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#### Article

## Residents' attitudes towards different tourist offers: Maldonado-Punta del Este conurbation (Uruguay)

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### Residents' attitudes towards different tourist offers: Maldonado-Punta del Este conurbation (Uruguay)

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**Abstract.** The study of residents' attitudes is fundamental for tourist destinations managers. Residents form their attitude towards tourism through a cost-benefit analysis based on their perception of tourism impacts. The objective of this paper is to analyse the relationship between the perception of the different types of impacts, the general attitude toward tourism and various types of tourism offer: sport tourism, maritime tourism, nature tourism and sun and beach tourism. The analysis of the data was performed using Partial Least Squares on a sample of 420 residents of the Maldonado-Punta del Este conurbation, interviewed in 2016. The strongest causal relationship is between general attitude and acceptance of sun and beach tourism, the traditional offer in the region. The main conclusion is that a more favourable attitude to tourism does not imply greater support for any type of tourism. It is not possible to generalize the support to tourism to any tourism project, and tourist destinations managers must take it into account.

Keywords. Attitudes, residents, PLS, Punta del Este.

JEL codes: C88, L83, Z32

DOI. https://10.17979/ejge.2019.8.1.4580

#### 1. Introduction

Several studies on the residents' attitudes towards tourism have been undertaken since the end of the 70s (Almeida, Balbuena & Cortés, 2015; Sharpley, 2014). At first researchers focused their investigations on measuring attitudes and their relationship with the impacts perceived (Besculides, Lee & McCormick, 2002; Gursoy, Jurowski & Uysal, 2002; Jurowski, Uysal & Williams, 1997; Lindberg & Johnson, 1997; Mason & Cheyne, 2000; Teye, Sirakaya & Sönmez, 2002). These investigations grouped the impacts, benefits and costs into three or four categories within the economic, social, cultural and environmental framework (Andereck, Valentine, Knopf & Vogt, 2005; Ayres, 2000; Gursoy & Rutherford, 2004; Gursoyet al., 2002; Özel & Kozak, 2017).

On the other hand, different types of tourism affect the residents' attitudes (Murphy, 1985; Williams & Lawson, 2001) when it involves different impacts on the local environment and interactions between tourists and residents. However, the vast majority of studies on residents' attitudes analyse the tourism sector as a whole. Only a few cases have focused on a particular type of tourism or activity. The only exceptions are resorts (Hernandez, Cohen & Garcia, 1996), national parks (Hammitt, Bixler & Noe, 1996; Holladay & Ormsby, 2011; Jurowski, Uysal, Williams &Noe, 1995; Sekhar, 2003; Walpole & Goodwin, 2001), dark tourism (Chen, Wang & Xu, 2017), hunting (Mackay & Campbell, 2004) and casinos (Coulter, Hermans & Parker, 2013; Kang, Lee, Yoon& Long, 2008; Lee, Kang & Reisinger, 2010; Lockyer, 2012; McCartney & In, 2016; Nichols, Giacopassi & Stitt, 2002; Stitt, Giacopassi & Nichols, 2003; Sutton & Griffiths, 2008; Vong, 2009).

The objective of this investigation is to determine how the residents' perceptions and attitudes affect the level of acceptance of different types of tourism offer (Lai & Hitchcock, 2017; McCartney & In, 2016; Nunkoo & Gursoy, 2017) in the case of Maldonado-Punta del Este conurbation. Punta del Este forms part of the Department of Maldonado and is the main sun and beach tourism destination in the Oriental Republic of Uruguay. There are 9,200 inhabitants in the city centre of Punta del Este, but there are more than 100,000 residents in the Maldonado-Punta del Este conurbation. Punta del Este conurbation. Punta del Este receives more than 689,000 tourists annually during the high season from December to February (Ministerio de Turismo, 2017).

The different types of tourism offers analysed are sports tourism, maritime tourism (sailing and cruises), nature tourism and sun and beach tourism. The analysis of the data has been carried out through the Partial Least Squares (PLS) regression, specifically the statistical software SmartPLS 2.0 (Ringle, Wende & Will, 2005). The objective of this investigation study is to analyse whether there is a relationship between the residents' attitudes towards tourism in general and the degree of acceptance of different types of tourism offer.

This article has four sections. The first section being the literature review, the second section showing the methodology used the third being the analysis of the results and the fourth section gathers the conclusions. The bibliographic references can be found at the end.

#### 2. Literature review

Investigations carried out on residents' attitudes towards tourism have grouped the impacts perceived into three or four categories within the economic, social, cultural and environmental framework (Andereck *et al.*, 2005; Ayres, 2000; Gursoy & Rutherford, 2004; Gursoy *et al.*, 2002; Özel & Kozak, 2017). The economic benefits stand out the most amongst, the four types of benefits analyzed in the literature review (Besculides *et al.*, 2002; Bruner, 1996; Gursoy *et al.*, 2002; Jurowski *et al.*, 1997; Madrigal, 1993; Milman & Pizam, 1988; Ramón, Álvarez & Sánchez, 2018; Teye *et al.*, 2002); mainly the creation of job opportunities (Besculides *et al.*, 2002; Bruner, 1996; Gursoy *et al.*, 2002; Teye *et al.*, 2002). However, the other benefits must

not be disregarded, which leads to the proposed hypothesis 1:

**Hypothesis 1**: The perception of the benefits generated by tourism has a positive effect on the general attitude towards tourism.

**Hypothesis 1.1**: The perception of the economic benefits generated by tourism has a positive effect on the general attitude towards tourism.

**Hypothesis 1.2**: The perception of the social benefits generated by tourism has a positive effect on the general attitude towards tourism.

**Hypothesis 1.3**: The perception of the cultural benefits generated cultural by tourism has a positive effect on the general attitude towards tourism.

**Hypothesis 1.4**: The perception of the environmental benefits generated by tourism has a positive effect on the general attitude towards tourism.

As a counterpart of the benefits, the perceived costs have a significant and negative effect on attitudes towards tourism (Jurowski *et al.*, 1997; Milman & Pizam, 1988; Prentice, 1993; Ramón et al., 2018). The perception of the costs along with the perception of benefits allows residents to carry out an overall assessment of tourism, which in turn determines their attitude towards the sector. Based on the existing literature review (Bujosa & Rosselló, 2007; Jurowski *et al.*, 1997; King, Pizam & Milman, 1993; Long *et al.*, 1990; Milman & Pizam, 1988; Prentice, 1993), the perception of the existence of costs derived from tourism leads to a less favourable assessment and a more negative attitude towards tourism. The following hypothesis 2 is proposed:

**Hypothesis 2**: The perception of the costs generated by tourism has a negative effect on the general attitude towards tourism.

**Hypothesis 2.1**: The perception of the economic costs generated by tourism has a negative effect on the general attitude towards tourism.

**Hypothesis 2.2**: The perception of the social costs generated by tourism has a negative effect on the general attitude towards tourism.

**Hypothesis 2.3**: The perception of cultural costs generated by tourism has a negative effect on the general attitude towards tourism.

**Hypothesis 2.4**: The perception of environmental costs generated by tourism has a negative effect on the general attitude towards tourism.

The differences in the behaviour of tourists at the destination, when studying the different types of tourism, must be taken into account as it is the element which has the most significant effect on residents' attitudes. A tourist who shows respect and interest in the local culture and society is seen differently from a tourist seeking only freedom at low prices. Plog (1974) establishes typologies as to the reason why tourists choose their destination: *Allocentrics* (tourists who search for unknown places with no tourism development) and *Psychocentrics* 

(tourists who escape from unknown places and visit consolidated destinations). Tourists with cultural and adventurous motivations tend to show greater respect for the residents and take part in more activities during their stay. On the other hand, there are tourists with no interest in the local culture and who want to rest (Gómez, San Martín & Bertiche, 1999). This type of tourist considers that the tourist destination, including residents, should adapt to the tourists and not vice versa.

Some tourists have anti-tourist attitudes(Bruckner & Finkielkraut, 1979; Doran, Larsen & Wolff, 2015; Gration, Raciti & Arcodia, 2011; Gustafson, 2002; Jacobsen, 2000; Yu, Kim, Chen & Schwartz, 2012)and do not want to mix with tourist masses, i.e. they want to live an original experience which is not lived by mass tourism, since tourists are not considered (Hennig, 1997). Anti-tourist attitudes have become a symbol of prestige since this type of tourist does not want to be an ordinary tourist (Bruckner & Finkielkraut, 1979). Their behaviour emphasizes individualism and has elements in common with *allocentric* tourists such as the adventurous spirit and the taste for freedom which travelling independently gives (Plog, 1974, 2002).

The type and intensity of contact between visitors and residents are important variables in determining the residents' attitudes (Pearce, 1996), especially when the resident works in the sector or is economically dependent on tourism (Milman & Pizam, 1988). The interaction between the resident population and visitors is one of the most important factors when determining the perceptions and attitudes of residents (Murphy, 1985), as well as determining the levels of tourist satisfaction through the perception obtained from their destination (Gómez *et al.*, 1999; Nyaupane, Teye & Paris, 2008; Yu & Lee, 2014).

The degree of acceptance of a type of tourism on behalf of the residents depends on the benefits and costs generated and the tourists' attitudes towards the destination they have visited (Milman & Pizam, 1988; Pearce, 1996). It is expected that the residents with a more positive attitude towards tourism have higher levels of acceptance of different types of tourism although these causal relationships may depend on the type of offer analysed. The following hypothesis 3 is proposed:

**Hypothesis 3**: The general attitude towards tourism increases the acceptance of the different tourist offers.

Sports tourism includes multiple types of sports. Golf stands out due to its impact on the environment and the level of expenditure created by tourists who tend to practice this sport.

**Hypothesis 3.1**: The general attitude towards tourism increases the acceptance of sports tourism.

Along with Montevideo, Punta del Este is one of the two ports in Uruguay with an important presence of cruiser liners (Ministerio de Turismo, 2017). It is also a destination of great interest for nautical tourism due to its international relevance and its geographical location. Both types of offers make Punta del Este a destination with great potential for tourist activities linked to the sea and can be included within the denomination of maritime tourism.

Hypothesis 3.2: The general attitude towards tourism increases the acceptance of maritime

tourism.

Rural tourism and nature-based tourism base their offer on the natural environment and activities involving physical exercise in natural surroundings.

**Hypothesis 3.3**: The general attitude towards tourism increases the acceptance of nature tourism.

Sun and beach tourism is the main offer in Punta del Este, attracting a high volume of tourists who stay in hotels and rented houses.

**Hypothesis 3.4**: The general attitude towards tourism increases the acceptance of sun and beach tourism.

The causal model proposed on the basis of the hypotheses proposed is shown in Figure 1. They will be subject to analysis for the case of Punta del Este.

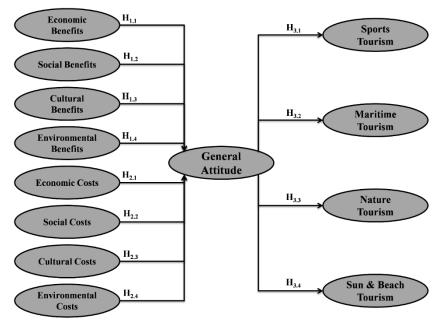


Figure 1. Proposed structural model.

Source: own elaboration.

#### 3. Methodology

The data, which was obtained between February and September 2016, is made up of a sample of 420 residents from Maldonado-Punta del Este conurbation. To achieve the highest level of representativeness of the sample and to solve potential bias in the composition of the sample, the demographic parameters of the collated questionnaires were checked. The questionnaire used contained items with Likert scales for responses and a set of socio-demographic questions (Table 1). The maximum margin of error allowed was 4.88% given a level of confidence of 95%. In the case of the constructs measuring residents' perceptions and attitudes, the causal analysis used a set of items whose possibility of response consisted of a five-point Likert scale; 1 being "Totally disagree", 3 "Irrelevant" and 5 "Strongly agree". For the constructs measuring the

degree of acceptance of the tourist offers, the Likert scale ranged from 1 "Unacceptable" to 5 "Totally acceptable".

Based on Table 1, a slightly larger presence of men (55%) than women (45%) can be seen in the sample; however, it is a very common difference in this type of field work. The most representative age range is between 25 and 54, the vast majority having secondary and university qualifications. The main profile is characterized by working in the tourism sector and being born outside the studied region.

	Frequency	%
Sex:		
Man.	230	54.76
Woman.	190	45.24
Age		
Less than 25.	104	24.76
From 25 to 34.	67	15.95
From 35 to 44.	81	19.29
From 45 to 54.	80	19.05
From 55 to 64.	49	11.67
65 or more.	39	9.29
Level of studies:		
No Studies.	8	1.90
Primary Studies.	39	9.29
Secondary Studies.	177	42.14
University Studies.	196	46.67
Birthplace:		
In the region.	181	43.10
Outside the region.	239	56.90
Works in Tourism:		
Yes.	243	57.86
No.	177	42.14

Table 1. Socio-demographic profile of the samples.

Source: own elaboration.

The research model (Figure 1) has been tested using Partial Least Squares (PLS) technique (Gursoy *et al.*, 2002; Lindberg & Johnson, 1997; Nunkoo & So, 2016; Ramón et al., 2018), a variance-based structural equation modelling (SEM) method. Partial Least Squares (PLS) technique is especially suitable for predictive research and theoretical developments. More precisely, this study uses SmartPLS 2.0 software for the PLS analysis (Ringle *et al.*, 2005). While the results differ little for the alternative weighting schemes, path weighting is the recommended approach and the one used in this study. This weighting scheme provides the highest R<sup>2</sup> value for endogenous latent variables and is generally applicable for all kinds of PLS path model specifications and estimations (Henseler, Ringle & Sinkovics, 2009).

#### 4. Results

Before proceeding to the analysis of the proposed structural model it is necessary to previously analyse the measurement model. Individual reliability is considered adequate when an item has a factor loading that is greater than 0.707 on its respective construct (Carmines & Zeller, 1979). Construct reliability is usually assessed using Cronbach's Alpha (Cronbach, 1970) and composite reliability (Anderson & Gerbing, 1988; Bagozzi & Yi, 1988). It can be observed in Table 2 that values for Cronbach's Alpha and Composite Reliability are acceptable.

	AVE	Composite Reliability	R <sup>2</sup>	Cronbach's Alpha	Communality
Economic Benefits	0.599	0.882	0.000	0.832	0.599
Social Benefits	0.562	0.865	0.000	0.804	0.562
Cultural Benefits	0.738	0.893	0.000	0.828	0.738
Environmental Benefits	0.515	0.809	0.000	0.687	0.515
Economic Costs	0.743	0.850	0.000	0.744	0.743
Social Costs	0.615	0.757	0.000	0.696	0.615
Cultural Costs	0.554	0.832	0.000	0.734	0.554
Environmental Costs	0.596	0.880	0.000	0.835	0.596
General Attitude	0.627	0.871	0.363	0.802	0.627
Sport Tourism	0.767	0.868	0.067	0.699	0.767
Maritime Tourism	0.747	0.856	0.050	0.662	0.747
Nature Tourism	0.828	0.906	0.010	0.800	0.828
Sun and Beach Tourism	0.589	0.811	0.103	0.659	0.589

#### Table 2. Reliability and Convergent Validity

Source: own elaboration.

To assess convergent validity must be examined the Average Variance Extracted (AVE). AVE values should be greater than 0.50 (Baggozi & Yi, 1998) and are greater (Table 2). There are two approaches to assess discriminate validity (Anderson & Gerbing, 1988) in PLS: no item should load more highly on another construct than it does on the construct it intends to measure; the square root of the AVE of each latent variable should be greater than its correlations with any other latent variable in the assessment (Chin, 1998). Table 3 illustrates the final measurement model used.

 Table 3. Loadings of structural models.

	Arithmetic Average	Standard Deviation	Loadings
Economic Benefits:			
Tourism generates many job opportunities for residents.	4.350	0.780	0.776
Tourism generates numerous business opportunities for residents and small businesses.	4.195	0.837	0.838
Tourism generates greater opportunities for investment in the town.	4.264	0.798	0.780
Tourism generates revenue for the Administration and local organisms.	4.293	0.818	0.734

	Arithmetic	Standard	Loadings
	Average	Deviation	Loaungs
Tourism significantly increases residents' levels of income.	4.048	0.940	0.737
Social Benefits:			
Thanks to tourism residents have a better and wider range of	2 740	1 070	0.695
leisure and entertainment.	3.740	1.072	0.685
Thanks to tourism basic services are better.	2.967	1.276	0.777
Thanks to tourism there are better public services.	2.855	1.225	0.786
Tourism promotes the restoration and conservation of historical	2 074	1.150	0.700
heritage.	3.274	1.150	0.738
Tourism improves the quality of infrastructure and public works.	3.555	1.062	0.757
Cultural Benefits:			
Tourism promotes the preservation of local culture.	3.062	1.081	0.914
Tourism promotes the preservation of local traditions.	3.000	1.123	0.911
Tourism promotes the cultural identity of citizens.	3.167	1.100	0.741
Environmental Benefits:			
Tourism encourages the protection of natural areas.	3.379	1.101	0.762
Tourism converts natural resources into a source of income for	0.050	4 000	0.000
residents.	3.652	1.009	0.688
Tourism is less polluting than other economic activities.	3.429	1.118	0.714
Tourism promotes respect for the environment.	2.936	1.101	0.705
Economic Costs:			
Tourism has led to an increase in prices and the cost of living.	4.076	1.007	0.716
Tourism has led to an increase in the cost of housing and land.	4.136	0.945	0.987
Social Costs:			
Tourism has increased the levels of public insecurity.	3.119	1.149	0.892
Tourism has increased the discomfort to residents.	3.548	1.106	0.659
Cultural Costs:			
Tourism hinders the enjoyment of public spaces by overcrowding			
them.	3.269	1.164	0.697
Tourism has made residents feel like strangers in their own town.	2.817	1.145	0.826
Tourism has generated a negative effect on local culture.	2.588	1.023	0.772
Tourism has generated conflicts between visitors and residents.	2.969	1.103	0.674
Environmental Costs:			
Tourism causes serious environmental pollution problems.	3.057	1.052	0.782
Tourism leads to the loss of local ecosystems.	3.002	1.025	0.841
Tourism consumes resources in excess.	3.319	1.064	0.747
Tourism has contributed to the degradation of the natural			
environment of the town.	3.062	1.063	0.806
Tourism has caused the saturation of some natural areas.	3.362	1.077	0.675
General Attitude:			
Tourism development has been very beneficial to the town and its			
inhabitants.	4.093	0.836	0.772
Tourism must continue to be promoted as an essential part of the			
town.	4.300	0.802	0.828
Tourism is beneficial for residents' day to day lives.	3.988	0.930	0.802
There is a better quality of life thanks to tourism.	3.848	0.996	0.765
Sport Tourism:	5.6 10	5.000	0.100
Golf Tourism.	3.781	1.012	0.849

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	Arithmetic	Arithmetic Standard Average Deviation	
	Average		
Sport tourism.	4.067	0.934	0.902
Maritime Tourism:			
Cruise Ship Tourism.	3.976	1.095	0.874
Nautical Tourism.	3.964	0.964	0.855
Nature Tourism:			
Nature-based tourism.	4.012	1.006	0.872
Agro-tourism, rural tourism, etc.	3.848	1.065	0.946
Sun and Beach Tourism:			
Holiday houses and apartments for rent.	4.150	0.822	0.702
Second home tourism.	3.990	0.902	0.754
Family sun and beach tourism.	4.533	0.788	0.841

Source: own elaboration.

After testing the measurement model, proceeded to the analysis of the structural model and the proposed causal relationships. PLS-SEM does not assume that the data is normally distributed, which implies that parametric significance tests cannot be applied to test whether coefficients such as outer loadings and path coefficients are significant. Instead, PLS-SEM relies on a nonparametric bootstrap procedure (Davison & Hinkley, 1997; Efron & Tibshirani, 1993) to test the significance of estimated path coefficients. Through bootstrapping, 5,000 subsamples are created with randomly drawn observations from the original set of data (with replacement). The subsample is then used to estimate the PLS path model by calculating the average values of the parameters obtained in the 5,000 samples and compared with those obtained from the original set of data. The parameters estimated from the subsamples are used to derive standard errors for the estimates. With this information, t-values are calculated to assess each estimate's significance (Hair, Hult, Ringle & Sarstedt, 2014). To determine the critical values, a Student's t distribution with 4,999 degrees of freedom and one tail has been used (as the direction of the relationship was defined). Significance analysis results for the different direct causal relationships, both through the use of Student's t values and using nonparametric techniques (Henseler et al., 2009), are detailed in Table 4.

Based on the results (Table 4), only the economic benefits (Hypothesis 1.1) have a significant and important effect on the general attitude of the residents of Maldonado-Punta del Este conurbation. This reminds us of the importance that the economic improvements most directly perceived by residents have on their attitude towards the sector (Gursoy *et al.*, 2002; Jurowski *et al.*, 1997; Lankford & Howard, 1994; Teye *et al.*, 2002). Social benefits (Hypothesis 1.2) do not have a significant effect on residents' general attitude, therefore differing from the results of some previous studies (Gursoy *et al.*, 2002; Lankford & Howard, 1994). Cultural benefits (Hypothesis 1.3) and environmental benefits (Hypothesis 1.4) did not have significant effects on the general attitude towards 1.4) did not have significant

Table 4. Path Coefficients.

	Path Coefficients	Standard Error	T-Statistic	P-value
Economic Benefits →General Attitude (H <sub>1.1</sub> )	0.373***	0.115	3.245	0.00
Social Benefits →General Attitude (H <sub>1.2</sub> )	0.098 <sup>ns</sup>	0.114	0.857	0.19
Cultural Benefits →General Attitude (H <sub>1.3</sub> )	0.036 <sup>ns</sup>	0.095	0.382	0.35
Environmental Benefits $\rightarrow$ General Attitude (H <sub>1.4</sub> )	0.067 <sup>ns</sup>	0.109	0.615	0.26
Economic Costs→General Attitude (H <sub>2.1</sub> )	0.134 <sup>ns</sup>	0.133	1.015	0.15
Social Costs→General Attitude (H <sub>2.2</sub> )	0.018 <sup>ns</sup>	0.098	0.184	0.42
Cultural Costs→General Attitude (H <sub>2.3</sub> )	-0.228*	0.111	2.053	0.02
Environmental Costs→General Attitude (H <sub>2.4</sub> )	-0.073 <sup>ns</sup>	0.105	0.697	0.24
General Attitude →Sport Tourism (H <sub>3.1</sub> )	0.258**	0.090	2.863	0.00
General Attitude $\rightarrow$ Maritime Tourism (H <sub>3.2</sub> )	0.224*	0.107	2.098	0.01
General Attitude →Nature Tourism (H <sub>3.3</sub> )	0.102 <sup>ns</sup>	0.124	0.823	0.20
General Attitude $\rightarrow$ Sun and Beach Tourism (H <sub>3.4</sub> )	0.321***	0.090	3.589	0.00

\*p<0.05; \*\*p<0.01; \*\*\*p<0.001; <sup>ns</sup> not significant.

Source: own elaboration.

Economic costs (Hypothesis 2.1), social costs (Hypothesis 2.2) and environmental costs (Hypothesis 2.4) do not have a significant effect on the general attitude towards tourism (Table 4), not coinciding with the results of previous studies (Jurowski *et al.*, 1997; Long *et al.*, 1990; Milman & Pizam, 1988; Prentice, 1993). Only cultural costs (Hypothesis 2.3) have a negative and significant effect on the general attitude.

The general attitude of residents towards tourism has significant and positive effects (Table 4) on the sun and beach tourism (Hypothesis 3.4), sports tourism (Hypothesis 3.1) and maritime tourism (Hypothesis 3.2), but there is no significant effect on nature tourism (Hypothesis 3.3). The two most important ( $\beta$  > 0.250) and significant (P > 0.01) effects from these are on the sun and beach tourism and sports tourism.

It should be considered if the explanatory power of the degree of acceptance of the various analysed tourist offers would improve by implementing a direct relation between the perception of benefits and costs generated by tourism and the degree of acceptance of different types of tourism. In order to do so, the analysis was repeated with the new structural models. Table 5 shows that the vast majority of causal relations raised are not significant:

- Sport Tourism: only cultural costs show a negative and significant effect.
- Maritime Tourism: there is a positive and significant effect of economic benefits and a negative and significant effect of environmental costs.
- Natural Tourism: no causal relation is significant in this case.
- Sun and Beach Tourism: the economic benefits have a positive and significant effect and cultural costs have a negative and significant effect.

The few significant causal relations have significance levels that do not reach the level 0.01, indicating that they are possibly causal relations of little importance and not therefore not possible to generalize.

Table 5. Alternative models.

	Path	Path Standard		Durahua
	Coefficients	Error	T-Statistic	P-value
Economic Benefits →Sport Tourism	0.089 <sup>ns</sup>	0.125	0.715	0.237
Social Benefits →Sport Tourism	0.051 <sup>ns</sup>	0.139	0.367	0.357
Cultural Benefits →Sport Tourism	0.080 <sup>ns</sup>	0.133	0.599	0.275
Environmental Benefits →Sport Tourism	0.104 <sup>ns</sup>	0.135	0.768	0.221
Economic Costs →Sport Tourism	0.053 <sup>ns</sup>	0.108	0.487	0.313
Social Costs →Sport Tourism	0.007 <sup>ns</sup>	0.143	0.049	0.481
Cultural Costs →Sport Tourism	-0.197¢	0.135	1.454	0.073
Environmental Costs →Sport Tourism	0.036 <sup>ns</sup>	0.128	0.279	0.390
Economic Benefits →Maritime Tourism	0.165¢	0.128	1.289	0.099
Social Benefits →Maritime Tourism	-0.005 <sup>ns</sup>	0.141	0.035	0.486
Cultural Benefits →Maritime Tourism	0.128 <sup>ns</sup>	0.115	1.108	0.134
Environmental Benefits →Maritime Tourism	0.089 <sup>ns</sup>	0.127	0.706	0.240
Economic Costs →Maritime Tourism	0.078 <sup>ns</sup>	0.111	0.702	0.241
Social Costs →Maritime Tourism	0.019 <sup>ns</sup>	0.146	0.127	0.449
Cultural Costs →Maritime Tourism	0.053 <sup>ns</sup>	0.136	0.389	0.349
Environmental Costs →Maritime Tourism	-0.237*	0.121	1.966	0.025
Economic Benefits →Nature Tourism	0.145 <sup>ns</sup>	0.142	1.021	0.154
Social Benefits →Nature Tourism	-0.062 <sup>ns</sup>	0.165	0.376	0.353
Cultural Benefits →Nature Tourism	0.098 <sup>ns</sup>	0.136	0.720	0.236
Environmental Benefits →Nature Tourism	0.038 <sup>ns</sup>	0.143	0.267	0.395
Economic Costs →Nature Tourism	0.041 <sup>ns</sup>	0.132	0.313	0.377
Social Costs →Nature Tourism	0.034 <sup>ns</sup>	0.134	0.253	0.400
Cultural Costs →Nature Tourism	-0.097 <sup>ns</sup>	0.134	0.724	0.235
Environmental Costs →Nature Tourism	0.038 <sup>ns</sup>	0.128	0.301	0.382
Economic Benefits $\rightarrow$ Sun and Beach Tourism	0.173¢	0.128	1.352	0.088
Social Benefits $ ightarrow$ Sun and Beach Tourism	0.087 <sup>ns</sup>	0.136	0.639	0.261
Cultural Benefits $ ightarrow$ Sun and Beach Tourism	-0.079 <sup>ns</sup>	0.123	0.640	0.261
Environmental Benefits $ ightarrow$ Sun and Beach Tourism	0.009 <sup>ns</sup>	0.140	0.064	0.474
Economic Costs $ ightarrow$ Sun and Beach Tourism	0.100 <sup>ns</sup>	0.115	0.870	0.192
Social Costs →Sun and Beach Tourism	-0.061 <sup>ns</sup>	0.137	0.442	0.329
Cultural Costs $ ightarrow$ Sun and Beach Tourism	-0.218*	0.130	1.685	0.046
Environmental Costs $ ightarrow$ Sun and Beach Tourism	-0.081 <sup>ns</sup>	0.120	0.673	0.250

<sup>\$</sup>p<0.1; \*p<0.05; <sup>ns</sup> not significant.

Source: own elaboration.

The alternative analysis proposed makes it possible to note that the causal model initially proposed has a higher explanatory capacity about residents' behaviour than the alternative approach with different types of offers posed as a variable directly dependent on the general perceptions of benefits and costs. Although the initially proposed model has few significant causal relationships (table 6), the suggested alternative models have fewer significant relationships. Moreover, in alternative models, the degree of significance of causal relations is very low and does not allow the existence of causal relations to be affirmed. It is very possible that there is no existence of the causal relations proposed in the alternative models.

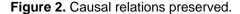
 Table 6. Hypotheses summary table.

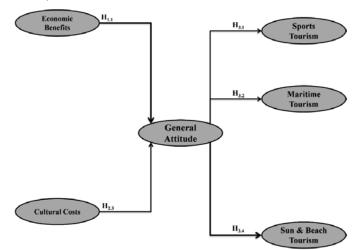
Hypotheses	Accepted	Rejected
1: The perception of the benefits generated by tourism has a positive effect on the gen	eral attitude towa	rds tourism.
1.1: The perception of the economic benefits generated by tourism has	Х	
a positive effect on the general attitude towards tourism.		
1.2: The perception of the social benefits generated by tourism has a		Х
positive effect on the general attitude towards tourism.		
1.3: The perception of the cultural benefits generated cultural by tourism		Х
has a positive effect on the general attitude towards tourism.		
1.4: The perception of the environmental benefits generated by tourism		Х
has a positive effect on the general attitude towards tourism.		
2: The perception of the costs generated by tourism has a negative effect on the generated	al attitude toward	s tourism.
2.1: The perception of the economic costs generated by tourism has a		Х
negative effect on the general attitude towards tourism.		
2.2: The perception of the social costs generated by tourism has a		Х
negative effect on the general attitude towards tourism.		
2.3: The perception of cultural costs generated by tourism has a	Х	
negative effect on the general attitude towards tourism.		
2.4: The perception of environmental costs generated by tourism has a		Х
negative effect on the general attitude towards tourism.		
3: The general attitude towards tourism increases the acceptance of the different touris	st offers.	
3.1: The general attitude towards tourism increases the acceptance of	Х	
sports tourism.		
3.2: The general attitude towards tourism increases the acceptance of	Х	
maritime tourism.		
3.3: The general attitude towards tourism increases the acceptance of		Х
nature tourism.		
3.4: The general attitude towards tourism increases the acceptance of	Х	
sun and beach tourism.		

The results of this work indicate that attitudes towards different types of tourism are created in two phases. Firstly, tourism is valued as a whole taking into account the economic benefits it generates and the cultural costs it causes, mainly being the inconvenience and discomfort, it generates (table 6). Although it is very likely to take the current tourism model of the destination as a reference to create attitudes towards tourism, it is not possible to exchange a particular type of tourism with the global tourism sector as a dependent variable. In the second phase, the residents decide the combination of offers they prefer for the tourism sector; therefore, the overall valuation of tourism has different causal effects on the four types of offer analysed. These causal effects show recognition of the possibilities of each type of tourism in the region and its quantitative importance. The greater the potential of the destination to develop a higher type of tourism, the greater the causal effect. In the case of Maldonado-Punta del Este, a conurbation located on the coast, there are significant effects on the sun and beach tourism (the main in Punta del Este) and maritime and sports tourism, but not on nature tourism. The latter has more limited possibilities in this type of tourist destination.

#### 5. Conclusions

When analysing the effect of residents' attitude on the degree of acceptance of the different tourist offers it can be seen that there are no significant effects on nature tourism. In the other three types of tourism, the relations are significant, although the effects are more important and significant in the case of sun and beach tourism. As a result of the causal analysis carried out, the proposed model was reduced to the causal relationships shown in Figure 2, once the non-significant causal relationships were eliminated. Nature tourism has a high degree of acceptance by residents but it is a response which has little to do with the tourism analysis process carried out by residents. It is possibly a more "automatic" response and caused less by a critical analysis of tourism.





Source: own elaboration.

The main limitation of the study is that it is a case study: the analysis has been carried out on a sample of a specific tourist destination. Another limitation is that other types of tourism offers have not been taken into account, although they are more than in previous studies, and the measurement scales used may have influenced the result. Even so, the analysis provides the main result of the importance of separating the general attitude toward tourism from the concrete attitudes towards a specific type of offer. This implies that the managers of the tourist destinations must carry out two complementary analyses: measure the residents' attitudes towards the tourism sector in general, to determine the support towards this type of activity; determine the degree of acceptance of the various types of tourism offer and whether this acceptance depends on the general attitude towards the sector or is independent. If it is independent of the general attitude, it is possible that it is a "learned" or "politically correct" support but not based on a rational analysis of tourism activity. When it depends on the general attitude, it would be showing a preference for the short and medium term development of tourism in the region. But these are only hypotheses of interpretation that should be developed in future studies.

Based on the results, managers from the tourism sector are recommended to maximize the economic benefits which have a direct impact on the residents. This would involve prioritizing the endogenous development of the sector (workers, entrepreneurs and local investors), and minimizing the negative consequences of contact between tourists and residents: calculating the capacity of the region and not exceeding it; prioritizing tourists who are respectful of the places visited and who have similar cultures to that of the residents. When tourists are from countries which are culturally different from the local society, it is important to diversify tourism so that local culture remains the main culture in the destination and reduces the alienation of the resident in their own land.

Future studies should repeat the analysis with new types of tourism to try to determine when the acceptance of a type of tourism is the result of the attitude towards tourism or a response with no connection to the residents' cost-benefit evaluation. In relation to this point, it should be analysed if the degree of acceptance of offers with no connection to the general attitude towards tourism is due to a learned response or a perception of respectful tourism with the local inhabitants.

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