

# Measurement of Eco-efficiency in Tourism Destination

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## Summary

The process of measuring eco-efficiency in tourism destination requires the development and use of environmental accounting methods. In the complex process of environmental reporting on the level of tourism destination, LCA (Life Cycle Assessment) and LCC (Life Cycle Costing) methods take important roles. LCA is characterized as holistic in both the interpretation and presentation of the data, as it delivers a detailed cradle-to-grave assessment of environmental impact, of direct and indirect tourism activity and products of all tourism destination SBUs (Strategic Business Unit), involved in the tourism destination product offer. However, the fundamental drawback of LCA arises from the lack of the economic-monetary component in the processes of environmental accounting and reporting. The main concern of this article is to illustrate accounting methods of eco-efficiency measurement, suitable for the inclusion of the economically-orientated component in the processes of environmental reporting on the tourism destination level. The emphasis will be on examining the interrelation of eco-costs and benefit in the classic LCC and LCA method used, on the level of particular SBU in tourism destination level. Finally, using the method of AHP (Analytic Hierarchy Process), as a multivariable model for the calculation of a product's eco efficiency, will be introduced in order to improve the level of environmental reporting, thus advancing the process of destination management business decision making.

Keywords: Eco Efficiency, Tourism Destination, Environmental Accounting, Life Cycle Assessment, Life Cycle Costing, Environmental Reporting