

## EDITORIAL

*Fiorella Dallari*

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Even in this issue of AlmaTourism is proposed a series of studies and reflections of a multidisciplinary nature, which include particularly accounting ability, economic geography and history of tourism.

Thus, the first essay wants to reply to a question: “what challenges we are facing in teaching accounting and reporting in tourist enterprises” because the accounting ability is meaningful for service enterprises, especially for tourist ones. Very important are the reflections about how to teach accounting in tourism to give to the students the availability to understand the constructive role of accounting, but, at the same time, the bad role of it, the same to serve power and exploitation.

The second essay investigates the interrelationships among customer management development in rural tourism, information and communication technologies level in the territory, perceived economic impacts and rural tourism development. The author presents a survey conducted in the Spanish Pyrenees Mountains and uses a confirmatory factor analysis and structural equation modeling procedure performed using the AMOS software.

In the work of Sileo the main problem for the tourism businesses that operate in ski resorts is that their revenues are strictly connected to the cumulative snowfall level. The work purposes is to show a possible hedging strategy against the financial problems due to the scarcity of snow: the weather derivatives (Andalo, in the Italian Alps as a case of study).

Finally there is a research about the Touring Club Italiano, big pedagogical tool of “making Italians”. A detailed analysis demonstrates that from 1904 to 1914 with an aesthetic update there is also a tacit and clear change of direction of the whole association that opens to a nationalistic thought.

Some notes examining the heritage and its exploitation through innovation and creativity complete the edition. This is the case of the European Capital of Culture, an opportunity not only for a city, but for a whole country which is in the position to show its best values and proposals.

This title created in 1985 brought to the fore more than 50 cities and, as the author illustrates, with very different results. The proposal of Ravenna as Capital of Culture in 2016, was created with the aim of reinventing its look, first of all for its citizens and at National and global level, from the past with a vision towards the future. In general the title offers the opportunity for the European

Union to strengthen the relationships between citizens enhancing their own identities.

The consumption of food during the holiday is increasingly seen as an important element in the marketing of a destination and as a means to improve the travel experience through contact with the local cultures represented by food items. The “Mortadella di Bologna” is a typical Italian sausage with a long history and the author, Cianfalone, presents in very interesting references the first description of Mortadella (diario di viaggio del Grand Tour di Ellis Veyard, 1657-1714), highlighting the connections to local manufacturing practices and to gastronomic expertise.

The report of the second international conference "Sustainable Religious Tourism. Commandments, Obstacles & Challenges" held in Lecce was attended by experts from so many far and different geographical areas.... (p.87)

That are all heritage !