reports and most of all the nonfinancial ones have some obvious differences (asymmetry). The clients number and satisfaction are the only two nonfinancial indicators from a series of 46 selected indicators which are unitary reported by all the 5 companies which had been investigated (these companies have the first 20 European amusement parks).

Looking back, the niche in the tourism shown in the summary of those studies are: ethno cultural tourism, wellness tourism, cycling as an example of tourism, gastronomic tourism, wine tourism, ecotourism in the national and natural parks, the tourism related to the festivals, athletic tourism, memorial tourism, amusement park tourism. Following the restrictions of long term preservation of the resources (the wellness related resources and ethnographical ones) and of the organic integration in the community lives, of the responsible management of the most diverse implications and consequences, all of the above may be a part of the sustainable tourism. From the point of the structural aspects which have been approached, the most important ones are: the social responsibility of the small and medium firms from Europe and the responsible tourism, the statistics of the touristic movement in the Romanian regions of development, the features of the hotelier companies and restaurants in Romania, the food consumption and touristic behavior of a specific category of young people, the capitalization of traditions in reshaping the food consumption and supply, the ecofriendly hotels, the relationship between tourism and the environment, the cultural dimensions of the employees behavior, the local branding, the financial and nonfinancial reporting. The necessity of a treaty of economy and management of touristic activities is obvious.

> Nicolae Lupu, Associate Editor