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Measuring the Sustainability of Tourism (SF-MST): New Wine in an Old Bottle?

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Abstract: In March 2024, UN Tourism (formerly UNWTO) released for publication the Statistical Framework for Measuring Sustainable Tourism (SF-MST). The SF-MST is claimed to give a full account of tourism's current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities. An important motivation for the development of the SF-MST is recognition that standard economic measures such as GDP do not capture important dimensions of people's well-being. While the SF-MST contributes to the development of an international statistical framework for tourism, this paper argues that failure to adequately incorporate well-being outcomes within its recommended range of 'sustainability' indicators greatly restricts the scope and policy significance of the SF-MST. The paper concludes with suggestions for further extensions of the SF-MST framework to strengthen its policy relevance.

Keywords: SF-MST; destination sustainable development; well-being outcomes; tourism policy

1. Introduction

As the leading international organization in its field, UN Tourism (formerly UNWTO) promotes tourism as a driver of inclusive economic growth and sustainable development, providing leadership and support in the formulation of tourism policies worldwide, including the UN Sustainable Development Goals. Following the Manila Call for Action on Measuring Sustainable Tourism [1], a seven-year process of wide engagement that is transparent, consultative and consensus-building, has culminated in the construction of the Statistical Framework for Measuring Sustainable Tourism (SF-MST), comprising a set of indicators to assess the sustainability of tourism that can be used for international comparison [2]. The SF-MST is claimed to give a full account of tourism's current and future economic, social and environmental impacts, addressing the needs of visitors, the industry, the environment and host communities (Section 1.24 in [2]). The SF-MST is now the third international standard on tourism after the International Recommendations for Tourism Statistics [3] and the Tourism Satellite Account: Recommended Methodological Framework [4].

The conceptual basis of the SF-MST is an accounting-based approach, assessing sustainability through the measurement of a range of capitals—economic, human, social and natural capitals—and the flows of related incomes and benefits. The framework attempts to broaden the scope of tourism statistics internationally to provide a coherent body of information to identify sustainable development paths for the industry, including progress in achieving the United Nations' Sustainable Development Goals (SDGs) [5]. The definitions and structure provided by the SF-MST are anticipated to provide 'an invisible platform' to improve institutional arrangements for the governance and management of statistics on sustainable tourism (Section 1.16 in [2]).

An important motivation for the development of the SF-MST is recognition that standard economic measures such as GDP do not capture important dimensions of people's well-being [6]. Well-being is widely agreed to be a multidimensional concept that embraces the things that people value, incorporating notions of material comforts, life

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satisfaction, happiness, individual freedoms, opportunities, flourishing, mental states and capabilities [7,8]. The background report (Section 1.55 in [2]) explicitly states that the SF-MST adopts the *Beyond GDP* approach to tourism development, which today has widespread support among policy makers and researchers [9]. The *Beyond GDP* approach offers realistic ways to measure destination sustainability, as well as policy recommendations that can guide tourism development to best maintain or enhance human well-being over the long run [10]. *Beyond GDP* now features a substantial body of research and statistical work, providing alternative or complementary metrics of human progress [9–11].

Since its publication in March 2024 [2] the SF-MST framework has been lauded as 'groundbreaking'; a 'valuable guiding tool for destinations to produce credible, comparable and integrated data to better guide decisions and policy'; 'a new global standard for measuring tourism sustainability'; and a 'historical milestone' towards effectively assessing the sustainability of tourism' (https://www.unwto.org/tourism-statistics/measuring-sustainability-tourism (accessed on 26 April 2024). With strong support from key institutions, agencies and stakeholders globally, including the United Nations Statistics Division (UNSD), the International Labour Organization (ILO), Eurostat and the Organisation for Economic Co-Operation and Development (OECD), SF-MST has been adopted by all 193 UN member states as the internationally agreed reference framework for measuring sustainable tourism development and the main tool to monitor the contribution of tourism to the SDGs (https://ecobnb.com/blog/2024/03/global-standard-measure-sustainability-tourism/ (accessed on 3 May 2024). According to Zurab Pololikashvili, UN Tourism Secretary General, 'its adoption marks a paradigm shift, going beyond GDP by enabling the measurement of what matters most to people and planet' (https://www.environmentenergyleader.com/2024/03/un-adopts-global-standard-statistical-framework-for-sustainable-tourism/ (accessed on 13 April 2024).

While the SF-MST makes a valuable contribution to the development of an international statistical framework, this paper will argue that it remains unsatisfactory in several respects and, in many instances, a misleading guide to policy choice along the path of sustainable tourism development. More specifically, it will be argued that the SF-MST falls short of providing a comprehensive guide to sustainable tourism development due to its failure to adequately incorporate well-being outcomes, particularly resident well-being, into the recommended range of 'sustainability' indicators identified in its framework. In contrast, the national statistical offices of a growing number of countries, including Australia, New Zealand, the UK, Canada, Ireland, the Netherlands, Italy, Germany, Iceland and Ecuador, in order to embed a well-being approach into strategies, policies and programmes, now routinely collect and publish national dashboards of well-being indicators meeting the quality criteria for official statistics [12,13]. In failing to incorporate well-being measures explicitly into the SF-MST, the framework represents a lost opportunity to link tourism research with the current thinking of a growing number of statistical agencies worldwide. Rather than representing a 'paradigm shift', in many respects, SF-MST is more akin to a 'business as usual' approach to indicator development rather than a serious attempt to incorporate *Beyond GDP* thinking into the quest to achieve sustainable tourism development.

This paper will first provide an overview of the SF-MST, highlighting its accounting framework, its 'economy-in society–in nature' perspective, and the role of changing capital stocks in achieving inter-generational well-being. Section 3 identifies and discusses several issues involving economic, environmental and social measures of sustainability that have been neglected in the supportive, often uncritical commentary associated with the SF-MST background report prepared by the UN Statistical Commission [2]. In Section 4, several neglected issues, which, together, greatly restrict the scope and policy significance of the SF-MST, are highlighted.

The first issue of concern involves the failure of the SF-MST to specifically identify well-being as the rationale for achieving sustainable tourism development. The background report [2] never asks 'what is the objective of tourism development in general or sustainable

tourism development in particular'? A growing number of proponents of *Beyond GDP* affirm human well-being to be the fundamental purpose of a political–economic–social system [14]. Taking human well-being as the fundamental aim of any industrial development path implies that sustainable development has only *instrumental or intermediate value* along the path to social well-being or the 'good life' [9,15–18]. Well-being outcomes are now receiving substantial emphasis in the critical tourism literature and are regarded as crucial to formulating and implementing appropriate paths of tourism development [19–24]. While the background report (Sections 5.57 and 5.59 in [2]) refers to well-being outcomes associated with tourism development, no serious effort is made to conceptualise the notion of 'well-being' or propose specific measures beyond survey-based measures of tourist and host community 'satisfaction'. The absence of well-being measures in the SF-MST indicator set limits its policy relevance. The SF-MST does not, contrary to its own claims, measure 'what truly counts'.

The second concern is that the SF-MST relates to a predominantly static rather than dynamic conception of sustainability, despite some explicit acknowledgement that sustainability is essentially a dynamic concept. While the background report of the SF-MST advocates the capitals approach to measuring sustainability (Section 1.48 in [2]), it gives insufficient attention to the implications of changes in the quantity and quality of capital stocks (economic, human, social and natural) in transmitting well-being outcomes across generations. Despite substantial progress in the development of well-being measures associated with changing capital stocks and flows [25,26], no serious effort is made to include the transmission of well-being outcomes inter-generationally into the suite of indicators included in the SF-MST.

If sustainable development is indeed the aim of tourism growth as stated in the background report (Section 5.85 in [2]), an additional area of concern involves how trade-offs can be made between the different positive and negative economic, social and environmental impacts of tourism development. The background report simply maintains that suitable balance must be established among these three dimensions to guarantee tourism's long-term sustainability (Section 1.27 in [2]) but does not offer guidance on this. The complex issues surrounding ways to prioritise economic, social and environmental outcomes are, by and large, ignored. The source of this failure relates to the aforementioned neglect of human well-being as the primary aim of development. To be effective as policy tools, indicators need to have a clear ultimate purpose aligned with a long-term strategic objective. Only if an over-arching aim of development is specified can trade-offs be informed and outcomes prioritised.

A fourth area of concern relates to the uncritical stance taken as to potentially viable, alternative paths of tourism development that involve industry growth. Far from being a 'paradigm shift', the SF-MST itself is uncritically embedded within the mainstream pro-growth mindset. The background report ignores findings from the heterodox tourism literature sceptical of the potential for technological change and improved management to limit the environmental and social degradation associated with tourism growth [20,27,28]. Driven by an uncontested pro-growth ethic, the SF-MST ignores the serious concerns raised by organisations, consultants and researchers regarding the ability of an expanding tourism industry to operate within planetary boundaries.

This paper will address each of these concerns in more detail below. The paper will conclude with suggestions for further extensions of the SF-MST framework to strengthen its policy relevance.

2. The SF-MST

2.1. An Accounting Approach

The SF-MST follows an accounting-based approach linking the Tourism Satellite Accounts (TSA) and the System of Environmental-Economic Accounting (SEEA) [29] to underpin the statistical framework for sustainable tourism (Section 1.40 in [2]). Each is

compatible with the System of National Accounts (SNA), the international framework for compiling measures of the economy [30].

As a satellite account of the SNA, the TSA uses the same concepts, definitions and classifications but explicitly identifies specific activities (tourism industries) and specific products (tourism products) in order to measure the economic contribution of tourism in terms of variables such as visitor expenditures, gross value added (GVA), gross domestic product (GDP) and employment, consistently with similar measures for other industries and the economy as a whole [31]. The SEEA is a statistical system with an internationally agreed set of standard concepts, definitions, classifications and accounting rules that brings together economic and environmental information, based on stocks and flows, into a common framework to measure the condition of the environment, the contribution of the environment to the economy and the impact of the economy on the environment (Section 1.51 in [2]). The SF-MST contains three critical forms of TSA-SEEA integrations aligned with both SNA principles and structure, which can be utilized to improve the measurement of sustainable tourism These are linkages between environmental flow accounts (such as energy, water and waste) and tourism, produced and environmental assets accounts connected to tourism and spatial accounting for tourism based on the logic of SEEA-based accounts for land and ecosystem [29,31]. The use of accounting frameworks provides a structured and consistent approach to the integration of data across economic, environmental and social dimensions.

2.2. An Economy-in Society–in Environment Perspective

The background report recognizes that 'individual contexts, such as for a single tourism destination, may be usefully characterized in terms of 'nested systems' where the economic system is embedded within a social context which in turn sits within an environment' (Section 2.3 in [2]). By implication, we can no longer treat the economy separately, without considering its strong interdependence with society and the rest of nature [32]. This 'economy-in society–in nature' perspective, long advocated by ecological economists [33], contrasts with the mainstream conception of sustainability that views the economy, society and the environment as distinct systems, albeit with some slight overlapping. Using a systems framing as the starting point to measure sustainability allows for the inclusion of all three pillars of sustainability while acknowledging the connections between different stakeholder groups at different spatial scales (Section 2.5 in [2]).

2.3. The Role of Capital Stocks

The SF-MST uses a multiple-capital framing to underpin the measurement of tourism sustainability. Four types of capital stocks—economic, human, social and natural—underpin the capacity of destinations to generate benefits for residents into the future. The basis of the capitals approach is the relationship between the underlying stocks or endowments of capital as well as the flows of benefits (monetary and non-monetary) associated with those stocks.

The four types of capitals are as follows (Section 2.12 in [2]):

- *Economic (produced) capital* includes the buildings, machines and technical equipment used in production; public and private physical structures such as roads, railways, bridges, tunnels, water supply, sewers, electrical grids and telecommunications; and financial assets.
- *Human capital* captures the educational attainment, skills, core competencies and health of the population, enabling persons to realize their potential as productive members of society.
- *Social capital* is embodied in the institutions, rules, norms and culture of a society, generating trust in personal and business relations and social connections, allowing individuals to work together to effectively achieve a common purpose.
- *Natural capital* includes the non-renewable and renewable natural resources of an economy, as well as flows of ecosystem services that support all living things.

Taken together, the four capitals comprise the productive base or 'inclusive wealth' of a society. Since capital stocks underpin the capacity of systems to transmit or restrict well-being endowments to future generations, monitoring changes in the quantities and qualities of capital stocks is central to determining the sustainability of a particular destination development path [22].

The following section comprises a critical commentary on the themes and measures emphasised in the SF-MST. The direction of the argument is that the SF-MST should be extended to include well-being measures.

3. The SF-MST Framework: A Critical Commentary

The SF-MST themes and key indicators are displayed in Table 1 (Table 2.1 in [2] The background report recognises that current well-being and long-term sustainability should be viewed separately, in a manner consistent with the SNA distinction between current accounts and asset accounts, the latter representing the sources for future income and well-being (Section 3.78 in [2]). A balanced set of indicators relating to sustainability will consider both stocks and flows [2,9,26,34]. As will be argued, the indicators listed in Table 1 underplay the importance of well-being outcomes as emphasised in the *Beyond GDP* research agenda.

Table 1. Themes and potential indicators covered by SF-MST.

Key Area	Indicators
Economy	
Visitor expenditure	Average internal tourism expenditure per visitor
Tourism economic performance	Tourism direct GDP, tourism value added and share of total output for each tourism industry
Tourism economic structure	Share of large and SME tourism establishments and share of resident-owned tourism establishments relative to all tourism establishments
Tourism employment	Total employment in tourism industries, share of employed persons in tourism industries relative to total economy, share of women employed in tourism by industry and labour productivity of different tourism sectors
Distribution of economic benefits	Share of compensation of employees relative to tourism direct value added in the tourism industries
Investment and infrastructure	Total gross fixed capital formation (GFCF) in tourism-specific fixed assets relative to total GFCF by tourism industries and relative to total economy GFCF
Tourism-related government transactions	Total tourism-related government final consumption expenditure
Environment	
Water flows	Tourism water use per visitor/tourist and per visitor overnight and tourism water use per unit of tourism value added
Water resources	Annual tourism water use by tourism industries as a proportion of the net change in stock of water resources
Wastewater	Tourism wastewater per visitor overnight
Solid waste flows	Tourism solid waste generated by tourism industries per visitor/tourist, tourism solid waste generated per unit of tourism direct GDP and share of tourism solid waste generated by tourism industries and relative to total solid waste
Energy flows	Total tourism end use of energy products by tourism industries
GHG emissions	Internal tourism GHG emissions per visitor and internal tourism GHG emissions per unit of tourism direct GDP
Ecosystem extent (for tourism areas)	Share of tourism-related ecosystem assets to total tourism area and percentage of protected areas (marine and terrestrial) to total tourism area
Ecosystem services flows for tourism areas	Total recreation-related services in a tourism area

Table 1. *Cont.*

Key Area	Indicators
Society	
Visitor satisfaction	Share of visitors satisfied with overall experience at destination and number of repeat visitors, extent to which visitors would recommend a destination
Host community perception	Overall perception of host communities of visitors
Decent work	Share of compensation of employed persons relative to tourism direct value added in the tourism industries and share of employed persons in tourism industries who are informally employed
Governance	Implementation of standard accounting tools to monitor the economic and environmental aspects of tourism sustainability

Source: Table 2.1 in [2].

3.1. Measuring Economic Sustainability

To assess the economic sustainability of tourism, the background report recommends measuring the economic indicators in Table 1. The economic dimension covers the production and consumption of goods and services associated with tourism activity. Incorporated within the SNA, the SF-MST ensures that the measurement of the economic dimension of tourism can be directly aligned with measures of the economic performance of other sectors and of the overall economy.

The core sustainability indicator relating to *visitor expenditure* is identified as average internal tourism expenditure per visitor and an estimation of the extent to which current patterns of visitor expenditures will persist into the future. The background report is silent, however, as to how such estimates are to be made or their likely accuracy. The limitations of expenditure measures, well documented in the tourism economics literature, are also ignored. Gross expenditure data *per se* provide no information on what goods and services tourists purchase, nor information on the sectors of tourism or the wider economy that produces goods and services or receives the sales revenue from tourist purchases; tourist expenditure is not an indicator of the profitability of tourism firms; gross tourist expenditure, which includes the import content of the goods and services purchased by visitors and other leakages, is only a partial indicator of the tourism's contribution to the economy; visitor expenditure measures provide no information as to how the expenditure will impact (sometimes adversely) other industries and what its net impacts on the economy will be; gross expenditure *per se* does not provide information on the relative spread of the expenditure and its effects on different areas of the wider destination; and expenditure injections *per se* tell us nothing about the social or environmental costs and benefits associated with different visitor market segments.

The background report also recommends that measures of economic sustainability relate to the *economic performance of tourism establishments* over time (Section 3.26 in [2]). Following the measurement framework of the TSA, the SF-MST lists several economic performance measures, including tourism direct GDP; tourism output; sales turnover; intermediate consumption; compensation of employees, including comparisons with remunerations in other industries, gross operating surplus and gross mixed income; value added; and gross fixed capital formation. However, TSA estimates of economic contribution ignore the flow-on and industry interactive effects of visitor expenditure across the wider economy. Acknowledging that policy makers must understand how the economy as a whole will be affected by an increase in tourism expenditure, not just the tourism industry, estimates of economy-wide contribution to GDP, GVA and employment based on CGE models are preferred.

Indicators relevant to the *tourism economic structure* are stated to include the share of large and small tourism establishments in tourism industries (Section 5.60 in [2]). The background report also states that the share of resident ownership of tourism establishments is relevant to economic sustainability while ignoring the long-established view that it is

domestic input sourcing rather than ownership structure that determines economic impacts. The background report also claims that the assessment of sustainability could also involve the analysis of the changing structures of tourism organisations with attention to how new establishments are created, how many close, their average business life, their financial liabilities and so on (Section 5.59 in [2]), arguing, somewhat vaguely, that such measures provide 'a sense of its sustainability' (Section 3.24 in [2]). Advocates of tourism degrowth to underpin sustainable development would vehemently disagree that an increase in establishment numbers provides such a 'sense of sustainability' [27,28].

From a sustainability perspective, the recommended focus of the SF-MST is to assess the extent to which the performance, composition and characteristics of tourism establishments will continue or change over time (Section 3.7 in [2]). This is a formidable task, heavily dependent on accurate projections of the types of economic, political, social and institutional change that will take place at a given destination. Further, no means are identified by which sustainability-enhancing structural characteristics are transmitted into the future. Without mechanisms put in place through adjustments in the quality or quantity of capital stocks, there is no reason to think that any well-being-enhancing structural characteristics at a particular time will be enduring.

Tourism employment addresses the extent to which there are sufficient persons with appropriate skills and experience to supply goods and services to visitors. Key indicators of employment-related sustainability measurement include total employment in tourism industries and the share of employed persons in tourism industries relative to the total economy (Section 3.4 in [2]). The background report employs the concept of human capital to interpret information on commonly measured characteristics of employment and in connecting the size and quality of the labour force with the potential to sustain tourism industries and local communities (Section 3.43 in [2]). Labour productivity measures are argued to provide information on the potential to generate future output, which in turn informs on the opportunities for firms to secure future increases in wages and salaries for employees and to develop sustainably (Section 3.42 in [2]). However, in a service industry such as tourism, productivity measures are notoriously difficult to measure accurately, and wage levels are often determined by factors other than productivity gains [35]. The background report also emphasises that human capital and training and health care to support the maintenance and enhancement of the available labour force can support the longer-term development of tourism and its potential for supporting economic and sustainable development more broadly (Section 3.43 in [2]).

Table 1 identifies the *distribution of wealth and income* as an indicator of sustainable development, emphasising the share of compensation of employees relative to tourism direct value added in the tourism industries. However, better indicators for monitoring the economic well-being of resident households are available, including household disposable income of tourism employees or household-adjusted disposable income, taking into account the (implicit) income related to individual services such as publicly provided health and education [36]. Given its pro-growth stance and general neglect of well-being indicators, the SF-MST does not address the significance of findings according to which individual material well-being depends not only on absolute levels of income and wealth but also on inequalities in their distribution [37]. Studies reveal that over the longer term, increased GDP does not improve social well-being beyond a certain threshold level of living standard [38]. This finding undercuts much of the argument supporting continued economic growth of tourism.

A key focus of the economic dimension of the SF-MST is on *tourism investment and tourism-related infrastructure* (Section 3.5 in [2]). In terms of enabling tourism production in the future, the focus is on fixed assets, such as dwellings, buildings and offices, machinery and equipment and intellectual property products, as well as tourism-related infrastructure (airports, railways and roads). Indicators such as total gross fixed capital formation in tourism, specific fixed assets as a share of total GFCF in tourism industries and total GFCF in tourism industries relative to total economy GFCF reveal the extent to which the

produced assets used to support tourism activity have sufficient capacity to supply goods and services to visitors in the future. These 'sustainability' indicators are inconsistent with powerful arguments regarding the necessity for tourism degrowth if tourism's adverse impacts are not to exceed planetary boundaries [20,27,28,39].

In Table 1, *tourism-related government revenue and expenditure*—the extent to which government invests in and support tourism activity—is stated as relevant to tourism sustainable development. Given the vagaries of government budgets and funding allocated in the short term for different forms of industry development, it is hard to see why the SF-MST takes total tourism-related government final consumption expenditure to be a sustainability measure. To advocates of tourism degrowth, the preferred destination path to sustainability is to restrict government support for types of tourism expansion that do not enhance resident well-being [40].

3.2. Measuring Environmental Sustainability

Environmental indicators in the SF-MST focus on two aspects: measurement of the pressures exerted on the environment by tourism and measurement of the actual changes in the quality of the environment that result from these pressures. The indicators listed in Table 1 embrace four types of measurements identified in the SEEA (Section 4 in [2]):

- Measures of the *stocks* and changes in stocks of natural capital (environmental assets), that either support tourism activity through the provision of ecosystem services and biodiversity or are affected by tourism activity.
- Measures of *flows of residuals* generated from tourism production and consumption, including GHG emissions, solid waste, wastewater and other pollutants.
- The use of *natural resources* such as water and energy as input to the production of tourism industries, including the role of biodiversity in supporting tourism.
- The *responses* by tourism industries to reduce environmental pressures and improve environmental outcomes (including green jobs).

Measures within the SEEA framework can be in physical or monetary terms. Key indicators identified in Table 1 include lower total internal tourism GHG emissions, internal GHG emissions per visitor and internal GHG emissions per unit of tourism direct GDP. Regarding solid wastes, progress towards environmental sustainability is indicated by lower total tourism solid waste flows, less solid waste generated per visitor and less solid waste generated per unit of tourism direct GDP. Key indicators concerning water use are average tourism water use per visitor and per visitor overnight and tourism water use per unit of tourism value added. An indicator of the sustainable use of water resources is annual tourism water use as a proportion of the net change in the stock of water resources. The key indicator for energy flows is the total end use of energy products by tourism industries. The share of tourism-related ecosystem assets to the total area of the tourism region can be used to monitor the degree of connection between tourism and ecosystems. For all of these environmental indicators, changes in the present period are taken as a guide indicating whether or not the destination is developing sustainably. But relatively more attention is given to physical measures of flow variables rather than monetary measures of the changes in the natural capital stocks that transmit well-being to future generations. Consequently, the extent of substitutability among stocks of natural resources and between natural capital and other forms of capital is neglected. The issue of weak vs. strong sustainability, ignored in the background report, will be discussed in Section 4.3 below.

The background report claims there is substantial opportunity for visitors and tourism industries to implement behaviours and solutions that contribute to reducing environmental impacts to achieve a range of environmental sustainability goals (Section 4.4 in [2]). But nowhere is there consideration of the challenges involved in the 'decoupling' of resource depletion and associated emissions from economic growth. We return to this issue in Section 4.4 below.

3.3. Measuring Social Sustainability

The SF-MST comprises four perspectives relevant to assessing tourism's social sustainability (Section 5.14 in [2])

- The *visitor perspective* covers visitor flows, visitor engagement with and appreciation of host communities, visitor satisfaction and visitor access to and participation in tourism;
- The *host community perspective* covers the pressures exerted by tourism and impacts of tourism on the host community;
- *The tourism supplier perspective* covers the characteristics of employed persons, entrepreneurship and decent work;
- The *governance perspective* covers tourism strategy, plans, regulations, health, accessibility, human rights, civic engagement and stakeholder participation.

The SF-MST is stated to provide a comprehensive framing for considering the social dimension of tourism, bringing together a range of statistical concepts and other measurement advice [2] (annex 1). The indicators listed in Table 1 relate to both the impact of tourism activity on society, and society's impact on (or society's contribution to) tourism activity.

3.3.1. The Visitor Perspective

The background report recommends that the tourism industry should maintain a high level of tourist satisfaction, ensuring a meaningful experience for tourists, raising their awareness about sustainability issues and promoting sustainable tourism practices (Section 5.3 in [2]). Key indicators associated with visitor satisfaction include share of visitors satisfied with overall experience at destination, number of repeat visitors, and the extent to which visitors recommend a destination. While repeat visitation can be measured objectively, visitor satisfaction and willingness to recommend a destination require surveys.

The SF-MST, consistent with a large volume of tourism research, emphasises the importance of tourist satisfaction to destination social sustainability (Section 5.35 in [2]). While tourist satisfaction may lead to repeat visitation or favourable word of mouth, it remains unclear how tourist well-being (well-being experienced by outsiders), contributes to destination sustainable development. While tourist expenditure can generate host community *material* well-being via increased income and employment opportunities in the destination, the effects on *immaterial* quality of life outcomes associated with social and environmental impacts may be substantial [41,42]. As argued above, it is resident well-being transmitted through changing capital stocks that determines if a destination is traversing a path of sustainable development. The links between tourist satisfaction, resident well-being and destination sustainable development have yet to be explored in detail in the tourism literature. The SF-MST makes little contribution to this issue, simply recommending further development of visitor satisfaction surveys [2] (annex 1).

3.3.2. The Host Community Perspective

A key indicator within the social dimension of the SF-MST is overall perception of host communities of visitors (Section 5.4 in [2]). For reasons stated below, however, resident perception of tourism impacts is a narrow measure of sustainable development, with little policy significance. The background report argues that resident perception of tourism are influenced by *tourism density* and *tourism* intensity (Section 5.43 in [2]).

Tourism density, relates to the pressure exerted by tourism. It is measured by the number of visitors compared to the number of residents (visitor to local resident ratio), and the number of visitors compared to the spatial area (visitor to area ratio). Both measures are associated with social impacts such as overcrowding, overtourism, sense of place, loss of cultural identity and so on.

Tourism intensity relates to the actual and perceived impacts of tourism from the host community perspective. The vast and growing literature on well-being indicators,

however, has moved beyond perceptions to employ a mix of subjective and objective measures [9,43,44]. The background report acknowledges that measurement of host communities' perceptions and feelings towards tourism should be complemented with objective indicators data on the economic, environmental and social context (Section 5.46 in [2]), but little effort is made to investigate the range and relevance of different objective measures, and none are identified in Table 1. Objective measures can be positive or negative in their effect on resident well-being and may include, for example, impacts on the quality of life, cost of living, cultural identity, employment and income, and access to services such as health care, education, affordable housing, transport and infrastructure, quiet space and a living environment.

As displayed in Table 1, community *perceptions* are dominant, with objective well-being measures regarded as *complementary* (Section 5.52 in [2]). Objective measures are taken simply to support informed interpretation of data on perceptions. However, people are often unaware of the things that contribute to their well-being (e.g., ecosystems) and their perceptions provide, at best, only partial information concerning well-being [44]. Since estimates of 'perceptions' typically fail to capture the various complexities of the well-being concept, their policy relevance is limited. Not only are individuals often poor judges of their own future well-being, they tend to give inter-generational well-being outcomes relatively little weight in decision-making compared to current well-being [32]. A focus on perceptions is thus likely to ignore the structural causes of well-being and preclude determination of the sustainability of alternative tourism development paths [10,23]. A mix of subjective and objective measures beyond resident perceptions are necessary if resident attitudes or perceptions are to link with the different drivers of well-being, measuring and valuing 'what really matters' to people and the planet.

3.3.3. The Tourism Supplier Perspective

The tourism supplier perspective emphasises provision of decent work, characteristics of employed persons, entrepreneurship and tourism operator values, acknowledging their direct environmental, social and governance responsibilities. Key indicators include the share of compensation of employed persons relative to tourism direct value added and the share of informal employment in tourism industries. Interestingly, neither of these 'decent work' indicators includes features that many stakeholders would emphasise, such as job satisfaction, fair treatment, opportunities for personal development and social integration, security of work and safe working conditions. The background report (Section 5.68 in [2]) recommends a range of sources to support the collection and organization of data for decent work indicators, including labour force, household and business surveys, but offers no additional indicators beyond those identified in Table 1.

While the SF-MST focus is on employees and decent work, the background report fails to identify indicators developed in new models of the firm that provide an extended view of the firm's responsibilities to all stakeholders. According to these emerging models, firms should strive to create mutually beneficial, 'flourishing' relationships with all stakeholders, thereby generating various other kinds of societal wealth [45,46]. In this extended view, the social and environmental impacts of firm operations should be built into firms' business models, rather than being addressed as 'optional extras'. In the *Beyond GDP* approach, businesses need to think beyond immediate, instrumental and financial benefits to consider a broader range of benefits for both present and future generations of customers, employees, suppliers and buyers, and communities. Given that tourism operator behaviour has a substantial role to play in achieving SDGs, it is disappointing to find no discussion in the background report of the importance of adding indicators developed within such models.

3.3.4. The Governance Perspective

Governance covers the impact of institutional frameworks on tourism, including DMOs and governments at different levels. Relevant indicators include the existence of policies, strategies and plans for sustainable development of tourism; the existence of a

DMO or similar entity responsible for the implementation of such strategies; and the use of standard monitoring tools for assessing the environmental, economic and social dimensions of tourism (Section 5.85 in [2]). In the background report, the governance perspective also emphasises the active involvement of local communities in tourism planning and management (Section 5.14 in [2]).

In the background report, the identified types of governance-related indicators include non-discrimination and equality, participation, openness, access to and quality of justice, responsiveness, absence of corruption, trust, safety and security (Section 5.88 in [2]). These indicators relate to well-being measures in established frameworks such as the *Better Life Initiative* [25]. Since no ultimate aim of good governance is specified in the background report, the process of governance is given no clear direction regarding priorities or trade-offs that may need to be made in policy choice. Since good governance will require trade-offs to be made among economic, social and environmental outcomes of development, how can decision makers be expected to make informed decisions on resource allocation in the absence of an over-arching aim of development such as enhanced human well-being?

The background report acknowledges that coordination across government ministries is required for effective implementation of tourism policies (Section 5.89 in [2]). In reality, policy making often operates in silos or bubbles, with decision makers in different government departments and different industries focusing on the resources and outputs for which they are directly accountable and without reference to the wider impacts of their actions [10]. Given the over-arching policy goal of enhancing well-being, the well-being lens can also help to forge stronger links across public agencies and among public, private and civil society actors [10]. In progressing the *Beyond GDP* agenda, eliminating the decision-making bubbles requires building well-being into the machinery of government and the tools used to make decisions [12,13].

The background report also emphasises the importance of providing opportunities for visitors to access and participate in tourism activity at destinations. Indicators include the levels of expenditure targeted at communication, the number of employees involved in relevant supporting activities, and visitor perceptions of accessibility (Section 5.93 in [2]). Missing from the discussion is the question of whether a visitor who wishes to access a destination may supersede the 'rights' of residents to deny entry [20].

3.4. The Implementation of the SF-MST

The implementation of the SF-MST will involve a coordinated, long-term, national programme of work involving a range of users of information and various source data agencies (Section 2.96 in [2]). The range of agencies will include national tourism administrations, national statistical offices, technical agencies with environmental information, policy agencies, academia and researchers, and the private sector, to ensure that the data sets developed are tested and applied in policy and analysis (Sections 6.5 and 6.6 in [2]).

An important means of advancing the implementation of the framework is through pilot projects in countries or destinations. To date, 28 pilot studies have demonstrated the policy relevance and technical feasibility of the SF-MST framework while identifying areas for improvement [47].

The background report emphasises that key indicators of the SF-MST, as listed in Table 1, comprise only a small number that can be derived from an SF-MST-based data set and that this latest version of the SF-MST is not a final statement but rather a common starting point for future developments in the measurement of the sustainability of tourism and a basis for improving institutional arrangements for the governance and management of statistics on sustainable tourism (Section 1.22 in [2]). At the same time, the report recommends that initial work on the compilation of the SF-MST accounts focus on the use of currently available data rather than considering the development of new data sources (Section 5.100 in [2]). This strategy implies a data-driven approach rather than indicator development to measure 'what really counts'.

3.5. Future Directions for the SF-MST

The background report of the SF-MST ignores many important questions concerning sustainability and well-being. While the SF-MST information system serves many key policy objectives relating to the *material* well-being of households associated with household disposable income, final consumption and wealth, it fails to address many important questions on overall well-being and sustainability [38]. The ST-MST indicators listed in Table 1 do not sufficiently address the challenges associated with the *Beyond GDP* research agenda. Despite some acknowledgement of the importance of well-being outcomes in the background report, the focus of the SF-MST is on the impacts (physical or monetary) of tourism development, rather than well-being outcomes. As a consequence, in its current form, the SF-MST fails to investigate the relevance of well-being measures of resident well-being pertaining to the actual impacts of tourism development. Prominent examples of objective well-being indicators in addition to income and wealth include housing and amenities, health status, knowledge and skills, work–life balance, civic engagement, social connections, environmental quality and safety, which have been developed within the subjective/objective mix of indicators in established well-being frameworks such as *Better Life* [9,10,25].

Recent attempts to extend the SNA framework by integrating well-being outcomes alongside impacts [48–50] face many challenges and are inconsistent with the view that the achievement of well-being outcomes is the ultimate goal of sustainable development. This effort will involve regular compilation of extended modules, drawing on a body of guidance already available. The identified modules include distribution of household income, consumption, savings and wealth, and unpaid household activities; health and social conditions; labour, education and human capital; and environmental–economic accounting. For the first four areas, extended modules (satellite accounts) are proposed to link the central framework of national accounts with well-being and sustainability outcomes [2,36]. While it may be desirable to develop an accounting framework in which statistics on economic, societal and environmental issues in terms of monetary and physical measures are integrated and micro–macro linkages are enabled, this task will take years to complete [36]. The effort to better integrate well-being outcomes into the SF-MST is a worthy one but in general reflects a view that well-being measures are complementary to other performance indicators, rather than primary criteria for policy choice.

4. Extending the SF-MST: Treating Well-Being More Seriously

When taking well-being to be the ultimate goal of sustainable destination development, several issues may be highlighted that need further investigation to extend the range of indicators included in the SF-MST to strengthen its the relevance to tourism analysis and policy.

4.1. A Pragmatic Alternative to Integration: The Well-Being Lens

A more pragmatic alternative to the aforementioned integration effort noted in Section 3.4 allowing well-being outcomes to assume primary status has been proposed recently [35,41,42]. This involves filtering the potential impacts of tourism development through a 'well-being lens', based on a credible well-being framework, to convert economic, social and environmental impacts of alternative development paths into resident well-being outcomes. The lens comprises a broad dashboard of indicators, based on a mix of subjective and objective sources of well-being. The objective/subjective mix provides a sounder basis for guiding and appraising tourism development policies than does a focus on narrow sources of well-being, such as 'satisfaction' or 'perceptions'.

On this approach, well-being outcomes form the ultimate assessment criteria for estimating sustainable tourism development, rather than merely complement standard performance indicators. The construction of a well-being lens allows for the opportunity to monitor changes in well-being associated with alternative development paths and to better understand the interrelations among the various aspects of well-being. The lens can

be used *ex ante* (policy formulation) or *ex post* (policy evaluation) and can be adapted and improved over time for particular destinations as the links between tourism impacts and resident present and future well-being outcomes are better understood and as improved measures become available.

Well-being indicators within an extended SF-MST, ideally, should come from an internationally harmonised data collection, based on common definitions and survey practices and collected as part of the official statistical system of destinations [12]. Criteria for indicator development include relevance, accuracy, completeness, measurability, comparability, reliability and understandability (Section 6.26 in [2]).

The past decade has seen substantial progress in the development of internationally comparable measures of well-being to better understand the effects of industrial growth on people's lives at the individual, household and community levels [25,26,51,52]. The national statistical offices of a growing number of countries, including New Zealand, the UK, Canada, Germany and Ecuador, now routinely collect and publish national dashboards of well-being indicators meeting the quality criteria for official statistics. Unless tourism researchers adopt or develop the types of well-being measures employed by theorists and policy makers, their findings will have little relevance to the wider public debates on appropriate resource allocation to foster sustainable development. A particular strength of well-being indicators developed in consultation with statistical agencies worldwide is their consistency with destination Systems of National Accounts (SNA), providing a credible basis for policy making [12].

The development of the well-being lens will be challenging for destinations with limited statistical capacity and competing statistical demands or where well-being data are not collected routinely or exist only outside the national statistical system. In any case, policy makers at any destination can tap into well-being indicators that have been developed elsewhere. While various challenges must be overcome, the quality of data and set of preferred indicators may be expected to progress over time, resulting in more accurate measures of social progress associated with tourism development.

4.2. Greater Attention to the Role of Capital Stocks in Transmitting Well-Being Outcomes to Future Generations

An understanding of the links between capital stocks and well-being outcomes is essential to interpreting and evaluating the sustainable development of the tourism industry. The quality and quantity of capital stocks determines the full range of consumption opportunities, broadly conceived, and thus well-being available to both present and future generations. Investment and resource exploitation choices made by the present generation will determine the quantity and quality of resources bequeathed to future generations and the associated well-being outcomes [9,17]. For tourism development to be sustainable, the sum of the well-being outcomes of the future generation must be no less than the sum of the well-being outcomes for the present generation. Sustainability is thus seen to be essentially a dynamic concept involving the preservation or enhancement of the total stock of capital that maintains 'well-being' over time [9,22].

The focus of the SF-MST is on the impacts (physical or monetary) of tourism development, rather than well-being outcomes. Table 2 (author construction) identifies some well-being outcomes associated with changes in each of the four capitals.

Progress is being made in the development of well-being indicators associated with changes in different capital stocks and flows [9,12,24,25,51], but the SF-MST omits these measures, as seen in Table 1. While the background report acknowledges the extensive body of literature addressing how changes in those forms of capital interact and jointly determine well-being [2] (annex 1) the SF-MST does not specifically identify well-being indicators for policy use.

The background report notes that methods of valuing capital stocks require techniques that correct for both real-world price distortions and situations where for many types of stocks, market prices are non-existent (Sections 2.87 and 4.107 in [2]). The asset accounts of

the SNA measure only produced and financial capitals alongside some forms of natural capital. Extensions towards the full accounting of natural capital and the inclusion of human and social capitals would enable more meaningful sustainability assessments [48]. Accounting-based approaches to measuring human capital and social capital in particular are not well developed at this time. The background report (Section 1.48 in [2]) supports the dominant 'hybrid capital approach', which employs both physical and monetary measures of stocks and flows [9,52,53]. This evolving body of research can help enable application of the capitals approach to tourism development as well as informing tourism policy and planning as to the resident well-being outcomes of alternative development paths [22,54].

Table 2. Well-being outcomes associated with changing capital stocks.

Economic capital. Increases in economic capital lead to an increase in tourism GDP and tourism employment and productivity, enhancing resident material living conditions. Increased income and wealth, equitably distributed, provide greater opportunities for individuals to achieve well-being outcomes.
Human capital. An increase in human capital and its equitable distribution, has positive effects on the economy and on the well-being of society. Good physical and mental health provide an opportunity for individuals to participate in and enjoy a range of life-enhancing activities inside and outside the workplace. The education system, including tourism education, contributes to present and future well-being through the development of knowledge, skills, productivity and ability to innovate.
Social capital is strongly influenced by the degree of fairness in the distribution of resources. Different types of social capital—bonding, bridging and linking—support tourism development as well as generating various well-being outcomes for people, individually and socially. Well-being indicators include the extent of networking activity, levels of trust between individuals and towards institutions, co-operation, information sharing, volunteerism, ethical behaviour in business, effective governance, gender parity in civic engagement and sense of belonging.
Natural capital. Ecosystem services, connecting natural capital directly and indirectly to well-being, comprise four main types of services: provisioning services (supplying materials and food), cultural services (scientific, recreational, aesthetic, educational and spiritual enrichment), regulating services (climate control and air and water filtration) and supporting services (carbon storage and waste assimilation), essential to the biodiversity necessary for the health and survival of all species.

Sources: [9,22,25].

Further effort is required to move from the conceptual framework of the capitals approach to a practical set of tools for policy to enhance current and future resident well-being outcomes associated with tourism development. New metrics under development that incorporate current knowledge of how natural, social, human and built capital assets interact to contribute to sustainable well-being [18,22,32] can also be employed in tourism research. In the application of the capitals approach to the study of sustainable tourism development, indicators of future well-being should take their place within the well-being lens alongside indicators of current well-being.

Acknowledgement that human well-being is intricately interconnected with the dynamic interplay among social, built, human and natural capitals is an important positive feature of the background report to the SF-MST (Section 1.48 in [2]). However, while the capitals approach provides a robust theoretical framework for identifying and evaluating the well-being outcomes of sustainable tourism development [22,54], many relevant well-being indicators remain absent from sustainability indicator lists compiled by tourism stakeholders. It is disappointing that the SF-MST has failed to identify various indicators that link changes in capital stocks with well-being outcomes for future generations, an essential element of any destination's sustainable development path.

4.3. Greater Guidance on Balancing Economic, Social and Environmental Impacts

The background report emphasises that a suitable balance must be established among the economic, social and environmental dimensions to guarantee a destination's long-term sustainability (Section 1.27 in [2]). But how are trade-offs to be made? The report does not examine the extent to which different types of capital stocks are substitutable for one another in achieving destination sustainable development. To claim overall sustainability is to imply that all trade-offs have been made and accounted for, but this refers to a fundamental, over-arching aim to determine the weighting of different impacts of development. There is a clear need to estimate associated well-being outcomes if different development strategies are to be prioritised. It is the fundamental aim (human well-being) that determines the relative importance of economic, environmental and social dimensions. However, as argued, no effort is made to discuss and let alone specify an over-arching aim.

Achieving sustainable development involves making important decisions about what types of capital can be used up and what must be preserved [54]. An important question is whether sustainable development requires substitution among various types of capitals or whether some types contribute to well-being in a unique way that cannot be replicated by other capital stocks. In answering this question, two major positions have evolved. *Weak sustainability* postulates full substitutability among capital stocks. If all capitals are perfectly substitutable, then ensuring that the total value of capital stocks does not decline over time is sufficient for sustainability. In contrast, '*strong*' *sustainability* holds that substitutability among capitals is severely constrained by the need to maintain critical thresholds of some stocks (primarily natural capital) necessary for human existence at any level of well-being [22,52–54].

To make effective trade-offs, information on the 'criticalness' and relative contributions to well-being of alternate uses of capital stocks is required [54]. Ultimately, permissible trade-offs among the different types of capital stocks cannot be determined without reference to the outcomes for current and future well-being. Any aspect of any capital stock may be regarded as critical to human well-being if it contributes to well-being in a unique way that cannot be replicated by another aspect or type of capital stock [22,53,54]. The practicality of this position will, of course, depend on the formulation of acceptable notions of 'criticalness' and the measures adopted to determine threshold levels of capital stocks. It is necessary to make efforts to better understand how the various contributions to well-being might be weighted and how those weights might change over time, helping DMOs to make informed decisions about trade-offs among the different types of stocks, in the choice between alternative development paths.

Despite their essential importance to the study of sustainable development, the issues of stock depletion, substitution possibilities and potential trade-offs relating to weak and strong sustainability perspectives are ignored in the background report [2]. It is disappointing that the background report does not address these important issues as part of its attempt to address 'what really counts'.

4.4. Detaching SF-MST Indicators from Pro-Growth Paradigm

The background report [2] assumes a pro-growth stance on tourism development. Throughout the report, there is emphasis on securing inclusive economic growth and social development (3.40). The 'tremendous growth' in tourism activity is highlighted (1.32). It is also stated, for example, that the COVID-19 crisis presented an opportunity to reform the industry, ensuring that it grows back better, with resilience, sustainability and inclusivity at its core (1.34). Related documents [6] with a clear emphasis on the material benefits, state how the well-being of current and future generations of residents critically depends on destination economic growth, particularly for developing economies.

Critics of tourism growth point to the growing evidence that individual material well-being depends not only on absolute levels of income and wealth but also on inequalities in its distribution [37]. Findings by Easterlin and others [38] reveal that over the longer term, increased GDP does not improve social well-being beyond a certain threshold level

of living standard. This finding, in itself, undercuts much of the argument supporting continued economic growth of tourism, at least for developed destinations.

The background report also implicitly adopts the mainstream 'growth management' stance that technological progress can result in the 'decoupling' of resource depletion and associated emissions from economic growth [28]. This stance is evident in the types of environmental indicators listed in the SF-MST in Table 1 above. Two forms of decoupling may be distinguished: *absolute decoupling* implies that environmental efficiencies can be substantial enough to result in reduced resource use and lower overall environmental impacts, while *relative decoupling* relates to a situation where resource use and emissions still increase but at a lower rate than economic growth [55]. A recent review of 179 articles, published between 1990 and 2019, on decoupling, mainly between CO_2 and GDP, found no evidence of economy-wide, national/international absolute resource decoupling nor evidence of the kind of decoupling needed for environmental sustainability [56]. Given the biophysical limits to what can be achieved through technological innovation, growth models project that absolute decoupling cannot be achieved in any industry [55–57]. Curiously, the background report does not discuss 'decoupling', despite its importance for the development of indicators relevant to natural capital.

The implications of the infeasibility of decoupling are substantial for tourism development strategy, implying that the continuing emphasis on technology to underpin tourism growth and support sustainable development may be misplaced. In the wider social science research literature, growing recognition that decoupling is unachievable has given rise to the degrowth approach, advocating an equitable downscaling of materials and energy throughput, acknowledging ecological boundaries, locally and globally [57]. The emerging tourism degrowth movement that takes human well-being as a central element of a transformed, economic, social and political system thus gains traction as a serious and viable policy option [28,39,40]. This is not to say that UN Tourism should necessarily espouse 'anti-growth' but rather that it should better acknowledge the bio-physical complexities in achieving sustainable tourism development through the growth process.

5. Conclusions

The earlier part of this paper provided an overview of the SF-MST, the motives for its development and its key features. While the SF-MST makes a valuable contribution to the construction of an international statistical framework accounting for the economic, environmental and social dimensions of tourism at the global, national and subnational spatial levels, it remains unsatisfactory in several respects. Although explicitly claiming to adopt the *Beyond GDP* approach, the SF-MST falls short in this effort. *Beyond GDP* represents an ongoing attempt to develop measures of sustainable development that capture broader aspects of people's living conditions and of the quality of their lives associated with economic, social and environmental impacts. It attempts to measure what really matters to people. The SF-MST, however, emphasises impact indicators, marginalizing well-being outcomes.

While the background report acknowledges the importance of well-being measures in determining what matters to people, it does not incorporate these measures alongside key performance indicators, as shown in Table 1, ignoring advances made by statistical agencies in the development of well-being measures over recent decades. In Section 3, our critical commentary on the background report associated with the SF-MST [2] identified its neglect of well-being indicators as key tourism performance variables. While the background report emphasises that the identified impact indicators conform to standard requirements of statistical validity, it was argued that well-being measures applying the same range of standards are now under development. Given the importance of well-being outcomes in determining preferred development paths, there seems to be no good reason for the SF-MST to have omitted well-being measures associated with tourism activity. The result is a statistical framework that is already incomplete by its publication date. Since the SF-MST purports to include 'what really counts, leaving no one behind' in its indicator

lists, the omission of well-being variables is curious. Certainly, it would seem to preclude the SF-MST from being regarded as a 'paradigmatic change' in any important respect.

Four concerns involving the SF-MST were addressed, each of which relates to its neglect of the well-being outcomes of tourism development. First, in the absence of estimation of well-being outcomes, impact assessments alone do not address the full consequences of tourism development, nor do they identify policies appropriate to the pursuit of alternative sustainable development paths. Since resident well-being outcomes associated with tourism activity provide policy makers with richer information for decision making than standard impact performance measures, arguments were presented to extend the SF-MST to include well-being measures. Taking the ultimate goal of social policy, including tourism policy, to be the achievement of human well-being, present and future, 'sustainability' must be seen as an intermediate rather than primary goal along the path of human progress. A well-being lens, comprising indicators from established well-being frameworks, was proposed to facilitate estimation of the well-being outcomes of alternative tourism development paths. The well-being lens also enables trade-offs to be made among impacts in each of the economic, social and environmental dimensions of destination development.

The paper also argued that the SF-MST has failed to identify various indicators that link changes in capital stocks with well-being outcomes for future generations, an essential element of any destination's sustainable development path. Despite a substantial research effort that has advanced the development of well-being indicators associated with different capital stocks, the SF-MST fails to embed the transmission of well-being outcomes intra- and inter-generationally into the suite of indicators included in the SF-MST.

The achievement of sustainable development also involves balancing the well-being outcomes associated with present and future generations. A further concern involved neglect in the background report of ways to prioritise and/or balance the economic, social and environmental outcomes of tourism development. The source of this failure relates to the aforementioned neglect of human well-being as the primary aim of development. Only if an over-arching aim of development is specified (i.e., human well-being) can trade-offs be made and outcomes prioritised. To make effective trade-offs in order to identify the preferred path of sustainable destination development, information on the 'criticalness' and relative contributions to well-being of alternate uses of capital stocks is required. Attention to this issue requires the adoption of a stance within the 'weak' vs. 'strong' sustainability debate, another issue ignored in the background report.

A fourth area of concern was the pro-growth ethic driving the construction of the SF-MST. This growth orientation is consistent with UN Tourism destination development strategies advocated for several decades [29]. More recently, an increasing number of tourism researchers have voiced their scepticism about the potential for good management practices with technological change to reverse growth-induced environmental and social degradation. Calling for alternative solutions to achieve human well-being outcomes, critics have argued that tourism 'business as usual' will inevitably continue to deliver adverse social and environmental outcomes for destinations into the longer term [20,21]. No recognition was accorded in the background report to the large emerging literature critical of tourism's ability to meet the SDGs and the failure of UN Tourism to take degrowth strategies seriously.

While the SF-MST's embrace of the *Beyond GDP* approach represents a step in the right direction in the development of tourism statistics, this paper argued that this step is smaller than what might have been hoped for. It was argued that UN Tourism has foregone the opportunity to harmonise its statistical construction effort with growing current statistical agency practice internationally. It has failed to incorporate well-being measures into public policy making, in which tourism policy efforts play an important role. Failure to adequately incorporate well-being outcomes within its recommended range of 'sustainability' indicators greatly restricts the scope and policy significance of the SF-MST. The extended indicator list in the SF-MST is thus more akin to 'business as usual' than a paradigm shift in developing the statistical indicator base for tourism destination

planning and management. As noted, the statistical agencies of several countries are making substantial progress in enhancing strategic alignment in the identification of policy priorities, opportunities and challenges to promote the 'social good' of resident populations. If the SF-MST is truly to fulfil its promise of addressing 'what truly matters to people', it must include well-being measures in its further development. Time is running out.

6. Press Releases

- UN Tourism (2024) UNWTO Becomes 'UN Tourism' to Mark a New Era for Global Sector' (https://www.unwto.org/news/unwto-becomes-un-tourism-to-mark-a-new-era-for-global-sector (accessed on 2 May 2024)).
- UN Adopts Global Standard: Statistical Framework for Sustainable Tourism (https://www.environmentenergyleader.com/2024/03/un-adopts-global-standard-statistical-framework-for-sustainable-tourism/ (accessed on 7 April 2024)).
- Measuring the Sustainability of Tourism (MST) (https://www.unwto.org/tourism-statistics/measuring-sustainability-tourism (accessed on 29 May 2024)).
- Measuring What Matters: The New Global Standard to Measure the Sustainability of Tourism Adopted by UN posted on 15 March 2024 by Ecobnb (accessed on 7 April 2024).

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