

Toward a mountain resort's overall performance management

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Résumé :

Véritables sources de richesses à l'échelle locale et nationale pendant plus d'un demi-siècle, les stations de montagne font face, depuis plusieurs années, à de nouveaux enjeux économiques, sociaux et environnementaux. En réponse à ces enjeux, de nombreux professionnels et chercheurs ont mis en avant l'importance de la question du management de la performance (Zehrer et al., 2016) ainsi que le besoin de passer d'une conception purement économique de la performance à une vue globale qui prend en compte les activités sociales et environnementales de la station (Sainaghi et al., 2017). Malgré cela, les travaux qui traitent de la performance globale de la station et de son management sont peu nombreux.

En faisant appel au modèle de Performance Measurement and Management Systems (PMMS) de Ferreira et Otley (2009), cette étude cherche à explorer la question du management de la performance globale de la station de montagne au travers de huit thématiques centrales. Ce travail de recherche repose sur une méthodologie qualitative d'étude multi-cas. Quatre stations des Alpes Françaises ont été étudiées au cours de la saison 2015/2016 et un total de 55 interviews ont été réalisées.

Premièrement, cette recherche montre de quelle manière chacune des huit thématiques contribue au management de la performance des quatre stations étudiées. Elle s'intéresse également à la question du rôle des parties prenantes des stations ; une typologie de quatre rôles type est proposée. Enfin, cette recherche a permis de révéler des tensions structurelles, propres aux stations de montagne en général, qui sont autant d'obstacles à la mise en place d'un management de la performance globale.

En conclusion, une approche du management de la performance globale à l'aide du modèle de Ferreira et Otley (2009) s'avère intéressante et prometteuse pour les stations de montagne. Ce travail met également en lumière d'intéressantes pistes pour de futures recherches.

Mots-clés : Performance Globale, Management de la Performance, Mesure de la Performance, Performance Measurement and Management Systems, Stations de Montagne

Toward a mountain resort's overall performance management

INTRODUCTION

Besides their importance in national touristic economies¹, mountain resorts have become a major source of wealth and job creation for local territories. However, for several years now, they face new economic, environmental and social challenges (Galpin et al., 2014; Achin and George-Marcelpoil, 2013; Goncalves et al., 2016) such as growing competition from emerging countries, maturity of traditional market, consumption digitalization, climate change, living and health conditions of seasonal workers, etc. Even though a need to adapt to such a context is well-acknowledged, mountain resorts fail to respond effectively to these new challenges. Both academics and practitioners blame a somehow too narrow, “eco-centric” view of performance in mountain resorts (Machiavelli, 2009; Achin and George-Marcelpoil, 2013) and a lack of performance management (Zehrer et al., 2016; Hudson et al., 2010; Goncalves et al., 2016).

Recently, Sainaghi et al. (2017: p.37) reinforce this idea in their extensive review of tourism performance studies. The authors insist on the need to move from the traditional “*financially myopic*” definition of touristic destination performance to a broader “*overall*” view that also consists of “*social and environmental activities*”. Secondly, the authors underline the importance to adopt new approaches with less emphasis on control and more on a managerial aspect of performance toward the organisations stakeholders. These issues are of particular importance as most research works on mountain resorts continue to treat performance using marketing or “customer-only” based approaches and considering single and isolated touristic companies rather than the destination as a whole (Yilmaz and Bititci, 2006; Sainaghi et al., 2017). Mountain resorts performance is then still assimilated to the sole financial performance of ski lift operators (Achin and George-Marcelpoil, 2013) neglecting

¹ Mission de la France (2015), *Pôle « Tourisme de Montagne »*, www.franceonugeneve.org/Pole-Tourisme-de-montagne.

relationships amongst stakeholders and their complex and mainly non-hierarchical nature (Gerbaux and George-Marcelpoil, 2006).

Then, following Sanaighi et al. (2017), our research ambition is to fill that gap by proposing a new approach of overall performance management using Performance Measurement and Management Systems (PMMS) approach. In particular, PMMS introduced a number of interesting advances (Neely et al., 1995). First, they recognize performance measurement as multidimensional, thus the possibility of introducing an overall performance. Secondly, they advocate for an integrated and systemic view of performance measurement. Thirdly, they acknowledge the need for alignment between performance measures and business strategy (Bititci et al., 2012). Fourthly, its latest developments made an interesting shift from measurement towards management models where “*performance measures facilitate the management of organizations’ performance*” (Bititci et al., 2012: p.309).

As there is, up to our knowledge, no research works on mountain resorts’s overall performance using PMMS, this study seeks to be a first step in this way. Building on the previous work of Ferreira and Otley (2009), we propose a framework for the design and use of PMMS systems in the specific case of mountain resorts. Thus, our research question can be stated as follows: *How can PMMS be designed for the specific case of mountain resorts in order to help them managing their overall performance?*

This research uses a multi-cases study qualitative research methodology. It consists of four distinct resorts located in the French Alps. For each case, the data has been collected through interviews of the resort’s representative stakeholders. A total of 55 interviews were conducted and analysed using content analysis.

The paper is organised as follows. In section 1, we provide a literature review on PMMS, discussing how they can contribute to mountains resorts’ overall performance management. The section 2 depicts our research methodology; the multi-case study scheme is justified and the cases are presented. In section 3, results are presented and a discussion is conducted in section 4. Then, our conclusions are presented in the last section.

1. MEASURING AND MANAGING MOUNTAIN RESORTS OVERALL PERFORMANCE – RELEVANCE OF A PMMS APPROACH?

Overall performance is widely recognised, in the management literature, as the evaluation of the implementation of sustainability strategies in the organisation (Capron and Quairel-Lanoizelée, 2006; Chauvey and Naro, 2013). Beside this first statement, there is no strong consensus over the definition of this concept, often seen as ambiguous and polysemous (Pesqueux, 2004), particularly when defining what it covers. In this work, we will adopt Capron and Quairel-Lanoizelée (2006) view which defines overall performance as covering the impact of the organisation's activities towards its stakeholders² while promoting a wide and balanced view of the organisations strategic objectives, referring to the Triple Bottom Line³ concept (Elkington, 1997).

In the tourism literature, many authors agree on the need to move from a purely economic view of performance to an overall view that also encompasses social and environmental activities (Machiavelli, 2009; Coles et al., 2013; Achin and George-Marcelpoil, 2013). There are few research works, however, to propose such a conception of performance for touristic destination and mountain resorts in particular (Coles et al., 2013; Bourgel, 2016). In their extensive review of tourism performance studies, Sainaghi et al. (2017: p.50) acknowledge the limit of common approaches in tackling this challenge: *“Competitiveness and Tourism Productivity have been the main priorities during the past two decades. While both approaches are crucial aspects of performance measurement, the influence of today's stakeholders require the requisite variety to make better decisions [...] there needs to be management of a broader range of organisational variables”*. On the journey to an overall conception of performance, the authors insist on the importance to adopt new approaches with less emphasis on control and more on a managerial aspect of performance toward the organisations stakeholders. To that purpose, the authors (2017; p.52) state that Performance Measurement and Management Systems (PMMS) represent a *“fertile area for research”*, because they *“can act as control systems”* but also because they *“possess an enabling capability”*. Then, following Sanaighi et al. (2017), our research ambition is to

² The concept of stakeholders has been made popular by Freeman (1984: p.46). According to the author *“a stakeholder in an organisation is (by definition) any group or individual who can affect or is affected by the achievement of the organisation objectives”*.

³ The triple Bottom line refers to a three dimension view of performance; economic, social and environmental.

fill that gap by proposing a new approach of overall performance management using PMMS approach.

PMMS appeared in the performance measurement literature in the late 80s and immediately encountered a strong success (Bititci et al., 2012) in different disciplines. Franco-Santos et al. (2007: p.785) gave a broad definition of PMMS adopting three different perspectives, as presented in table 1.

Table 1. Perspectives and definitions of PMMS (Franco-Santos et al., 2007)

PERSPECTIVE	DEFINITION
Operations	<i>Set of metrics used to quantify both the efficiency and effectiveness of actions (Neely et al., 1995) The reporting process that gives feedback to employees on the outcome of actions (Bititci et al., 1997)</i>
Management Accounting	<i>Considered to be synonymous with management planning and budgeting (Otley, 1999)</i>
Strategic Control	<i>The system that not only allows an organisation to cascade down its business performance measures, but also provides it with the information necessary to challenge the content and validity of the strategy (Ittner et al., 2003)</i>

Taticchi et al. (2012) conducted a literature review on PMMS in the mainstream performance measurement literature; they have identified more than twenty-five PMMS frameworks from 1990 to 2008, some of them being worldwide famous⁴. We will now present the major contributions brought by the PMMS approach in order to demonstrate how such systems can contribute to a new approach of overall performance management for mountain resorts. First, PMMS consider performance measurement as multidimensional, thus introducing new topics for performance measurement such as customer satisfaction (Bititci et al., 2012). Contemporary research works on PMMS insist “*that a contemporary performance measurement system exists if financial and non-financial measures are used to operationalize strategic objectives*” (Franco-Santos et al., 2012: p.80). Secondly, PMMS advocate for an integrated and systemic view of performance. It brings the idea of balance between the different dimensions and indicators with a holistic and generic view of performance, in accordance with Capron and Quairel-Lanoizelée (2006) definition of overall performance

⁴ the *Balanced Scorecard* (Kaplan and Norton, 1992) for instance.

given above. Thirdly, PMMS acknowledge the need for alignment between performance measures and business strategy. According to Taticchi et al. (2012: p.6), the first PMMS frameworks “*paid attention for the first time in linking strategy to operations, using external and internal measures of performance and modelling the company as an integrated structure*”. This also reinforces the relevance of PMMS for the purpose of our research as Sainaghi et al. (2017) insisted on the need for touristic destination to align performance management with their overall strategy. Over the years, literature on PMMS has evolved to bring a fourth and last major contribution; it made a shift from measurement towards management models where “*performance measures facilitate the management of organizations’ performance*” (Bititci et al., 2012: p.309). According to Taticchi et al. (2012; p.6), “*the models that emerged since 2000 embody further improvements in understanding of the process*” as many of those frameworks contain dimensions to explicitly take the managerial aspect into account such as communication, feedback loops or learning (Franco-Santos et al., 2007).

Flagestad and Hope (2001: p.450) stated that “*theories of strategic management in general are relevant sources of knowledge applicable to winter sports destinations*”. Thus, PMMS represent a valid theoretical content in the specific case of touristic destinations. According to those authors, differences emerge when comparing a firm and a destination. Then, two central points have to be considered when adapting content from the generic strategic management literature to the case of mountains resorts; the object boundaries, “*rather vague*” in the case of the destination (Flagestad and Hope, 2001: p.450) and the idiosyncratic nature of the touristic product itself⁵. Considering those two points, we will take some important precautions. Regarding the boundary issue, as we are studying overall performance, we will include all the resort’s internal stakeholders in the scope of this study. To do so, we will use Gerbaux and George-Marcelpoil (2006) *spheres* model to categorise the mountain resort’s stakeholders (see paragraph 2 on research methodology). As for the second issue, because of the fragmented and interdependent nature of touristic activities, we consider, at first, all the resort’s internal stakeholders as equally concerned by PMMS and pay special attention in investigating the roles each type of stakeholders might play.

⁵ The value is produced on site with the customer through a set of different but interdependent activities, each of those, performed by different stakeholders, between which there is a variety of formal and informal links, but not of a hierarchical nature. In addition, the customers only see the destination as a whole (Flagestad and Hope, 2001; Yilmaz and Bititci, 2006; Gerbaux and George-Marcelpoil, 2006).

As said before, literature on PMMS is vast (Bititci et al., 2012) and such systems, have been studied from various angles; implementation, design, use, etc. In this research work, using Taticchi and Balanchandran's typology⁶ (2008: p.149), we choose to focus on the *design* aspect of PMMS, defined by the authors as the “*specific architecture, key elements and measures*” according to the “*characteristics of the business*”. Indeed, we want to understand which features of traditional frameworks, often built for large companies (Bititci et al., 2012), might be relevant for mountain resorts and which features would need to be adapted. Ferreira and Otley (2009: p.263) proposed a framework for the design and use of PMMS that they present as “*a useful research tool for those wishing to study the design and operations of performance management systems by providing a template to help describe the key aspects of such systems*”. This framework is of great interest for our research focused on mountain resorts for four main reasons. First of all, this framework (unlike many others PMMS frameworks) does not contain normative content as it seeks to give a holistic and broad view of PMMS key aspects. It appears as an interesting interpretative tool to structure our approach without restraining or biasing our analysis with ideas on what needs to be done. Second, this framework is adapted to our ambition to focus on PMMS design. The framework's eight central dimensions (the PMMS features) clearly depict a generic performance management design. The table 2 below details the content of the eight central features.

Table 2. The eight features of a PMMS (Ferreira and Otley, 2009)

FRAMEWORK'S FEATURES	
Vision and Mission	Organisation's overarching purposes and objectives
Key Success Factors	Factors that are central for the organisation's future success
Strategies and Plans	Strategic projects, plans and activities adopted by the organisation to ensure its future success
Organisation Structure	Internal formal and informal organisations
Key Performance Measures	The organisation's indicators deriving from its objectives, success factors, strategies and plans
Target Setting	Level of performance the organisation need to achieve for each of its indicators
Performance Evaluation	Process followed by the organisation in order to evaluate individual, group and organisational performance
Reward Systems	Rewards (and penalties) individuals gain for achieving performance targets (or not achieving performance targets)

⁶ Taticchi and Balachandran (2008: p.149) have identified five “*milestones*” of what could be assimilated to a PMMS adoption process; *Assessment, Design, Implementation, Communication/Alignment, Review*.

Thirdly, because it isn't normative, the framework is, a priori, compatible with an overall view of performance. Indeed, Ferreira and Otley (2009) don't advocate for a particular conception of performance, they simply insist on the need for internal consistency within the framework's eight central features. Eventually, this requirement of internal consistency within the eight central features implies that non-strategic features have to be aligned with overall strategy.

In this paper, we wish to contribute to overall performance literature by adapting Ferreira and Otley's (2009) framework design to mountain resorts context. More specifically, we first want to explore the role and importance of the framework's eight features for mountain resorts. Secondly, we also seek to highlight the framework's limitations and adaptation areas in this context. Thirdly, we want to understand the role that the different mountain resort's stakeholders can play in overall performance management. Then, our research question can be stated as follows: *How can PMMS be designed for the specific case of mountain resorts in order to help them managing their overall performance?*

2. RESEARCH METHODOLOGY

The nature of our research object and question led us to favour a qualitative research design. Gavard-Perret et al. (2012: p.277) stressed that qualitative studies are generally more adapted when seeking for "*in-depth understanding*" and "*interpretation*". In our case, we seek to explore the relevance and validity of Ferreira and Otley's framework features (2009) in a context where PMMS has never been used nor tested. According to Yin⁷ (2013), case study method is relevant in our case. We have chosen a multi-case study methodology to perform a cross-case comparison using replication logic. This allows us to understand how the context of our different cases may impact PMMS design. Four French mountain resorts have been selected to participate in this study. Four cases is a relatively small number but, according to Yin (2013), it is enough to be considered a multi-case study methodology. For privacy reasons, the cases will be named A, B, C and D. The table 3 below describes the characteristics of the four cases. The four cases are presented more in depth in appendix B.

⁷ Yin (2013: p.9) proposed a grid to select a research methodology. It uses three criteria; the *nature of the research question*, the *control over the course of behavioural events* and the *need to study contemporary events*.

Table 3. Description of the four cases

	RESORT A	RESORT B	RESORT C	RESORT D
Location	Haute Savoie, France	Haute Savoie, France	Savoie, France	Savoie, France
Altitude	Above 1800m	1200m	Above 1800m	Above 1800m
Population (all year)	Almost none	Almost 3000	More than 2000	More than 1500
creation period	In the 1960s Ex nihilo	In the 1930s The village existed before	In the 1960s Ex nihilo	In the 1930s The village existed before
Resort's type ⁸	3 rd generation "Integrated resorts"	First Generation "Village Resort"	3 rd generation "Integrated resorts"	First Generation "Village Resort"
Tourism seasons	Almost exclusively winter	Strong winter Fair summer	Strong winter Fair summer	Almost exclusively winter
Ranking ⁹	Top 15	Top 25	Top 10	Top 10

The data was collected through semi structured interviews with stakeholders from the four different cases. A total of 55 interviews were conducted. The data was analysed using content analysis with the use of Atlas ti software. Due to the qualitative research methodology selected, data collection has been designed with special care to prevent the four major biases this study faces according to Campbell and Stanley (1963), as presented in table 4 below.

Table 4. Treatment of the major biases, from Campbell and Stanley (1963)

Main biases	Corrective measures taken in collecting data
HISTORY <i>Events, other than experimental treatments, influence results</i>	- No major organisational changes or events, inside the resorts, have been observed over the data collection period
MATURATION <i>Interviewees' perceptions have changed over the course of the study</i>	- Data collected over a single touristic season : 2016/2017 - The data has been collected case after case in order to have collection periods as short as possible for each case: April 2016 – June 2016: Case A & B March 2016 – April 2016: Case C January 2016 – February 2016: Case D

⁸ Delorme, F. (2014). Du village-station à la station-village. Un siècle d'urbanisme en montagne, In Situ [en ligne], <http://insitu.revues.org/11243>

⁹ In terms of number of visits during the 2015 winter season amongst French mountain resorts. Data from the yearly report of Montagne Leaders : www.montagneleaders.fr.

Table 4 (continued). Treatment of the major biases, from Campbell and Stanley (1963)

Main biases	Corrective measures taken in collecting data
<p>SELECTION <i>The interviewees list does not represent the unit of analysis</i></p>	<ul style="list-style-type: none"> - The four cases have been selected in order to have different combinations of the resort main structural characteristics: type, altitude, tourism seasons, etc. Moreover, those resorts, due to their history and size, are good examples of their respective type of resorts. - The interviewees have been selected using the <i>spheres</i> model of Gerbaux and Marcelpoil¹⁰ (2006: p.13). At least one representative of each group has been interviewed in each case. The interviewees list is showed in appendix A. - In addition, the interview list has been reviewed and enriched by the city council in each resort (only structure concerned by all the different interests in the resorts) to ensure no specific types of stakeholders have been forgotten in our selections.
<p>INSTRUMENTATION <i>Data collection instruments aren't stable or use wrong wording (inaccurate or not shared among interviewees)</i></p>	<ul style="list-style-type: none"> - An interview guide was used; it is structured around the eight central features of Ferreira and Otley's (2009) framework. - All eight features have been discussed using a stable set of questions. To make sure the interviewees had a correct understanding of the themes, the interviewer has defined them prior to any discussion; Ferreira and Otley's (2009) definition have been used (see table 2).

3. RESULTS

Because this research relies on a multi case methodology, we will present the results tackling the 8 features of Ferreira and Otley's model (2009) in a cross case fashion. To facilitate the reading of this section, we have grouped these features into 4 different themes in which features appear worth being discussed together according to the research results.

3.1 STRATEGY RELATED FEATURES

This section tackles what we call the strategy related feature, namely *vision and mission, key success factors and strategy and plans*. In resorts B, C and D, there are no tracks of formalised and communicated vision and mission even if the city council together with

¹⁰ According to Gerbaux and George-Marcelpoil (2006: p.13), mountain resorts' stakeholders can be categorised into *spheres* which are defined as "specific worlds in which the stakeholders evolve with formal and informal rules". Inside the mountain resort, there are three spheres; namely the *political sphere*, the *civil sphere* and the *economic sphere*.

their extended tourism offices¹¹ are currently working on it in resorts C and D. By contrast, in resort A, there exists a vision and a mission. It has been built by the tourism office and communicated to the resort's major stakeholders (ski lift operator, main ski school, etc.). It tackles mainly economical and a few environmental concerns. Many major stakeholders in resorts B, C and D insist on the difficulties they face in doing so. Those difficulties seem to be due to the resorts' complexity and the demanding task to build a vision and a mission encompassing all aspects of overall performance in accordance with all stakeholders' interests. Some stakeholders also point to a lack of expertise in performing such a task.

“We need to find some help to build all this, but most importantly, we need to get aware that we need help” (case B, political sphere – May 2016)

In all four cases, there exist various strategic projects and plans. In resort A, they are designed and managed according to the vision and mission. As for resorts B, C and D, strategic projects and plans replace the missing vision and mission and represent the only strategic content in the resorts.

“I don't know if there is a strategic vision [...] I am mostly concerned by the lift link project. This is really the resort's future.” (case B, economic sphere – May 2016)

Eventually, it is important to note that the key success factors feature hasn't been understood by an important number of interviewees, mainly by the smallest stakeholders (shops, restaurants, hostels, etc.); therefore, we will no longer discuss this feature. Even though the four resorts show different levels of practices regarding the strategy related features, we observe some similarities in the stakeholder's perceptions of those features across the cases. The major stakeholders (city council, ski lift operator, tourism office or extended tourism office, etc.) show a strong interest in all strategy related features, and, for the most part, wish to have more of those. They are particularly interested in the resort's vision and mission as their own strategy depends on it.

“It is a necessity because, as a small business, a large group or the resort in itself, we cannot only do a day-to-day management.” (case C, economic sphere – April 2016)

¹¹ Usually, in French resorts, the tourism office is only in charge of touristic activities. However, in resort C and D, there are no tourism offices but larger organisations (we call them extended tourism offices) that not only manage tourism activities but also manage resorts' infrastructures and events.

On the other hand, smaller stakeholders (shops, restaurants, hostels, etc.) are far more interested by the strategies and plans, because it is more tangible and closer from their day-to-day concerns. Generally speaking, the resort's vision and mission appear to be too far away from their concerns, but a few of them are still curious as they feel more attached and involved in the resort's community.

“I won't say it is a big issue for me not to know the vision. Sure, it would be a plus to know the main orientations. At least, I want to know about the important projects.”

(case A, civil sphere – May 2016).

3.2 ORGANISATIONAL STRUCTURE FEATURE

This section tackles the *organisation structure* feature. In resort A, the majority of interviewees reckon that there is a central structure that manages the whole resort; the tourism office. We have identified two reasons for this consensus. First, the resort is a purely touristic unit (see appendix B) therefore the tourism office is naturally placed as a focal point in the resort. Second, the tourism office director is perceived by the resort's stakeholders as well performing and charismatic. As a consequence, a mutual trust has been built between stakeholders.

“The Tourism Office is led by great people. Us, the 7 or 8 big actors are following.

They are the engine and it works!” (case A, economic sphere – May 2016).

In resort C, most of the interviewees identify the extended tourism office as the central organisation structure. It is mainly explained by the great influence this stakeholder had in the past, together with its former management team. However, due to contentious events over the past years (see appendix B), the management team and the city council have changed. While still being considered as the central organisation structure, the extended tourism office suffers from a trust crisis strongly damaging the collaboration with the resort's stakeholders. By contrast, in resorts B and D, there is no consensus over the existence of a single organisation structure managing the whole resort. Some stakeholders say it is the tourism office or extended tourism office because it is the stakeholder in charge of the tourism, while others state it is the city council because it gathers the resort's interests. A third group of stakeholders state that there cannot be a single organisation structure to manage the whole resort because there are too much interests to be represented in the resorts.

“The city council is in charge. They are the only people able to make all the interests converge in the resort” (case B, civil sphere – June 2016)

“The single structure model may be possible somewhere else but in the european resorts, it doesn’t exist” (case D, political sphere – February 2016)

However, many interviewees think the people in charge matter more than the organisation structures, which appear to be hard and time consuming to change. Indeed, it doesn’t seem to be a “lever” that stakeholders can act on. The situation in resort C, depicted above, is a good illustration of that. Also, in resort A, the good reputation of the tourism office director appears to be the main reason for the trust that other stakeholders have toward the tourism office.

“We cannot change history, we didn’t start from scratch. Saying that we will evolve through a unique and centralised structure and that it is going to solve all the problems... it just won’t work” (case B, politic sphere – June 2016)

3.3 PERFORMANCE MEASUREMENT RELATED FEATURES

This section tackles what we call the performance measurement features, namely *key performance measures* and *target setting*. In all four cases, there are key performance measures at the resort’s level, but there are only a few of them and, surprisingly, they are almost the exact same across the four cases; frequentation¹², accommodation occupation rate and customer satisfaction. Those indicators only tackle economical concerns for the winter season. Also, they rely on either a single stakeholder (ski lift operator for frequentation) or an external service provider (for accommodation occupation rate and customer satisfaction). Other key performance measures exist only in resort A, such as customers’ complaints or shops revenue. However, once again, those indicators only tackle economical concerns for the winter season. In all resorts, there are neither defined targets nor objectives. Some interviewees argue that objectives are useless for the tourism activity because of its vulnerability to weather conditions or external events.

“We cannot set targets as in companies, we are vulnerable, when the season starts with no snow, there isn’t much you can do.” (case B, economical sphere – June 2016)

¹² Through the amount of skiing days sold or the revenue of the ski lift operators.

Across the four cases, major stakeholders (tourism office, ski lift operator, etc.) think key performance measures and targets are of vital importance. They also acknowledge that there currently is a cruel lack of them. However, when asked which type of indicators they would need, there is no consensus, some of them even not knowing what they would need.

“We don’t have enough measures but apart being more accurate with frequentation, I don’t see what else to measure.” (case A, economical sphere - April 2016)

Smaller stakeholders (shops, hostels, etc.) say that key performance measures and targets are interesting however they feel more curious to know about the resort’s overall performance than really concerned with those performance measurement practises.

“I don’t feel very concerned. I don’t need those numbers” (case B, economical sphere – June 2016)

When investigating the lack of key performance measures and targets, we found two main causes. The first one is the absence of preliminary elements of strategy, especially in resorts B, C and D. The stakeholders can’t seem to find a consensus over what to measure when they haven’t decided where the resort needs to go. As a consequence, they favour easily available measures.

“As long as you don’t have a vision and a strategy, it is hard to decide which performance indicator to have.” (case D, economical sphere – February 2016)

The second reason is the lack of cooperation amongst stakeholders. In case B, C and D, the vast majority of smaller stakeholders interviewed clearly refuse to participate in performance measurement by providing their own performance information. First, as independent stakeholders, they do not want to share private and sensitive data and second, they fear that this data would end up being communicated to other stakeholders, including some of their competitors in the resort. However, some of them would accept to communicate their data through an external and independent service provider.

“We don’t really like to give our performance information. Sometimes [the tourism office] asks us. We say “we did well” or “we didn’t do so well” and that’s it” (case B, economic sphere – June 2016)

Once again, resort A appears to be an exception. For instance, customers' complaints and shops revenue indicators are computed by the tourism office with data communicated by a certain amount of small stakeholders (most of them, but not all of them). Those stakeholders agree to do so because they trust the tourism office and, once again, its director in particular.

“I don't know if there are performance measures [...]. I am not really interested. I leave this to [the head of Tourism Office]. I trust him on that.” (case A, economic sphere – May 2016).

3.4 CONTROL AND INCENTIVE RELATED FEATURES

This section tackles what we call the *control and incentive features*, namely performance evaluation and reward systems. First of all, in resorts B, C and D, apart for the tourism office (or extended tourism office) and the ski lift operator¹³, there are no evaluation of a single stakeholder in particular. In resort A, as explained above, some stakeholders share their data with the tourism office. This data is then converted into indicators to evaluate the performance of an activity in particular, accommodation for instance (but those measures don't concern one stakeholder specifically).

In all resorts, we observe reward systems for customers such as loyalty offers. In resorts A and B, there are no other forms of reward systems. In resort D, the extended tourism office has built a (non-mandatory) charter system for good welcoming standards. All tourism related stakeholders complying with that charter receive a resort's made award that they can display for the tourists. In resort C, the extended tourism office together with the city council offered to all single accommodation owners a certain amount of money and tax cuts for them to renovate their property. However, this system was later abandoned because it was perceived too generous while not delivering the expected results.

“We were very generous and not so restrictive for individual flat owners. When we started to back up, we had a lot of complaints.” (case C, civic sphere – April 2016).

Generally speaking, control and incentive features strongly divide the interviewees. Major stakeholders, who are more used to such practices, think individual performance

¹³ In French mountain resort's, the tourism activity is a public service. Therefore, the ski lift operator and the tourism office (or extended tourism office) are either associations funded by the city council or private organisations working under public service delegation contract.

evaluation and reward systems are essential to manage the resort's overall performance. They also think there currently is a lack of those and wish for more.

“The ski lift operator is the only one to be evaluated but we should all be evaluated. We are all judged by the customer, so...” (case D, civic sphere – February 2016).

On the other hand, smaller and independent stakeholders (shops, hostels, etc.) refuse to be evaluated and be told what needs to be done through reward systems. They think those practices are not only useless but also detrimental to the resort's climate.

“This will create a competition between people; it's going to be harmful” (case C, economic sphere – April 2016).

4. DISCUSSION

In this research, we have explored the central features of overall performance management in mountain resorts' context using Ferreira and Otley's (2009) PMMS design. In this section, we will discuss the cross-case results presented above.

Ferreira and Otley's (2009) eight features haven't proven to be equally as important across the four cases studied. First of all, the strategy related features, namely *vision and mission* and *plans and strategies*, appear to play a critical role in overall performance management. We notice that going beyond a pure economical approach of performance seems to start, in all four cases, by strategic content that goes beyond pure economical considerations. Also, strategy related features seem to be the backbone of overall performance management as the other features (performance measurement related ones in particular) need to be shaped according to strategic content. Secondly, the *organisation structure* feature, while also being an important one, isn't perceived by most of the stakeholders as a “lever” worth acting on. In accordance with this statement, Marcelpoil and Achin (2013) state that organisations are the results of the mountain resorts path over the years and that stakeholders actually have little control over it. It appears that the people in charge and their expertise matter more than the structure. Thus, to strengthen Ferreira and Otley's framework (2009), we would suggest adopting a broader definition of the organisation structure feature. Then, it would also encompass the leadership and expertise of the organisations' managers. Thirdly, despite the cruel lack of performance measures and targets observed in three of the four cases,

the features related to performance measurement, namely *key performance measures* and *target setting* appear as core elements of overall performance management. This is in line with Sainaghi et al. (2017: p.37) who state that “*performance measurement remains one of the most critical activities for those concerned with the strategic planning and management of tourism*”. However, results suggest that preliminary elements of strategy are a condition to build relevant performance measures. Fourthly, the features related to control and rewards, namely *performance evaluation* and *reward systems*, led to a controversial discussion. As those features have strongly divided the interviewees, it is rather difficult to assess their contribution in overall performance management. As stressed by Bititci et al. (2012: p.310), “*in certain cultural context, the use of performance measures can lead to dysfunctional behaviours*”. Therefore, the use of such features has to be carefully thought as to who is concerned by them.

Moreover, among the four cases, we have only observed a few tracks of overall performance management as shown in the table 5 below.

Table 5. Overview of the main results across the four cases

	RESORT A	RESORT B	RESORT C	RESORT D
Vision and Mission	There exists a vision and a mission. It is almost exclusively oriented on winter tourism.	No <i>vision and mission</i> .	No <i>vision and mission</i> . The city councils and the extended tourism offices are currently working on those features.	
Key Success Factors	Feature not understood by most of the interviewees.			
Strategies and Plans	There are <i>strategic projects and plans</i> , designed according the vision and mission.	There are <i>strategic projects and plans</i> . They represent the only strategic content across the resorts.		
Organisation Structure	The tourism office, perceived as the central <i>organisation structure</i> , is enjoying a positive image, mostly thanks to its director.	No consensus over the existence and identity of a possible central <i>organisation structure</i> .	The extended tourism office, perceived as the central <i>organisation structure</i> , is facing a trust crisis.	No consensus over the existence and identity of a possible central <i>organisation structure</i> .
Key Performance Measures	There are some performance measures. Some of them are related to strategic content.	There are very few performance measures and only economical ones. They are the same in all three resorts and are used mainly because they are easily available.		

Table 5 (continued). Overview of the main results across the four cases

	RESORT A	RESORT B	RESORT C	RESORT D
Target Setting	There are neither targets nor objectives. It is argued that the dependency of the tourism activity on weather conditions or external events makes <i>target setting</i> inefficient.			
Performance Evaluation	Most of the major stakeholders are evaluated by the city councils due contractual links. However, smaller stakeholders aren't evaluated and most of them refuse to be.			
Reward Systems	There exist some customer loyalty programs.		Non-mandatory <i>reward system</i> to encourage private accommodation owner to renovate their property. It has been abandoned. Also, some customer loyalty programs.	Non-mandatory charter system to encourage tourism related stakeholders to comply with welcoming standards. Also, some customer loyalty programs.

Beside mountain resorts complexity (already depicted in the first part of this research), results show some implementation roadblocks such as the behaviours of some stakeholders who refuses to share their data, etc. Investigating the reasons behind those roadblocks, we found three main structural tensions mostly left unmanaged in the cases studied. The first tension comes from the apparent incompatibility of all overall performance dimensions and all stakeholders' expectations in the cases studied. Results clearly show all aspects of overall performance and all stakeholders' interests do not converge; choices have to be made (and managed). Many scholars (Lacroux and Ben Larbi, 2009; Chauvey and Naro, 2011) have already studied this phenomenon using the concept of paradox¹⁴; they state that it is deeply rooted in the concept of overall performance itself and call for new way to manage those paradoxes. The second tension is due to the nature of the mountain resort itself. Apart from the major ones, we observed that the resort is made of several smaller and independent stakeholders. Those stakeholders face a difficult choice between cooperation and competition (Mariani et al., 2014). The fact that a majority of them refuse to communicate their performance data in resort B, C and D and that a majority of them agree to do so in resort A is a perfect illustration of that. The third tension appears to be the outcomes of the combination of the first two paradoxes. Confronted with those two first tensions, major stakeholders (city

¹⁴ Defined by Chauvey and Naro (2013: p.8), quoting Smith and Lewis (2011), as "a set of contradictory but inter-related elements which exist simultaneously and persist".

councils, ski lift operators, tourism office, etc.) also face a difficult choice between centralisation (quicker decision making) and decentralisation (representation of all stakeholders' interests). Some of those major stakeholders are conglomerates involved in more than one resort (such as ski lift operator groups or holiday residence groups); they also face a choice between a conglomerate strategy and a resort strategy (George-Marcelpoil and François, 2012).

The results also show strong discrepancies among the stakeholders' roles and behaviours toward overall performance management. In resort B, C and D, we saw that the city council is widely considered as the source of the eight features of the resort's overall performance management (but mostly from a strategy point of view) because it is the only stakeholder to gather all (or most of) the resort's interests. In resort A, we observe the same phenomenon for similar reasons but with the tourism office, since resort A is a purely touristic unit. Generally speaking, those stakeholders appear to play a role of architect in charge of overall performance management. However, in some cases, they don't have the appropriate expertise to design and manage those features and need to acquire them by hiring new people or calling on a service provider. The other major stakeholders (ski lift operator, main ski school, etc.) appear to be highly involved in the elaboration and use of all eight features of the resort's overall performance management, but only for the overall performance dimensions they are representing (e.g. tourism for the tourism office). Then, smaller stakeholders, often more independent too, get less involved in overall performance management. They show interest for more tangible features such as strategic projects and plans, performance indicators and targets within the scope of their activity and are less interested with high level strategic considerations such as vision and mission. However, some of them get interested beyond the scope of their activity by showing a strong interest in strategy related features. Often, they are performing well in their activity, are well perceived among the stakeholders involved in the same activity and are opinion leaders. Through this discussion, we propose a typology of the four typical stakeholders' roles toward the resort's overall performance management as presented in table 6 below. To be more specific in defining those roles, we use Mitchell et al. (1997) stakeholder's attributes of *power* and *legitimacy*.

Table 6. Stakeholders' roles toward overall performance management – a typology

ROLE NAME	ROLE DESCRIPTION
Focal stakeholder	<ul style="list-style-type: none"> - Has strong power and legitimacy mainly because of its central role ; it gathers all or most of the resorts interests - Is well placed to be the architect in charge of the overall strategy and overall performance management
Major stakeholder	<ul style="list-style-type: none"> - Has strong power and legitimacy mainly because of its size, its resources, its history and for often being the only stakeholder (or main one) involved in a resort's critical activity (e.g. ski lift operators) - Is highly involved in all eight features of overall performance management
Leader smaller stakeholder	<ul style="list-style-type: none"> - Has low power because of its more humble size and for working on a resort's less important activity - Has strong legitimacy because of its history, the leadership of its representatives or because it is seen as well performing amongst its competitors - Is interested in all eight features of overall performance management. It can play a role in implementation for being an opinion leader amongst its community
Follower smaller stakeholder	<ul style="list-style-type: none"> - Stakeholder with low power and legitimacy because of its more humble size and for working on a resort's less important activity - Is only interested in the tangible, close to its concerns, features of overall performance management.

CONCLUSION

This research work sought to propose a new approach of overall performance management for mountain resorts using PMMS design. More specifically, we sought to confront and adapt Ferreira and Otley's (2009) eight features PMMS design to mountain resorts context. Relying on a qualitative multi-case study research methodology, we used the eight features as an analysis grid to explore performance management with representatives of stakeholders within four different French Alpine mountain resorts. Our research work leads to theoretical contributions as well as recommendations for mountains resorts stakeholders and managers.

From a theoretical point of view, Ferreira and Otley's eight features (2009) have proven to be quite relevant in the context of the four resorts studied. We observed that despite the "*idiosyncratic nature of touristic destinations*" (Sainaghi et al., 2017: p.37), there were an important amount of structural similarities among the cases discussed. We showed how the

eight features could contribute to overall performance management in the case of the four resorts. This research also tackled the issue of stakeholders' roles; we proposed a model of four typical stakeholders' roles toward overall performance management. Eventually, noticing only a few tracks of overall performance management across the four cases, we investigated the reasons behind this phenomenon and highlighted structural tensions and paradoxes; some related to the concept of overall performance and others related to the characteristic of mountain resort itself.

From a managerial point of view, this work brings many insights to managers and any representative of a stakeholder in mountain resorts. First, this work proposes a set of key features of a PMMS design for the specific context of those destinations. Secondly, it shows the importance of leadership in such context, insisting that changing the organisation structures might be more time consuming and less effective than working on leadership networks. Ultimately, this study also seeks to alert managers and representatives of stakeholders in mountain resorts by telling them that overall performance and overall performance management appear to start with an overall approach of strategy.

Our study has some limitations. First, our work relies on a qualitative research methodology. The multi case study scheme allowed us to make a cross case discussion. However, our results only have an internal validity. Secondly, the timescale of our study, limited to a winter season doesn't allow us to understand the evolution of current practices in response to the resort's evolving context. In our opinion, further research, building on this work, should look for external validity of our framework adapted from Ferreira and Otley's (2009) in testing its proposed design in other mountain resorts. When studying those four different resorts, we noticed that the level of overall performance management practises, at the resort level, were low for three of them. We also noticed that some seemed more mature regarding performance management practises. Thus, a process-based approach on PMMS adoption for mountain resort seems to be another very promising opportunity for further research.

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APPENDIX A – Interviewees list (by case and by stakeholder's sphere)

	ECONOMIC SPHERE	POLITIC SPHERE	CIVIL SPHERE
CASE A	<ul style="list-style-type: none"> - Ski lift operator – <i>Director</i> - Tourism Office – <i>President</i> - Tourism Office – <i>Director</i> - Shop – <i>Owner</i> - Shop – <i>Owner</i> - Non tourism related company – <i>Owner</i> - ESF Ski School – <i>Director</i> - Estate agency – <i>Associate</i> 	<ul style="list-style-type: none"> - City council – <i>Mayor</i> - City council – 3rd <i>Deputy</i> 	<ul style="list-style-type: none"> - City council – <i>Head of Services Department</i> - Service and Networks association – <i>President</i> - Local journal – <i>Chief editor and owner</i>
CASE B	<ul style="list-style-type: none"> - Ski lift operator – <i>Director</i> - Tourism Office – <i>Director</i> - Shop – <i>Owner</i> - Shop – <i>Owner</i> - Non tourism related company – <i>Owner</i> - Non tourism related company – <i>Owner</i> - Shops owners union – <i>President</i> - Hotel – <i>Owner</i> - ESF Ski School - <i>Director</i> 	<ul style="list-style-type: none"> - City council – 4th <i>Deputy</i> - City council – 6th <i>Deputy</i> 	<ul style="list-style-type: none"> - City council – <i>Head of Services Department</i> - Culture and heritage association – <i>President</i> - Local journal – <i>Chief editor and owner</i>
CASE C	<ul style="list-style-type: none"> - Ski lift operator – <i>Director</i> - Holyday Residence – <i>Director</i> - Shop – <i>Owner</i> - Shop – <i>Owner</i> - Restaurant/Pub – <i>Owner</i> - Estate agency – <i>Associate</i> - Extended Tourism Office - <i>Director</i> - ESF Ski School - <i>Director</i> 	<ul style="list-style-type: none"> - City council – <i>Mayor</i> 	<ul style="list-style-type: none"> - City council – <i>Head of Services Department</i>
CASE D	<ul style="list-style-type: none"> - Ski lift operator – <i>Director</i> - Restaurant/Pub/Nightclub – <i>Owner</i> - Hotel – <i>Owner</i> - Restaurant – <i>Owner</i> - Extended Tourism Office - <i>Director</i> - Tour operator – <i>Director</i> - Hotel – <i>Owner</i> - Hotel – <i>Owner</i> - Ski area management service – <i>Director</i> - Restaurant/Pub – <i>Owner</i> - Tour operator – <i>Director</i> - Restaurants/Shops – <i>Owner</i> - Holyday residence – <i>Director</i> 	<ul style="list-style-type: none"> - City council – <i>Mayor</i> - City council – 2nd <i>Deputy</i> 	<ul style="list-style-type: none"> - City council – <i>Head of Services Department</i> - Workers assistance association – <i>Director</i> - Sports club – <i>Director</i>

APPENDIX B – Cases description

CASE A

The resort A is located in the French Alps in Haute-Savoie. It is attached to the same village as resort B. However, it is located outside the village. Resort A has been created ex-nihilo in the 1960s and is fully oriented on tourism activities; there are very few people living in the resort all year round. The accommodation supply mainly consists in holiday residences, most of them managed by the same company. The majority of shops and ski schools are also managed by a very small group of people. Ski lifts are operated by a single private company. In addition, the city council, in charge by law of tourism in the resort, has no representative in the resort and let the Tourism Office (organisation in charge of the touristic activities) as the resort's central organisation. Therefore, the resort's management is made of a very small group of people and all belong to the Tourism Office board.

CASE B

The resort B is also located in the French Alp in Haute-Savoie. As opposed to the resort A, the resort B is located inside its village. Tourism is very important during the winter season and fairly important during summer. The village was there before the resort was created in the 1930s. There are almost 3000 people living in the resort all year round. Accommodation supply mainly consists of traditional hotels and chalets. There are also a large number of shops, restaurant, cafes and pubs. Ski lifts are operated by a single private company. Eventually, there also is a Tourism Office to manage tourism activities. Roughly said, the city council and the Tourism Office are the two central organisations.

CASE C

Resort C is located in the French Alps in Savoie. It has been created ex nihilo in the 1960s but there are more than 2500 inhabitants all year round. Because of the high altitude, it has a long winter tourism season. It also has a fairly important summer tourism season. The ski lifts are operated by a single private company. The tourism accommodation mainly consists of holiday residences and there are many shops, restaurants, café and pubs. Resort C has an extended tourism office that also manages the resort's infrastructures and events. The mayor is president of the extended Tourism Office. It is important to tell that, at the moment of the study, because of difficult relationships between previous people in charge of important stakeholders in the resort, there are an important distance and a lack of trust, even though a new city council was elected since that time.

CASE D

Resort D is located in the French Alps in Savoie. The village existed before the resort was created in the 1930s and there are more than 1500 people living in the resort all year round. There exists all type of tourism accommodation, but it mainly consists of traditional hotels and chalets. There are also a large number of shops, restaurant, cafes and pubs. Ski lifts are operated by a single private company. Like resort C, Resort D has an extended tourism office that also manages the resort's infrastructures and events.