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The balanced scorecard of a new destination product: implications for lodging and skiing firms

Abstract

New product development (NPD) is a counter-seasonal strategy able to reduce demand fluctuations, especially during the seasonal tails. No previous study has analysed this field through the lens of balanced scorecard (BSC). This explorative paper contributes to this gap and considers two research questions: i) How is a destination NPD process operationalized using the four BSC perspectives? ii) What is the relevance and content of each perspective in this particular field?

The study deploys a longitudinal analysis of the Skipassfree product, launched by Livigno (Italy) in 2007. Over a decade, this product generated a significant uplift both in terms of hotel guests (+108%) and ski company clients (+248%). The proposed framework is built around 22 codes and incorporates a fifth BSC perspective (the destination context). "Learning and growth" is the most significant perspective with "alignment" being a key attribute, which suggests the relevance of innovation and stakeholders' involvement.

Keywords

Balanced scorecard (BSC); new product development (NPD); Skipassfree; performance; Livigno (Italy)

1. Introduction

The increasing competition in the tourism and hospitality industry (Go and Govers, 2000; Ritchie and Crouch, 2000) pushes destinations to carefully manage seasonality (BarOn, 1975), especially in alpine contexts (Pegg et al., 2012; Sainaghi, 2008). Possible strategies are usually centred upon a few drivers, including: price (Turrión-Prats and Duro, 2017), events (Connell et al., 2015; Getz and Page, 2016; Sainaghi and Mauri, 2018), NPD (Sun and Carter, 2009), and market segmentation (Sainaghi and Canali, 2011). While event management (Getz, 2008, 2012) and marketing strategies (price, market segmentation) are well studied, particularly in the field of hospitality, NPD has not evolved in a similar accretive manner (Chen et al., 2013). Based on a recent literature review, NPD is defined as the process from a conceptualized idea to market launch of novel or updated goods (Müller-Stewens and Möller, 2017). Sandvik et al. (2011) suggest that tourism organisations may not always have a formalised process for NPD, especially in the case of small-medium sized businesses. Many studies assert that NPD is strongly linked with firm competitive advantage, both in the general field of management (Barczak et al., 2009) and also for lodging companies (Skalpe and Sandvik, 2002).

For hospitality firms and in the context of this study, NPD is usually deeply linked with the overall destination management (Sainaghi, 2006). Prior hospitality and tourism studies as reported in Table 1 were focused on: hospitality businesses (60%), followed by tourism destination (35%), plus some marginal articles that follow a combined approach (5%). Researchers have used the BSC mainly to measure performance, to develop strategy or to evaluate (in a broad sense) hospitality and especially tourism websites.

Given the array of local firms, the implementation of a new product is a difficult task for a tourism destination (Haugland et al., 2011). A destination, can be described as a network (Baggio and Sainaghi, 2016) or complex system (Baggio and Sainaghi, 2011), where nodes are organizations and relationships among them are links (Sainaghi and Baggio, 2014, 2017). Furthermore, while each company produces and delivers its service or good, the customer perceives the destination as a single element (Buhalis, 2000). Therefore, a destination new product requires evidence of governance (d'Angella and Go, 2009; d'Angella et al., 2010). These observations illustrate the high level of NPD complexity and the need to treat this topic with a multi-stakeholder approach (Beritelli, 2011) and inside a "processual" – rather than a "content" – perspective (Sainaghi, 2006).

The BSC was developed by Kaplan and Norton and incorporates theories, such as shareholder value, principle-agent framework, uncertainty and multi-period optimization, and stakeholder management (Kaplan, 2009). Since its formulation by Kaplan and Norton (1992), a plethora of applications in different sectors and products were proposed (Cooper et al., 2017; Hoque, 2014). The BSC is a performance tool that provides managers with the mechanisms to develop performance objectives and measures linked to strategy (Phillips, 2007). The model was created in a context reliant upon performance measurement systems built around only accounting-based performance indicators and the increasing need to integrate financial indicators with performance measures that are broader in focus and include qualitative indices (Neely et al., 2008). This "performance revolution" has involved in the hospitality industry with some emerging problems: "short-termism" (Denton and White, 2000), excessively "profit based" (Brander Brown and McDonnell, 1995), "past orientation" (Atkinson and Brander Brown, 2001), "unbalanced" performance (Mongiello and Harris, 2006), distance from markets (Evans, 2005), absence of an "holistic approach" (Phillips, 1999). These limitations refer primarily to accounting indicators, suggesting the need to integrate these measures with something new.

Later, some important innovations were introduced and studies distinguished between first, second and third generation of the BSC (Hoque, 2014). The "basic" model (used in the present contribute) adopts a scorecard format and is built around four perspectives.

Financial perspective summarizes the "output" of the whole framework functioning. Despite the adjective "financial", this perspective usually integrates various measures such as growth, asset utilization (very relevant for both hospitality and tourism) and a distinction between short-term and long-term results. *Customer perspective* focuses on leading indicators which can track customer satisfaction and loyalty, retention, and market share. In the destination field, some indicators are based on image and brand and, more generally, on marketing strategy aspects (De Carlo et al., 2008). *Business process perspective* centres on operations, with a particular relevance on the product and its concept. Finally, *learning and growth perspective* involves the changes and improvements that should be adopted by a company to embody its vision. In this perspective, the ability to create "alignment" and manage "misalignment" is critical, while capabilities are the engine, reinforced by benchmarking and information technology.

The BSC perspectives of: financial, customer, business process, and learning and growth can help to devise better ways of collaborating with internal and external partners, evaluate new technologies, and to help to evaluate, prioritize and development new products. In summary, the holistic approach of the BSC can enhance the NPD process by helping to create the innovative culture necessary to create change (Kaplan and Norton, 2004).

Although the BSC has been increasingly mention in the hospitality literature, as argued by Phillips and Louvieris (2005), and more recently Elbanna et al., (2015) we seek to provide more empirical research to operationalise the BSC in the hospitality sector. We make three contributions to the literature. No prior published study has applied the framework of Kaplan and Norton (1992) to the NPD in the hospitality field. For this reason, this paper contributes to this gap, by deploying the BSC model in the context of analysing NPD in an alpine destination. Second, after more than two decades of BSC academic research, the generic literature suggests that economic and societal benefits may accrue (see Hoque, 2014). Yet, evidence in the hospitality and tourism literature remains sparse. This paper adopts a longitudinal rather than a cross sectional perspective and highlights the usefulness of the BSC, which adds much needed detail to this area of study. The empirical analysis is based on the Skipassfree product, developed for an alpine destination (Livigno, Italy). Third, this paper seeks to provide hospitality researchers and practitioners with a differentiated BSC framework, which contributes to both theory and practice.

The rest of paper is organized as follows. First, the relevant literature is analysed and the general BSC model is succinctly introduced. Second, the research methodology is presented, illustrating the different sources of evidences. Third, main findings are reported and the two research questions are discussed. Finally, conclusions, limitations and future research are proffered.

2. Literature review

This paragraph is structured in two parts. First, converting intangible assets into tangible outcomes is a key attribute of the BSC (Kaplan, and Norton, 2004), so intangible resources and NPD are succinctly introduced. Then the BSC itself is briefly reviewed, with specific attention on prior hospitality and tourism being explored.

2.1 Intangible resources and NPD

The continual leveraging of intangible resources for NPD has become essential to satisfy demanding customers and to remain competitive (Kim et al., 2012). With the impact of increasing competition, any gap in the measurement and management of intangible sources of value for tourism destinations could be terminal. Tourism destinations possessing a core competence that can be leveraged has the potential to generate a competitive advantage over its peers (Denicolai et al., 2010). More specifically, the resource-based view which argues that sustained competitive advantage derives from the resources and capabilities that a firm control (Barney, 1991; Wernerfelt, 1984), have realised that the most successful firms will be those who possess a bundle of resources, both tangible and intangible, that are aligned with and support the strategy of the firm (Walsh et al., 2008). Researchers and practitioners have gone so far as to claim that intangible resources (in contrast to tangible resources) are the key performance drivers in tourism organisations (Laing et al., 2010). A recent study concluded that innovation-based strategies have a direct positive effect on market performance (González-Rodríguez et al., 2018).

Another pertinent issue relates to any failure to keep abreast of changes in the internal and external environments which may lead to strategic drift (Dwyer and Edwards, 2009). While many researchers debate the desirability of sustainable development, the public and private tourism sectors have been unhurried in their progress (Ruhanen, 2008). A key component of sustainability is the shared vision of goals (Jamal and Getz, 1995) for tourism planning. More specifically, knowledge and learning have been a feature of the learning tourism destination (Schianetz, et al. 2007; 2009). The concept of the learning destination has been deployed as an inclusive and strategic approach solution that is depicted as a strategic evaluation framework (Sadd et al., 2017).

To be of real value, measurement systems should provide managers with information about core performance drivers and satisfy the information needs of key stakeholders. Rahbek Gjerdrum Pedersen and Sudzina (2012) argue, that effective measurement systems have to be developed, which track intangible performance drivers such as knowledge and innovative capability (Voelpel et al., 2006). This is crucial as the generation of a valuable tourism experience depends on the provision of intangible services which are mainly derived from such intangible resources. Phillips and Louvieris (2005) provide support for the need for carefully designed holistic performance measurement systems for hospitality, tourism and leisure firms. Despite the voluminous amount of publication outputs in terms of books and academic journal articles on sustainable tourism, research efforts on the topic of measurement are not

fully clear and findings are under-utilised (Cernat and Gourdon, 2012). Vila et al. (2010) are supportive of these observations, by asserting that there is a need for a new family of holistic tourism planning models. Notwithstanding the growing importance of performance measurement, there is a paucity of research studies offering useful strategy approaches for tourism destinations. The tourism destination competitiveness literature possesses gargantuan compilations of factors, but links with an explanatory framework are nascent (Mazanec et al., 2007). Drawing upon two decades of prior research, Abreu-Novais et al. (2016) document, examine and critically assess outputs. They conclude that despite research reaching a certain level of maturity, a number of gaps remain. Multifaceted measurement frameworks tend to adopt too few or too many indicators, and one possibility to overcome this is to limit the determinants (Abreu-Novais et al., 2016).

In examining NPD, the role of innovation is pertinent (Chen et al., 2008). Different NPD innovations are in need of differing internal and external environments. Management need to know the current position and use the correct mix of resources to be successful. Prior research illustrates a broad range of salient determinants of NPD, including systematic processes and procedures (Sandvik et al., 2011). The business and management literature is replete with such studies (see Müller-Stewens and Möller, 2017), but within the tourism context, some important determinants remain unexamined. Some evidence includes effective management of multifaceted frameworks which need further in-depth analysis. Performance measurement is vital during the NPD process (Cedergren et al., 2017). But as previously explained effective performance measurement can be complex. Yet, NPD is a crucial activity for tourism destinations too (Liao et al., 2010). Unfortunately, due to the fragmented nature of prior research, it remains unclear what successful NPD looks like. Novel ideas are necessary for continued growth of the tourism industry (Henderson et al., 2018). Empirically, prior research provide support for the view that NPD proficiency influences positively product advantage, which, in turn, both directly and indirectly influences tourism business performance (Sandvik et al., 2011). These authors highlight NPD proficiency consisting of a number of processes, which include i) opportunity analysis; ii) technical development; iii) product testing; iv) product commercialization.

2.2 The BSC in hospitality and tourism

Scorecard approaches have been used in many previous works (i.e. Lin and Lin, 2010; Vila et al., 2010; Stepchenkova et al., 2010; Karatzoglou and Spilanis, 2010; Phillips and Louvieris, 2005). Lin and Lin

(2010) combining the BSC with Analytic Hierarchic Process (AHP) and present a model that can assist the international tourist hotel (ITH) industry in accreditation policy. Using a Spanish context, Vila et al. (2010) propose a BSC for tourist destinations, with a focus on sustainable development. Stepchenkova et al. (2010) use the BSC to benchmark websites. Karatzoglou and Spilanis (2010) propose a destination environmental scorecard (DES) that can help small and medium-sized hotels SMEs. Phillips and Louvieris' (2005) UK BSC study recommended that managers within best practice hospitality, tourism and leisure organisations that wish to develop effective performance measurement systems should incorporate: digitisation, holistic approach, and well trained and motivated staff into the process. Despite these efforts, additional work on performance measurement systems is justified (Vila et al., 2010).

Table 1 presents an overview of BSC studies pertaining to the hospitality and tourism field. The papers were identified using keywords in the Scopus database – as "BSC" and "hotel" and "tourism" – in abstract, titles, and keywords. Furthermore, the references of each article pertaining to the BSC field were analysed and some additional studies were found. In the last 19 years (1999-2017) 40 papers were published, an average of 2.1 articles per year. The main focus being on hospitality (60%), with tourism playing a more marginal role (35%) with two papers combining tourism and hospitality (5%). In order to identify the temporal trend, the 19 years were divided in four slices of 5 years. 2004-2008 accounting for the highest percentage (43%) followed by the last period 2014-2017 (28%). Nine journals accounted for 55% of the sample with International Journal of Hospitality Management accounting for the highest percentage (15%). The papers were spread across 27 journals. The research stream was mainly populated by empirical papers (90%), employing single case studies. Research is prominently from principally, the USA and UK (36%) and by Asia (36%); while European countries (excluding UK) are marginal (11%). Results are mainly measured using subjective evidences (83%).

Insert Table 1 here

Despite the relatively small number of papers, they attract a high level of citations. Based on Scopus the average citations per paper is 24.8, a value approximately 50% higher when compared to the 16.9 citations per paper reported in a prior hotel and performance study (Sainaghi *et al.*, 2017, 2018). In term of topics, some interesting segmentations emerge from Table 1. Tourism studies are mainly centred on web sites evaluation (64%), analysing both DMOs (Feng et al., 2004; Stepchenkova et al., 2010) and convention centres (Kim et al., 2004; Kim and Njite, 2009). Five studies are devoted to tourism

development (De Carlo et al., 2008) with a particular emphasis on sustainability (Vila et al., 2010), benchmarking (Zins, 2014), the segment visiting friends and relatives (VFR) (Gorbunov et al., 2016) and corporate social responsibility (Chu and Chung, 2014).

Hospitality papers explore "classical" themes, such as BSC development and implementation (Huckestein and Duboff, 1999; Denton and White, 2000; Doran et al., 2002), relationships with performance measurement (Elbanna et al., 2015; Kryukova and Sokolova, 2014; Lin and Lin, 2010; Min et al., 2008; Park and Gagnon, 2006; Phillips and Louvieris, 2005), strategy (Evans, 2005; Phillips, 2007), human resource management (McPhail et al., 2008; Nazarian et al., 2017; Salehzadeh et al., 2015), web sites (Kim et al., 2014; Lee and Morrison, 2010; Pranić et al., 2014), band management (Jackson and Qu, 2008) and corporate social responsibility perspective (Kang et al., 2015). Some papers investigate a central question of this model: the relationships among the four perspectives (Chen et al., 2011; Huang et al., 2007; Liang and Hou, 2007); the work of Chen et al. (2011) is the most cited paper of Table 1. Finally, two review papers use this framework for analysing the hotel performance literature (Sainaghi, 2010a; Sainaghi et al., 2013).

Some relevant implications emerge from the BSC literature which have guided the research questions and the chosen methodology for this study. Table 1 confirms the absence of any paper devoted to delving into intangible assets together with NPD. As previously stated intangible resources are the salient performance drivers in tourism organizations. Given the exploratory nature of present study, research questions focus on understanding how to operationalize the BSC framework by considering each perspective. Concerning research methodology, prior studies tend to report a cross-sectional "snapshot". In terms of context, empirical research is mostly USA/UK based, and adopt subjective or, more rarely, objective performance data. In order to fill these gaps, this research develops a longitudinal approach, using a European context of Italy and combining subjective and objective results.

The paper aims to investigate the BSC of a new destination product and provide implications for lodging and skiing firms. The study proposes some interesting ideas and uses a rich setting for answering the following two research questions:

Research question 1. How is a destination NPD process operationalized using the four BSC perspectives?

Research question 2. What is the relevance and content of each perspective in this particular field?

Ultimately, we aim to show how intangible assets can be successfully managed via a BSC approach. Then use the case study to form the basis of a narrative that tells a succinct story linking intangible resources with strategic objectives. In this case, being increased revenue for hotel guests and ski company clients.

3. Methodology

This section includes research details pertaining to why a single case study was adopted and why the Skipassfree case study was selected (§3.1). Later, the presentation of the destination context is given (§3.2) and the Skipassfree product is presented (§3.3). The following paragraphs depict the source of evidence employed (§3.4), the coding activity (§3.5) and the distinction between objective and subjective performance (both used in the present contribute) (§3.6).

3.1 Case study approach

As previously discussed, the BSC is a well-known managerial framework, but prior tourism and hospitality related studies have ignored NPD (Table 1). Given the paucity of previous studies, this paper has an explorative focus and it is based on an inductive single-case study (Eisenhardt, 1989). As suggested by Yin (2009), the use of this method is opportune when investigating the "how" of a given phenomenon. A single-case study is a widely used methodology in destination research (Dredge and Jenkins, 2011), as it can help to develop "an empirical enquiry about a contemporary phenomenon (e.g. a 'case'), set within its real-world context and especially when the boundaries between phenomenon and context are not clearly evident" (Yin, 2009, p. 18).

This study is based on Skipassfree, which was a new product developed by the Livigno destination (Italy). This case was felt to be appropriate for a number of reasons. First, it tells a successful NPD story, with insights into objective and subjective performance (§4.2). For the destination companies (hotels and ski businesses) there is a clear turnaround point which is linked with the introduction of this new product. Second, one of the authors (responsible for the case development) is actively involved as a consultant in this field and has access to many sources of data, as later presented and discussed (§3.4). This enables the collection of both qualitative and quantitative data, which supports a strong triangulation process.

Finally, the case study appears particularly coherent with the BSC framework, helping the researchers to operationalize each perspective (research question one) and to understand the relationships (research question two).

3.2 The Livigno context

This paragraph introduces the destination context, while the following paragraph presents the new product (Skipassfree), which is analysed using the BSC approach. Livigno is an alpine destination accounting for approximately one million annual overnights, mainly concentrated in the winter season. The small town (approximately 6,000 inhabitants) is located 1,816 meters above sea level; the geographical position and the altitude ensure abundant snowfall and a potentially long winter season.
The winter supply is dependent upon the working of the cable car and other hospitality related firms. The cable car operators work under concessions obtained through a tender with the Livigno Municipality. The passes issued by the Ski Pass Association permit skiing on all the lifts. Each company pays an Association levy amounting to 4.5% of turnover, which generates a budget for the Association of approximately one million euros per year.

While the cable car business displays a high degree of concentration (3 out of 13 companies account for almost 90% of the passes), the hospitality sector is fragmented with 106 hotels accounting for a total of 5,072 beds. The hotels are supplemented by numerous apartments rented on a weekly basis, owned by local residents, which enable the destination to host up to 12,000 tourists. Approximately 70% of annual flows are concentrated in the winter season, but this reveals a problem of seasonality: at the start (December) and end (April) of the season, despite optimal skiing conditions, the tourism flows show a lower volume of overnights compared to the central months (Figure 1).

Insert Figure 1 here

3.3 The Skipassfree package

During winter 2007/2008, the Ski Pass and Hotelier Association, with the support of the DMO, proposed a new package including a ski pass and accommodation (hotel or apartment). The product was called Skipassfree since the lodging rate included the cost of the pass offered free of charge to final clients. 50% of the cost was borne by lodging firms and 50% by ski companies. The promotion is valid only during

seasonal tails. In the last five years, this special offer covers approximately 45 days, representing approximately 30% of winter season (Table 2).

Insert Table 2 here

The research team analysed the packages offered by a benchmarking sample of the most popular Italian alpine valleys (http://www.dovesciare.it/) with more than 50 km of slopes (Livigno has 115 km). The sample included 18 skiing areas. The analysis (available on request) confirms that none of these packages offers a product similar to Skipassfree.

3.4 Sources of data

In order to answer the two research questions and create the NPD BSC, four different data sources were used: i) in-depth interviews, ii) documentation, iii) structured interviews, and iv) archival records. Figure 2 shows the relevance of each source. The first two evidences are mainly used to create the model and understand the relationships among variables, while the latter two play a pivotal role in measuring Skipassfree performance (financial perspective in the BSC model), mixing both subjective and objective data (as later discussed).

Insert Figure 2 here

Ten *in-depth interviews* were carried out with key players involved in the project – DMO, 4 actors; Livigno Ski Pass, 2; Hotel Association, 2; Town, 1; local agency, 1. It is interesting to note that some people working on DMO, Ski Pass, and agency are also entrepreneurs in the lodging sector. These individuals were identified both based on meetings held and through the use of the snowball technique, whereby the participants were asked to recommend other potential participants, a common technique in previous papers developed in the field of a destination (i.e. Bregoli et al., 2016). The number of actors is in line with other studies (i.e. Murray et al., 2016). Each interview was recorded, verbatim transcribed and sent to each person, in order to verify the accuracy. A protocol based on the four BSC perspectives was used, based mainly on broad questions for each perspective. For example, in the case of the financial perspective, interviewees were asked about the relevant goals of the promotion, why they defined these objectives? Who contributed to their definition? How they measured goal achievement and if they distinguished between short-term and long-term performance? This structured approach enabled

comparisons among interviews. The broad scope permits the collection of specific information from each interviewee. In the case of discrepancies between two interviewees, the same problem was discussed with other actors, in order to control for any bias. This data collected accounted for more than 200 pages (roughly 95,000 words). This source of data was organized using coding activity (§3.5), and mainly used to create the BSC model (RQ1) and to understand relationships among the different perspectives (RQ2).

The second main data source is *documentation,* which includes a broad number of verbatim documents, such as minutes of Skipassfree Committee, the marketing plan, letters used to present the new product to local firms or external tour operators, some official documents approved by the Town concerning this project, and reports of Skipassfree. The researchers received all these documents in PDF. The relevance of this second source is twofold. On one side, it gives new insights about the NPD process, supporting the creation of the BSC model and the description of linkages among perspectives. On the other side, the objective nature of this source, helped the researchers to control for bias information collected by in-depth interviews.

In order to measure Skipassfree performance (the financial perspective of BSC model, as reported in Figure 2), objective data (*archival records*) were used. As described (§3.3), the Skipassfree basically incorporated skiing and lodging industries. To monitor their performance 30 years of arrival and overnights database was created (as later reported in Figure 1), with the aim of revealing if the new product changed seasonality and the number of attracted customers. Similarly, for ski companies, 15 years of revenue data and number of skiers were collected.

Finally, 124 *structured interviews* were collected using a questionnaire addressed to local firms involved in the Skipassfree product. Table 3 illustrates the sample, which was mainly comprised of hotels and apartments, in accordance with the focus of this study. In the findings section, the answers are reported and discussed. This source has a threefold relevance. It permits the checking of the perceived relevance for local firms of some activities developed by the Skipassfree Committee. Second, this source permits the collection of additional performance measures. These include the effects generated by the Skipassfree product on cash-flows, or the relevance of short-term results and more generally to verify the perceived relevance of each code used to operationalize the BSC. Finally, structured interviews enabled the capturing of the point of views of local businesses.

Insert Table 3 here

3.5 Coding activity

To analyse this broad set of information, especially the qualitative data, the in-depth interviews and documents were codified (Glaser and Strauss, 1967), using the four BSC perspectives. The data retrieved were analysed with Nvivo 9 through various coding stages. In the first stage, a provisional list of codes derived from the BSC was defined (Miles and Huberman, 1994). In a second phase, some new codes were added, to represent the specificities of the Livigno case study (Krippendorff, 2004). To facilitate the data analysis, tables or graphs of synthesis were used (Miles and Huberman, 1994).

3.6 Objective and subjective performance

In the performance measurement literature, there is a distinction between objective and subjective results (Sainaghi, 2010b). Objective performance uses secondary data (as accounting and sales measures) while subjective (also called perceptual or self-reported) results are measured employing information collected by questionnaires. Researchers usually concur that objective data are more preferable than subjective, given the possible biases (Alonso-Almeida and Bremser, 2013) or conflict of interest (Sun and Kim, 2013). However, there are some research streams where it is difficult to use objective data. Generally speaking, subjective data are used only when objective data are virtually impossible to be obtained (Tang, 2015). The present paper, as previously describes (§3.2), objective (archival data) and subjective information (collected using in-depth and structured interviews). The subjective perspective is useful to have some additional insights and to verify the local firms' perceptions.

4. The new product balanced scorecard

This paragraph proposes a synthetic perspective about the Skipassfree BSC (§4.1), based both on coding activity (in-depth interviews and documentation) and structured questionnaires. This output refers to the first research question, focusing upon the new product BSC. Later, each perspective is further analysed in separate sections (§4.2-4.6), in order to explore the second area of enquiry considering the relevance of each BSC perspective.

4.1 An overall perspective

The coding activity has identified 22 variables able to operationalize each perspective of Kaplan and Norton framework. As described in the methodology section, these codes are mainly based on in-depth interviews and documentation. Table 3 reports the sub-variables, explaining their meaning. At the end five perspectives were identified: four pertaining to the model, plus a fifth related to the destination context.

Insert Table 4 here

The coding activity led to the development of the Skipassfree BSC (see Figure 3). The numbers refer to the frequency of each variable, and the percentage weighting of each perspective. The destination perspective has been positioned in the centre, as it influences all the traditional BSC perspectives.

The learning and growth perspective is the perspective with the highest number of citations (25%), followed by the customer perspective (24%). This is reasonable given, on one side, the intangible and innovative nature of the Skipassfree product and, on the other, the need to satisfy customer needs, improve financial returns and improve business processes. The financial perspective is the third most cited perspective (21%), followed by internal business process (17%).

Insert Figure 3 here

In the following sections, each perspective is analysed by reporting the findings from all data sources (in-depth interviews, structured questionnaires, documentation and archival data).

4.2 Financial perspective

In order to evaluate the financial perspective, three different sets of information were available: objective performance related to the archival records; subjective perceptions based on in-depth (codes) and structured interviews.

With regards to *objective results*, Figure 4 illustrates the tourism flows for hotels and ski companies. Revenue and average price per client is reported for ski companies. The official data depicts Skipassfree trends for the last 10 years from (2007/2008) plus the winter 2006/2007 (the last year before the introduction of the promotion). The distinction between seasonal tail days covered by the promotion and non-Skipassfree period (high season) is reported.

Insert Figure 4 here

Hotels increased their overnights by 108%, a variation higher 9 times higher than non-Skipassfree days (12%). The rise of ski companies in term of clients is more intense: during the promotion skiers increased by 248%, while in non-Skipassfree period the number of clients has remained stable (+2%). The lower part of Figure 4 depicts revenue growth. During the Skipassfree promotion turnover has increased more rapidly (152%) than in high season (+42%), furthermore, the last graph confirms the strong price reduction during Skipassfree (-28%), while in the high season rates show an important rise (+40%). Objective performance clearly confirms the important effects generated by the promotion. The increase of flow, during the days covered by the Skipassfree is considerably higher than non Skipassfree days.

The subjective performance, measured by the *coding activity*, provides some additional insights. The in-depth interviews suggest that the promotion mainly generated an increase in the number of clients (32%), augmenting the asset utilization during the seasonal tails (29%) and improving profit (23%). The promotion was able (as confirmed by objective data) to realize positive effects both in the short (11%) and in the long run (6%) term.

Finally, the *structured questionnaires* (Table 5) reveal the benefits generated by the Skipassfree product on the number of clients (Q1, 86%) and cash-flows (Q2, 73%), while the effects on price (Q3, 45%) and economic margins (Q4, 53%) were lower. This is reasonable because of the focus on price discount of this special offer, as confirmed by objective performance. Interesting, the interviews suggest the ability of Skipassfree to generate higher benefits for ski (Q5, 68%), apartments (Q6, 63%) and incoming agencies (Q7, 69%) than for hotels (Q8, 31%). In fact, the Skipassfree market target (as analysed in §4.3), is highly price sensitive. The objective performance indirectly confirms this point: the increase of clients for ski company (+248%) is more than double than those of the hotels (+108%). Finally, the promotion was able to originate important short-term results (Q9, 81%), as confirmed by the codes, and these have improved the Livigno firm's participation (Q10, 83%).

Insert Table 5 here

4.3 Customer perspective

The customer perspective is the second most cited perspective in Figure 3 (24%, 998 citations) with six codes exploring key points. Predictably, the *target* plays a central role (25%). In-depth interviews

describe the Skipassfree customer as a skier, foreigner (*principally* coming from Poland, Czech Republic, Germany, and Belgium), price sensitive, interested in a long-stay in Livigno (typically one week), more oriented to apartments than to hotels, and comprised of families and small groups. The Skipassfree customer is part of a broad market segment. These customers usually organize their holiday without using the services of a tour operator. These clients are new for Livigno too. During the years, lodging firms have gradually increased their room rates, focusing on more affluent market segments. These clients are principally interested in ski practice. Therefore, when Livigno has lower levels of snowfall during the seasonal tails (for climate constraints), the promotion reduces considerably the number of customers (as emerges from Figure 4). Some in-depth interviews describe these clients as loyal, while questionnaires (Table 5) confirm the focus on long staying (Q11, 85%). Furthermore, at the question: considering the Skipassfree target, would it be useful to cancel the promotion? 79% (Q12) disagree, confirming the relevance of this target.

The second code refers to the *customer value*. The Skipassfree client is price sensitive and is interested in special offers. Some in-depth interviews suggest an analogy between this target and the low-cost client. The special rates have increased the number of ski trips with the Skipassfree client typically generating additional skiing revenue at the beginning or at the end of the season.

The *marketing plan* played a central role in communicating and attracting the new target. The plan was financed by the Ski Pass association, investing 1% of its revenue, but the communication strategy was developed and implemented by the DMO, given its marketing capability. For Livigno it was a relevant innovation to have an important budget (roughly 250 thousand Euros) to sustain the launch of this new product. The structured interviews (Table 5) clearly confirm the relevance of the marketing plan: 80% (Q13) agree about the successful communication strategy and 58% (Q14) consider the marketing budget appropriate.

The *Skipassfree brand* is mainly centred on the word “free” (Skipass-“free”). The committee spent much time discussing the branding opportunity. Given the presence of many special offers proposed by several winter destinations, the use of free was able to communicate the value offered by this promotion. The use of the term free communicates to this target an “unmissable offer”. Furthermore, the brand is graphically represented by a triangle bordered with red, these meanings are not danger (as in the case of road signs), but rather “alert”. This picture is able to capture the attention of the Skipassfree target and

says: “alert, here there is an unmissable offer”. The structured interviews (Table 5) agree about the relevance of the free word (Q15, 87%) and disagree (Q16, 72%) about a supposed negative effect generated by this promotion to the overall winter image of Livigno.

Finally, concerning *customer retention*, some in-depth interviews describe the Skipassfree target as loyal as confirmed by structured questionnaires (Q17, 64%). As later discussed, these clients are mainly independent, as they organize holiday by themselves, without using a tour operator.

4.4 Business process perspective

The business process perspective is operationalized using two codes: the Skipassfree package and concept, with Kaplan and Norton approach. The *Skipassfree package* received many citations (481); the coding activity identifies three main segments: i) the services included in the package, ii) the participation rules, and iii) the economic conditions.

According to the survey, the *Skipassfree package* is described as “essential”: with a focus on only two services: lodging and ski pass, the latter being offered free of charge, for both hotel and apartment clients (private or managed by local travel agencies). The promotion is described as a “commercial package. Despite the essential nature of this offer, both in-depth and structured interviews agree that this market segment delivers important additional revenue (Table 5, Q18, 46%) and suggests the need to broaden the Skipassfree package (Q19, 56%).

The *participation rules* for local firms are based on a free choice. Each lodging business can decide whether or not to participate in the promotion. The relationship with interested clients is managed directly by each lodging firm (it is not mediated by DMO or associations). With the exception of the first year (as described in the §4.5, under “misalignment”), apartments and hotels can decide their rates during the promotional period. The local firms can freely use the triangle Skipassfree logo on their website. The success of Skipassfree has led to an increase in rates, especially for apartments.

The *economic conditions* are mainly centred on the 50% rule for sharing the cost of the free ski pass between the ski (50%) and the lodging company (50%). The Committee, after a long discussion (as reported in the meeting minutes) decided to provide one free ski pass per client. The original idea was to provide only one ski pass for every two customers for apartments (in order to reduce the cost of the promotion). The promotion requires a minimum length of stay (7 days for apartment and 4 days for

hotels). As previously mentioned, the marketing budget is financed by the Ski Pass, investing 1% of its revenue. Local firms (Table 5) disagree (Q22, 77%) about an excessive cost sustained by this association; the 50% rule is positively evaluated (Q23, 71%), while the recent decision to change the percentage according to the seasonality is negatively perceived (Q24, 48%). The decision to give the ski pass free of charge is judged positively (Q25, 60%), and also the length of stay (as previously analysed in the customer perspective) (Q11, 85%). Furthermore, local companies disagree to reduce the length of stay for both hotels (Q26, 83%) and apartments (Q27, 75%). Concerning rates, the question asks if the price paid by the client is too cheap: 41% disagree, while 33% agree (Q28).

The second code of this perspective refers to the *Skipassfree concept* and it describes the main insights underlying the promotion. The coding activity discover several insights, with a focus on a basic package, including only skiing and hospitality. As suggested in many interviews, three issues played a very relevant role: first, the decision to offer the ski pass free of charge rather than to discount it. Second, the creation of a commercial package and not, like in some previous activities (§4.6), an "institutional" package. Third, a clear focus on a "volume strategy", given the necessity to significantly increase the number of cable car passengers. The structured interviews (Table 5) confirm the originality of Skipassfree (Q30, 55%) and especially the commercial innovation introduced (Q31, 75%). The involvement of private apartments is judged positively too (Q32, 68%).

4.5 Learning and growth perspective

The learning and growth perspective received the highest number of citations (Figure 3) and it contains five segments, in terms of frequencies: alignment (44%), misalignment (22%), capabilities (17%), benchmarking (15%) and information technology (2%).

Alignment is the second most cited code and includes some processes at different organizational levels, as reported in Figure 5. The informal work (first alignment mechanism) refers to contacts between relevant actors within hospitality and skiing activities interested in developing "something" to increase the number of clients during the seasonal tails. This first activity generates basic ideas of the Skipassfree concept. The project's complexity suggests the need to create a formal coordination mechanism: the Skipassfree Committee (second alignment mechanism), comprised of the Ski Pass and Hotel associations, with the support of the DMO. The Committee developed the Skipassfree product, the market positioning and the communication strategy. The Skipassfree product was communicated to local firms using multiple internal marketing instruments (third alignment mechanism), including letters, and

internal presentations within the associations and the local TV. Finally, as reported in the financial perspective, the Skipassfree generated immediately short-term results (fourth alignment mechanism), increasing the participation and reducing tensions and conflicts. Table 5 reports some confirmation about the relevance of these activities: as the informal work (Q35, 70%), the collaboration between hospitality and skiing companies (Q36, 85%), internal marketing (Q37, 90%, the highest percentage), the presence of the local DMO (Q38, 68%), the relevance of this collaborative atmosphere (Q39, 44%) for the launch of Skipassfree (Q40, 77%) and for sharing the project (Q41, 61%).

Insert Figure 5 here

The main *misalignments* refer to the timing, the rate of apartments, and the involvement of international tour operators (second year). As reported in the documentation, the Committee started its work on May 14th 2007 and the last meeting was the 9th of July. Internal marketing was implemented during and completed by the end of the summer (2007). Therefore, the project was communicated in detail very close to the beginning of the winter season. This timing created a second misalignment related to lodging rates. In fact, local firms communicated their prices in February 2007 for the publication in the destination price list. Therefore, the rates were defined without knowing and considering the special offer, that requires absorption of the 50% of the ski pass cost. Finally, while in the first year the promotion was reserved only to Livigno lodging companies, the second year it involved also tour operators This change created dissatisfaction among hotels. The structured interviews (Table 5) confirm the relevance of the three misalignments: for timing constrains (Q42, 77%), rates (Q43, 69%) and tour operator involvement (Q44, 52%). These problems were managed by activating the processes reported in Figure 5. The achievement of short term results played a pivotal role, as confirmed by Table 5 (Q45, 76%).

Capabilities are abilities able to mobilize critical resources. In this project, they are mainly represented by marketing, relationships and development capabilities. The marketing know-how played a central role in developing and implementing the marketing plan, as previously described. The relational capabilities focus on the talent to create and maintain some informal relationships during the Skipassfree creation and on the ability to orchestrate an effective internal marketing strategy. As previously reported, 90% (Q37) agree about the good internal communication. Finally, the development capability is described in §4.4.

The *benchmarking* comprehends a first set of neighbouring destinations (mainly Alta Valtellina). Livigno has stable relationships with these close places given the presence of some shared activities (as communication initiatives, trade fairs participation, and shared ski pass). A second group includes top Italian and European winter destinations, regularly analysed by the DMO. A third benchmarking activity is triggered by the participation of some national association, as the ANEF (National Association of Ski Companies) that creates relationships among different destinations. Finally, a fourth level is related to the turnover of winter employees and especially the ski masters. This can favour some processes of knowledge diffusion.

Information technology has played a marginal role and for this reason is the lowest cited group of codes (2%).

4.6 Destination context

The destination context is not a perspective included in the traditional BSC. However, it has been added because it includes some peculiarities of Livigno that influenced the Skipassfree project. In other words, they can represent some critical success factors for the context of the study. As reported in Figure 3, four codes were identified: destination positioning (42%), destination supply (29%), administrative rules (18%), and DMO reputation (12%).

The *destination positioning* reveals some interesting insights that have influenced the Skipassfree. Livigno is located far from the cities, such as Munich or Milan. The destination is located at 1,816 meters above sea level; the altitude and the rigid climate ensures abundant snowfall and a potentially long winter season. During the seasonal tails Livigno showed (before the Skipassfree project) a very low occupancy and rates, despite the presence of an exploitable ski product. All these factors supported some choices previously analysed concerning the target (long stay, focus on the skiing activity and international markets). Other relevant aspects of the destination positioning refer to its history and coordination mechanisms. Before the Skipassfree product, Livigno developed a package called “Natur.card”. The in-depth interviews described it as an “institutional” package that proposed a broad set of discounted or free of charge services. This new product was introduced by the DMO (mainly using a top down approach) for the summer season and later applied also for the winter. However, it was unable to attract new customers or to change the Livigno seasonality. This failure is described as relevant to sustain some

Skipassfree innovative choices as the focus is on few services, commercial orientation, and the definition of a clear target market.

The second code refers to *destination supply*. As reported in the paragraph 3.5, the tourism economy centres around lodging and cable car firms. Concerning hospitality, as previously described, both sectors are fragmented and this required a strong coordination mechanism (internal marketing) in order to involve these companies. The hotels are mainly 3 stars (64%) and therefore the Skipassfree target is in line with this supply; this similarly occurs for apartments. In the case of the ski sector, local companies are making important investment in infrastructures (cable, artificial snow, chalets, and slopes) and therefore are more sensitive to enlarge the winter season and to increase revenue. The Livigno supply offers approximately 115 km, this number is sufficient to satisfy a weekly stay. Some ski companies are diversified in the lodging and commercial sector and, therefore, an increase of clients during the seasonal tails can improve all the corporate business.

Livigno is a duty-free area and for this reason there are some special *administrative rules*. Commercial shops pay a local tax to the Municipality. Consequently, the City is rich and able to invest considerably in the tourism sector and more generally in public services. The Town finances the local DMO. Furthermore, in Italy the cable operators work under concession and have to respect a tender with the Livigno Municipality. In particular, the variation of ski rates is controlled by tender. In the season 2007-08 (when the Skipassfree commenced) the Ski Pass Association asked the Town to increase average rates by 4.5% (higher than the percentage provided in the tender). The Town approved the rate increase, but on the condition that the Ski Association devolves 1% of its revenues to the local DMO, used to finance the Skipassfree marketing plan.

Concerning the *DMO reputation*, the local organization (called "APT") planned during the summers of 2004 and 2005 respectively, the European final and the UCI mountain bike World Championship. The complexity and the success of these special events improved the marketing know-how and more generally the reputation of this organization to Livigno companies. This is confirmed by the local firms (Table 5): 68% agree that the presence of DMO increases the participation in the Skipassfree project.

5. Discussion and conclusions

This study focuses on two research questions: i) How is a destination NPD process operationalized using the four BSC perspectives? ii) What is the relevance and content of each perspective in this particular field? Based on the empirical findings, some conclusions are stated at theoretical and empirical level and some limitations and future research agenda are traced.

5.1. Theoretical and empirical conclusions

Concerning the first research question, a NPD BSC is proposed, built around 18 codes referring to the four "classical" perspectives, plus one related to the local context (Figure 3). Despite these variables reflecting the specific context of the Skipassfree project, they show potential relevance for different destinations. This could be particularly true for growth, asset utilization, financial return, short-term and long-term results; all of them belonging to the financial perspective. Similarly, the codes used to operationalize customer perspective (target, customer value, marketing plan, channels, brand, and customer retention), business process (package and concept) or learning and growth perspective (alignment, misalignment, capabilities, benchmarking, and information technology) appear to be relevant also for other NPD processes.

At the theoretical level, these findings enlarge the research area of the BSC, both in the field of hospitality and tourism. Furthermore, the new product BSC can be used to analyse successful projects (such as Skipassfree) or to support the creation and implementation of new offers. The proposed framework contains some traits of the original model, as its ability to include different stakeholders (lodging firms, skiing businesses, local agencies, DMO, Town, local associations, customers, and external tour operators) and to consider multi-dimensional performance, ranging from financial performance (as economic margins) to tourism flows (overnights for hotels and skiers for ski companies), from marketing (customer satisfaction and retention) to stakeholder perspective (as the indicators reported in Table 5). The framework is also relevant for practitioners, such as hospitality firms and DMOs. The framework illustrates the need to understand the complexity of salient activities, the role played by a single BSC perspective (as later illustrated) or sub-code, the relationships among variables and the strategic role played by aligning mechanisms.

The second research question reflects the relevance and content of each perspective. In the Livigno case, the most cited block refers to learning and growth (25%), which is a core mechanism of creating innovative NPD processes, followed by the customer perspective (24%). Surprisingly internal business

processes (that include concept and product) receive the lowest percentage (17%), excluding the destination context (13%). These results can be case sensitive, considering that the informal work created a broad shared concept of Skipassfree. But probably these findings show another side of the coin. What is really relevant in a destination context is not what to do, but *how* to do, given the huge involvement of stakeholders, and *who* is the target. This may help explain why learning and growth perspective is relevant and alignment (44%) too, misalignment (22%) and capabilities (17%). The customer perspective, as suggested in some previous studies, is a crucial determinant of financial performance (e.g. Chen et al., 2011). In the field of NPD, target (25%), customer value (20%), marketing plan (19%) and channels (18%) are very relevant.

Some additional conclusions are suggested based on the methodology implemented by this study. The longitudinal approach (30 year of archival data, and ten years of Skipassfree) provides solid evidence. The use of objective and subjective performance indicators illustrates the precise effects generated by the new product (as reported in Figure 4), but, on the other, subjective performance helps in identifying intrusive determinants (as some variables analysed in Table 5). Prior BSC studies are mainly centred around US/UK and Asia context. The continental European cases (as the one of the present paper) usually depict a more fragmented supply – given the presence of a destination "community model" (Flagestad and Hope, 2001) –, which can lead to further questions about the aligning mechanisms or the relevance of internal marketing.

Finally, this study confirms the relevance of intangible assets in the NPD process, as proposed in many other studies (e.g. Ignatius et al., 2012; Sandvik et al., 2011). The role of intangible resources and capability is crucial to all the four perspectives and able to generate the Skipassfree product. Some examples clarify this point. The NPD concept has triggered the Skipassfree package (business process perspective) and the brand and target definition (customer perspective). Furthermore, the destination benchmarking (an intangible capability) has inspired the NPD idea. The alignment mechanisms are mainly based on intangible relational capabilities and have played a pivotal role in order to create positive collaboration among lodging and skiing companies. The marketing capability has inspired the marketing plans.

5.2 Limitations and further research

The main study limitation refers to the use of a single case study. However, this choice does enable rich and insightful analysis, but reduces the generalizability of outputs. As reported in the Table 1, no prior study has applied the BSC in the field of NPD. This required the adoption of an exploratory case study approach. In the future, the proposed model can be applied and tested to other products and contexts. The review by Hoque (2014) provides an excellent critique in terms of BSC topics, contributions and knowledge gaps. Our study can be replicated in other settings, using more robust theories, and innovative metholodogies in the future. Elbanna et al. (2015) provides a useful platform for the generation of BSC scales, which are required across the hospitality and tourism firms. The work of this study could be extended to develop scales that could be used by ski companies. This will enrich the development of a more integrated framework in the new destination product context.

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Figure 1. Livigno: monthly seasonality (before Skipassfree)

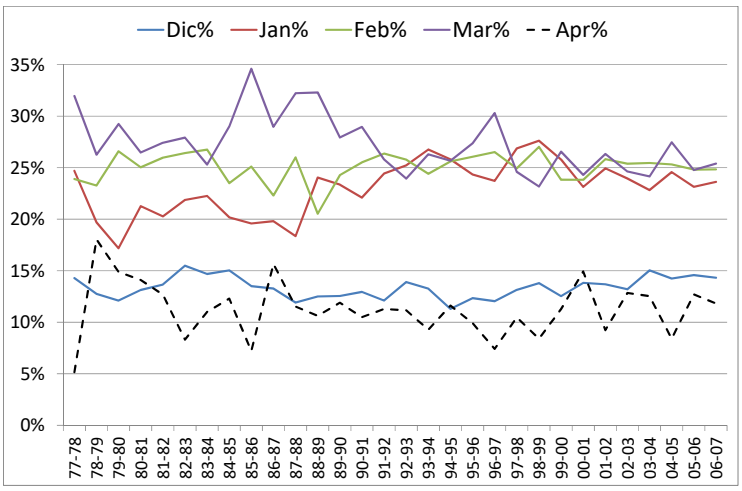


Figure 2. The different sources of evidences used and their role

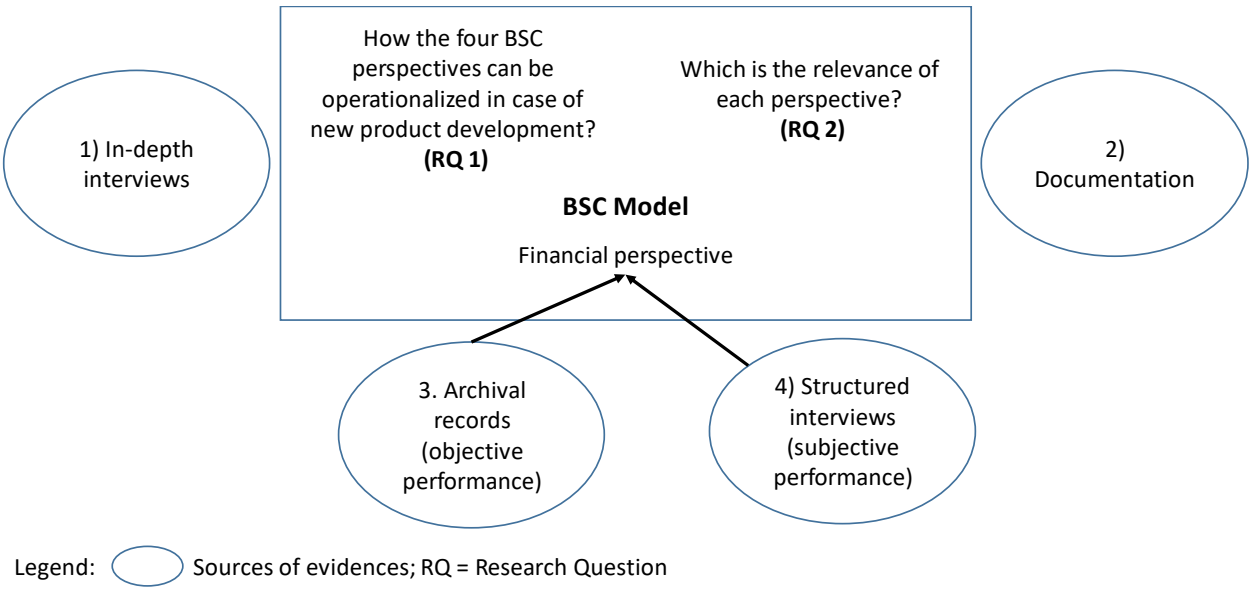


Figure 3. Relevance of used codes

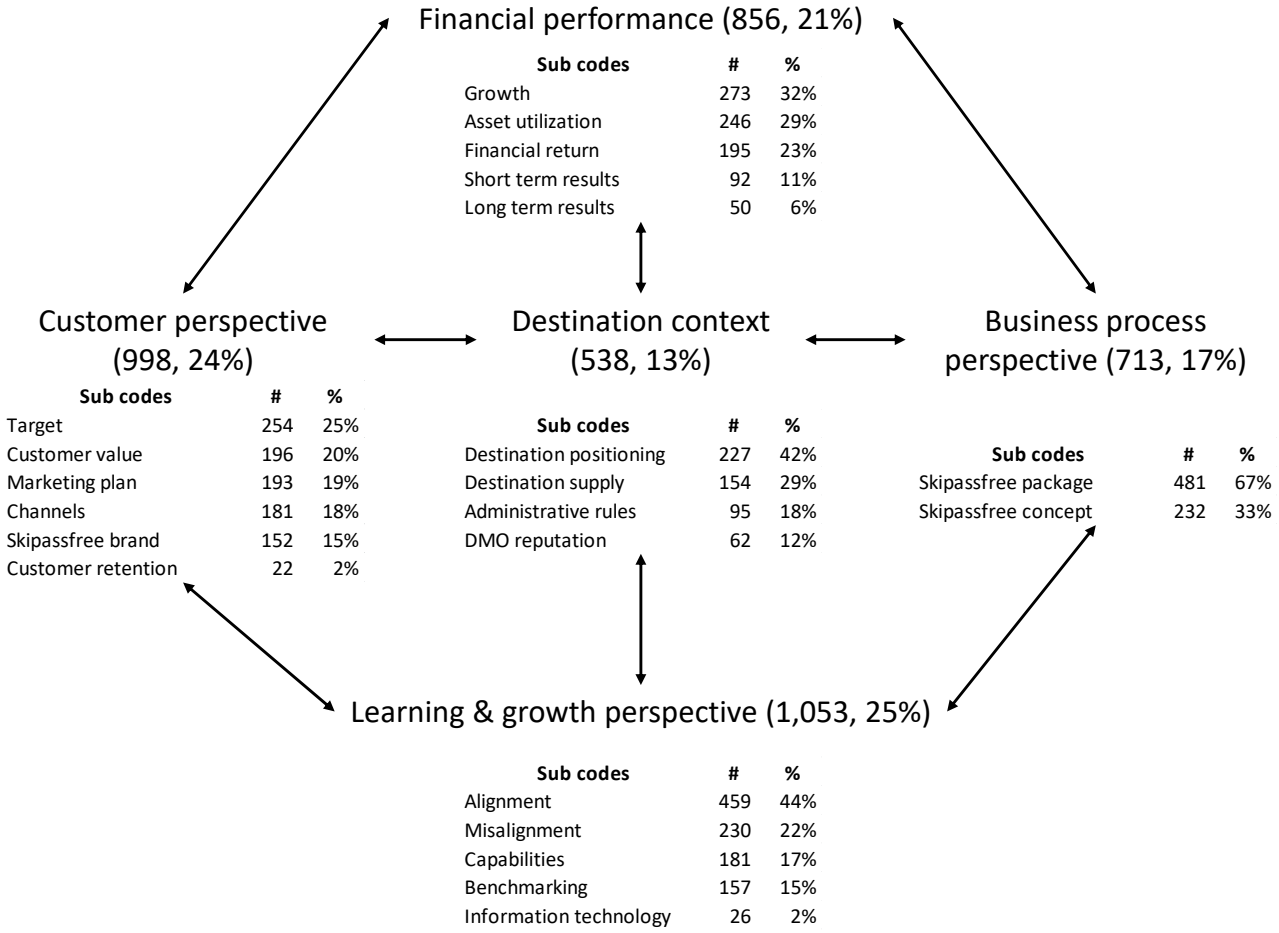
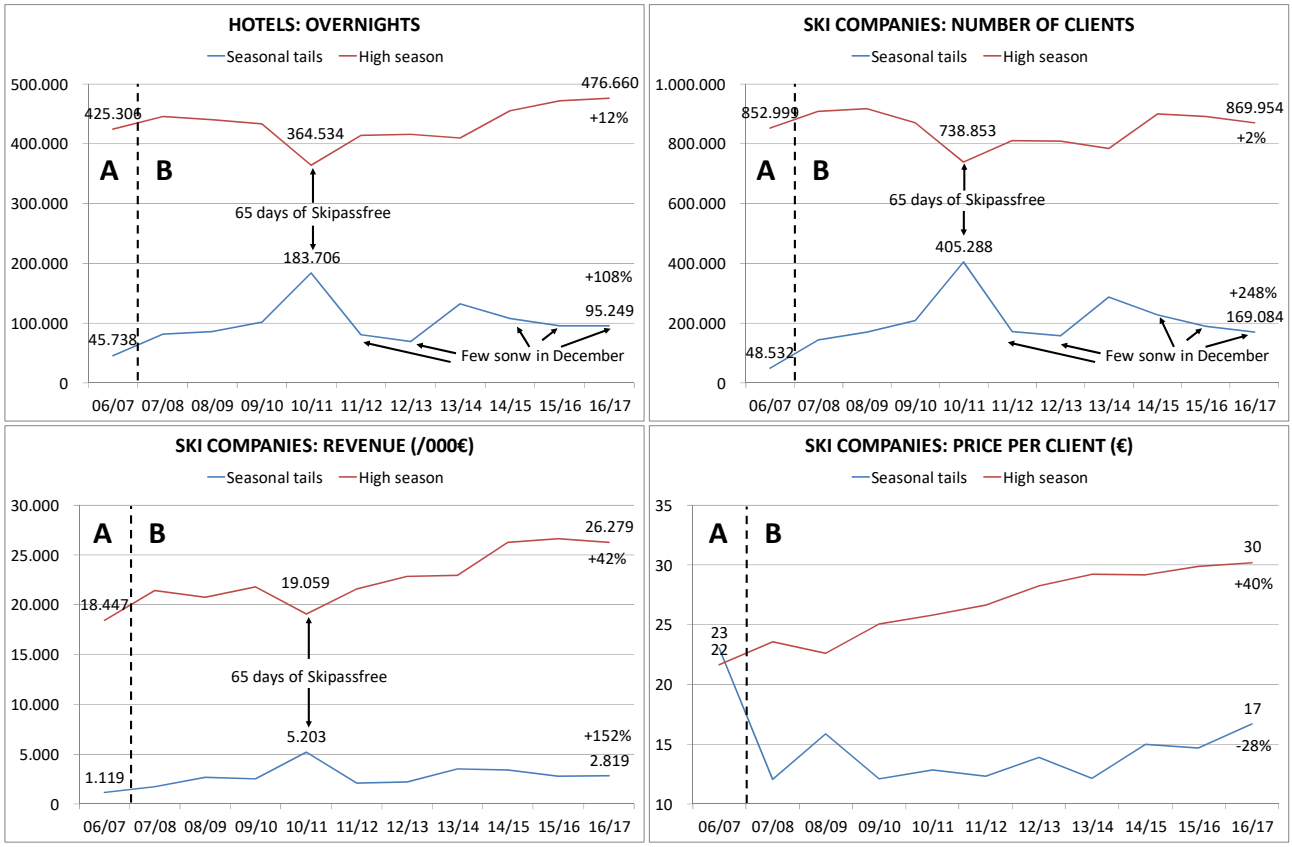
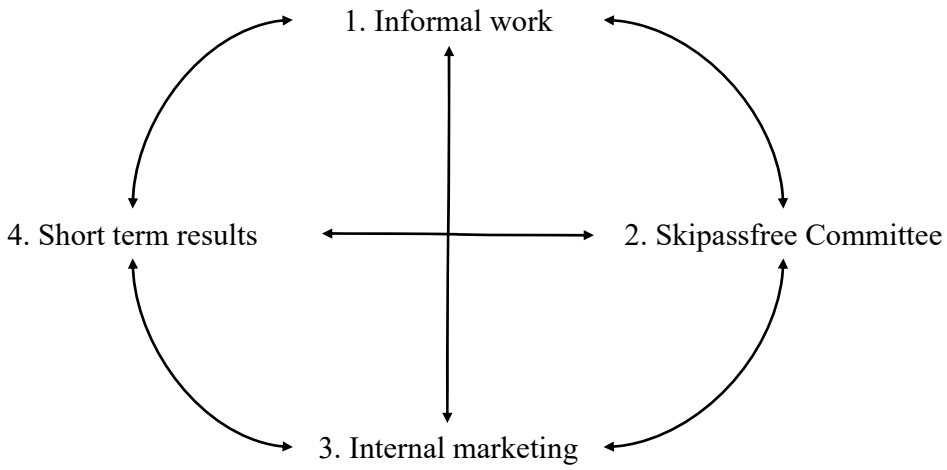


Figure 4. Objective performance



Legend: Panel A: 2006/2007 (before the Skipassfree); Panel B: since 2007/08, when the promotion starts.

Figure 5. The alignment processes



1026 Table 1. Previous studies focused on BSC

Author	Title	Type of paper	Field	Cases (#)	Findings	Performance	Scopus citations (*)
Huckestein and Duboff (1999)	Hilton Hotels: a comprehensive approach to delivering value for all stakeholders	Empirical	Hosp.	1	BSC brings together previously disparate measures of performance in a coherent model	Objective	N.A.
Denton and White (2000)	Implementing a balanced-scorecard approach to managing hotel operations: the case of white lodging services	Empirical	Hosp.	1	Examples of BSC implemented in some WLS hotels and motels	Objective	64
Doran et al. (2002)	Maximizing the success of balanced scorecard implementation in the hospitality industry	Empirical	Hosp.	2	Managers strongly support the potential usefulness of the BSC in their industry	N.A.	18
Feng et al. (2004)	East versus West: A comparison of online destination marketing in China and the USA	Empirical	Tourism	N.A.	Provide some useful strategies to improve DMO Web sites for more effective online marketing	Subjective	71
Kim et al. (2004)	Tiers or tears? An evaluation of the web-based marketing efforts of major city convention centers in the U.S.	Empirical	Tourism	10	Identify the marketing- and customer-related aspects requiring more attention and provided practical implications	Subjective	N.A.
Morrison et al. (2004)	Website evaluation in tourism and hospitality: The art is not yet stated	Review	T&H	N.A.	Website evaluation approaches can be classified into four groups based upon why and when the evaluation is done and whether efficiency or effectiveness is being measured	N.A.	89
So and Morrison (2004)	Internet marketing in tourism in asia: An evaluation of the performance of east asian national tourism organization websites	Empirical	Tourism	14	All of the NTOs in the East Asia region were not fully utilizing their websites	Subjective	43
Yuan et al. (2004)	Marketing small wineries: An exploratory approach to website evaluation	Empirical	Tourism	18	Websites were found to be "electronic brochures" rather than "dynamic relationship marketing tools"	Subjective	18
Douglas and Mills (2005)	Staying afloat in the tropics applying a structural equation model approach to evaluating national tourism organization websites in the caribbean	Empirical	Tourism	10	Results support the use of the modified BSC instrument for assessing various travel and hospitality-related websites	Subjective	44
Evans (2005)	Assessing the balanced scorecard as a management tool for hotels	Empirical	Hosp.	N.A.	Hoteliers are using measures from all four perspectives	Subjective	42
Myung et al. (2005)	The effectiveness of convention and exhibition websites a transatlantic comparison and future scenario	Empirical	Tourism	24	The CE centre and CVB websites tend to be loosely integrated. CVB contains more information for visitors and may often contribute more to confusing rather than informing	Subjective	9
Phillips and Louvieris (2005)	Performance measurement systems in tourism, hospitality, and leisure small medium-sized enterprises: A balanced scorecard perspective	Empirical	Hosp.	10	Four key concepts: i) budgetary control, ii) customer relationship management, iii) internal business processes, iv) collaboration	Subjective	51

1027

1028 Table 1. Previous studies focused on BSC (continue)

Author	Title	Type of paper	Field	Cases (#)	Findings	Performance	Scopus citations (*)
Park and Gagnon (2006)	A causal relationship between the Balanced Scorecard Perspectives	Empirical	Hosp.	129	Recommend specific approaches for the implementation of the BSC for hotel organizations	Subjective	4
Huang et al. (2007)	Strategic performance measurement and value drivers: Evidence from international tourist hotels in an emerging economy	Empirical	Hosp.	186	Non-financial performance measures directly and indirectly influence financial performance measures	Subjective	17
Liang and Hou (2007)	A dynamic connection of balanced scorecard applied for the hotel	Empirical	Hosp.	1	Demonstrate strategy maps that linked measures and performance drivers together in a cause-and-effect diagram	Objective	N.A.
Phillips (2007)	The balanced scorecard and strategic control: a hotel case study analysis	Empirical	Hosp.	1	Over-reliance on the successful achievement of BSC metrics could lead to an organisation having to pursue an exit strategy for a profitable product	Objective	17
De Carlo et al. (2008)	Assessment of destination performance: a strategy map approach	Empirical	Tourism	1	Financial dimension is key in meta-management contexts; strategic planning in supply networks is described	Subjective	14
Jackson and Qu (2008)	A conceptual framework for managing lodging brands: A balanced-scorecard approach	Review	Hosp.	N.A.	Expand the BSC by including brand maintenance and enhancement component	N.A.	1
McPhail et al. (2008)	Human resource managers' perceptions of the applications and merit of the balanced scorecard in hotels	Empirical	Hosp.	14	Schism between theory and practice with regards to the BSC concept and the "learning and growth" dimension	Subjective	32
Min et al. (2008)	A data envelopment analysis-based balanced scorecard for measuring the comparative efficiency of Korean luxury hotels	Empirical	Hosp.	6	Declining efficiency coincides with more government crackdowns on bad bank loans and the slow adaptation of some hotels into ongoing hotel industry restructuring	Objective	37
Kim and Njite (2009)	Evaluation of web site performance: Korean convention centers	Empirical	Tourism	8	Korean convention centers should improve the customer- and marketing-related aspects on their Web sites among four perspectives in Web site performance evaluation	Subjective	4
Kim and Kim (2010)	A new approach for assessment and comparison of websites: Using the modified balanced scorecard and analytical hierarchy process	Empirical	T&H	11	User-friendliness and user security appeared to be the most important factors	Subjective	7
Lee and Morrison (2010)	A comparative study of web site performance	Empirical	Hosp.	14	There is no significant difference in the overall effectiveness of the upscale hotel web sites in South Korea and the USA	Subjective	45

1029

1030 Table 1. Previous studies focused on BSC (continue)

Author	Title	Type of paper	Field	Cases (#)	Findings	Performance	Scopus citations (*)
Lin and Lin (2010)	Organizational performance measurement system and international tourist hotels: A new conceptual framework	Empirical	Hosp.	20	The proposed model provides the ITH industry an accreditation policy as a reference material	Subjective	5
Sainaghi (2010a)	Hotel performance: state of the art	Review	Hosp.	N.A.	Identify four main functional research fields: strategy, production, marketing and organization	N.A.	76
Stepchenkova et al. (2010)	Benchmarking CVB website performance: Spatial and structural patterns	Empirical	Tourism	967	Improvement in marketing the destination product is required; differences are found between members and non-members of Destination Marketing Association	Subjective	31
Vila et al. (2010)	The creation and use of scorecards in tourism planning: A Spanish example	Empirical	Tourism	1	Show how the BSC can be modified to support the strategic planning of tourism destinations	Subjective	17
Chen et al. (2011)	A balanced scorecard approach to establish a performance evaluation and relationship model for hot spring hotels based on a hybrid MCDM model combining DEMATEL and ANP	Empirical	Hosp.	N.A.	The perspective between “learning and growth”, “enterprise’s internal processes”, and “customer”, all aim for solid financial performance	Subjective	130
Sainaghi et al. (2013)	Measuring hotel performance: Using a balanced scorecard perspectives' approach	Review	Hosp.	N.A.	Hotel performance attracts attention from scholars. Researchers recognise the benefits	N.A.	46
Adi (2014)	Evaluation on the effectiveness of the web technology usage in promoting and marketing Indonesia tourism	Empirical	Tourism	405	Assess and formulate model of integrated website application development	Subjective	0
Chu and Chung (2014)	A Framework Model for Assessing Sustainability Strategies for Tourism Green Supply Chain Management.	Empirical	Tourism	4	Results indicate that current market dynamics and growth potential can be understood through TGSCM	Subjective	1
Kim et al. (2014)	The application of the modified balanced scorecard advanced hierarchy process extended to the economy, upscale, and luxury hotels' websites	Empirical	Hosp.	57	Results suggest that customer perspective is of highest importance in the website design	Subjective	0
Kryukova and Sokolova (2014)	Assessment of efficiency of the hotel management by a Russian company	Empirical	Hosp.	1	BSC and EVA integration models represent the most promising system efficiency assessment	Subjective	14
Pranić et al. (2014)	Hotel website performance: Evidence from a transition country	Empirical	Hosp.	197	Hotel quality rating, location, and their two-way interaction inlfuence attractiveness and marketing effectiveness	Subjective	4

Table 1. Previous studies focused on BSC (continue)

Author	Title	Type of paper	Field	Cases (#)	Findings	Performance	Scopus citations (*)
Zins (2014)	Internal Benchmarking for regional tourism organizations: a case example	Empirical	Tourism	115	Results show changes where strategy implementation steps have been taken	Subjective	N.A.
Elbanna et al. (2015)	Measuring hotel performance using the balanced scorecard: A theoretical construct development and its empirical validation	Empirical	Hosp.	160	Managers do make a meaningful distinction between five aspects of hotel performance	Subjective	4
Kang et al. (2015)	Corporate social responsibility and sustainability balanced scorecard: The case study of family-owned hotels	Empirical	Hosp.	2	All the analyzed stakeholders support the significant relationship between CSR and goal	Subjective	16
Salehzadeh et al. (2015)	Studying the effect of spiritual leadership on organizational performance: an empirical study in hotel industry	Empirical	Hosp.	207	Spiritual leadership has a significant positive effect on calling and membership and on performance	Subjective	3
Gorbunov et al. (2016)	Perspective Tools of the Strategic Management of VFR Tourism Development at the Regional Level	Empirical	Tourism	504	VFR tourism is a very attractive and promising segment of the tourism market of Russia	Subjective	0
Nazarian et al. (2017)	Influence of national culture and balanced organizational culture on the hotel industry's performance	Empirical	Hosp.	236	The national culture of hotel employees influences the balanced organizational culture and performance	Subjective	2

Legend: (*) Scopus citations were retrived the 7th of May 2018

Table 2. Number of days covered by Skipassfree

Periods	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
Skipassfree - beginning	18	24	30	26	28	27	28	20	21	28
High season	112	105	115	112	91	112	112	105	112	112
Skipassfree - end	18	30	16	16	37	18	19	27	23	17
Total season	**148**	**159**	**161**	**154**	**156**	**157**	**159**	**152**	**156**	**157**
Skipassfree days (total)	36	54	46	42	65	45	47	47	44	45
Skipassfree days (% of total)	24%	34%	29%	27%	42%	29%	30%	31%	28%	29%

Table 3. Sample

Sectors	Questionnaires		Representativeness			
	Number	%	Physical measure	Livigno	Sample	%
Hotels, B&B	44	35%	# of beds	5,072	2,944	58%
Apartments (private and managed by incoming agencies)	71	57%	# of beds	6,345	3,132	49%
Sky companies	9	7%	# of firms	13	9	69%
Total	**124**	**100%**				

Table 4. List of used codes

Acronym	Codes	Meaning
	1.Financial perspective	
FP_1.1_growth	Growth	Evaluates the increase of volume (number of overnights, skiers) and rates
FP_1.2_fin_ret	Financial return	Evaluates the economic margin (rates minus costs) of Livigno firms
FP_1.3_Asset_ut	Asset utilization	Evaluates the occupancy of tourist infrastructures during the promotional tails
FP_1.4_short_term_res	Short term results	Evaluates short term results (e.g. performance realize at the end of first edition)
FP_1.5_Long_term_res	Long term results	Evaluates long term results (e.g. perforamnce realize since 3 or more editions)
	2. Customer perspective	
CP_2.1_mktg_plan	Marketing plan	Describes the communication activities used to promoto the Skipassfree package
CP_2.2_value	Customer value	Describes the value delivered to the Skipassfree customer
CP_2.3_brand	Skipassfree brand	Describes the itmes used to create the Skipassfree brand
CP_2.4_targ	Target	Describes the main traits of Skipassfree customer
CP_2.5_chan	Channels	Describes the used channels used to sell the Skipassfree package
CP_2.6_reten	Customer retention	Describes the ability of Skipassfree package to create customer retention
	3. Internal Business Persp.	
IBP_3.1_Inn	Skipassfree concept	Describes the concept of Skipassfree
IBP_3.2_oper_process	Skipassfree package	Describes the services included in the Skipassfree package
	4. Learning and Growth Persp.	
L&GP_4.1_Capab	Capabilities	Describes relavant capabilities used/developed to create the Skipassfree package
L&GP_4.2_IS	Information technology	Describes capability in information technology relevant for the Skipassfree project
L&GP_4.3_Align	Alignment	Describes the work to align the product with firms and customers desires
L&GP_4.4_Bench	Benchmarking	Describes competing destinations relavant for the Skipassfree initiative
L&GP_4.5_Misalign	Misalignment	Describes tensions generated by the Skipassfree initiative to clients or firms
	5. Destination context	
Cont_5.1_Dest	Destination positioning	Describes some aspects of Livigno positioning relevant for the Skipassfree offer
Cont_5.2_Sup	Destination supply	Describes some characteristics of Livigno supply
Cont_5.3_Law	Administrative rules	Describes some administrative rules that have influenced the Skipassfree project
Cont_5.4_DMO	DMO reputation	Describes the role played by the DMO reputation to develop the Skipassfree offer

Table 5. Structured interviews

	Balanced scorecard perspectives	Completely disagree or disagree		Neutral		Completely agree or agree	
		#	%	#	%	#	%
	1. Financial perspective						
1	SF has rised the number of clients	5	4%	12	10%	107	86%
2	SF has rised cash flows	11	9%	23	19%	90	73%
3	SF has rised the rates	37	30%	31	25%	56	45%
4	SF has rised the economic margins	29	23%	29	23%	66	53%
5	SF has generated mainly effects on ski companies	2	2%	38	31%	84	68%
6	SF has generated mainly effects on apartments	19	15%	27	22%	78	63%
7	SF has generated mainly effects on Livigno agencies	4	3%	35	28%	85	69%
8	SF has generated mainly effects on hotels	43	35%	43	35%	38	31%
9	Firms have participated to SF given the immediately increase in reservations	9	7%	15	12%	100	81%
10	Without this short-term result, firms participation would be lower	12	10%	9	7%	103	83%
	2. Customer perspective						
	Target						
11	The SF length of stay (days for hotels, for apartments) is correct	13	10%	6	5%	105	85%
12	Considered the Skipassfree target, could be useful to cancel the promotion?	98	79%	9	7%	17	14%
	Marketing plan						
13	Communication strategy to promote SF was successful	11	9%	14	11%	99	80%
14	The communication budget in the first editions was adequate	7	6%	45	36%	72	58%
	Skipassfree brand						
15	The inclusion of "free" in the promotion name was successful	11	9%	5	4%	108	87%
16	SF loses the winter image of Livigno	89	72%	17	14%	18	15%
	Customer retention						
17	The SF client is loyalty	19	15%	26	21%	79	64%
	3. Business process perspective						
	Skipassfree package						
18	The SF client origines important additional revenue	47	38%	20	16%	57	46%
19	The SF product scope should be enlarged	38	31%	16	13%	70	56%
20	The rate increase was too high, reducing the economic value for clients	69	56%	17	14%	38	31%
21	The rate increase was too high, requiring price control mechanisms	73	59%	16	13%	35	28%
22	The Ski Pass Association pays an excessive amount of marketing costs	95	77%	20	16%	9	7%
23	The sharing cost mechanisms (50% lodging, 50% ski company) are correct	27	22%	9	7%	88	71%
24	The revision of sharing mechanisms (based on weekly seasonality) is correct	60	48%	22	18%	42	34%
25	The decision to give free for charge the ski pass was successful	22	18%	27	22%	75	60%
26	It should reduce the length of stay for hotels	103	83%	9	7%	12	10%
27	It should reduce the length of stay for apartments	93	75%	12	10%	19	15%
28	The SF client pays a too cheap rate	51	41%	32	26%	41	33%
29	How do you evaluate the recent price control mechanisms?	77	62%	11	9%	36	29%
	Skipassfree concept						
30	SF is an original product, different from those offered by other destinations	37	30%	19	15%	68	55%
31	SF has introduced an important commercial innovation	13	10%	18	15%	93	75%
32	The involvement of private apartments was successful	6	5%	34	27%	84	68%
33	The involvement of incoming agencies was successful	13	10%	58	47%	53	43%
34	The involvement of international tour opertor was successful	43	35%	43	35%	38	31%

1050 Table 5. Structured interviews (continue)

	Balanced scorecard perspectives	Completely disagree or disagree		Neutral		Completely agree or agree	
		#	%	#	%	#	%
	4. Learning and growth perspective						
	Alignment						
35	The SF Committee has shared informally the project to some relevant local actors, reducing counter-positions	13	10%	24	19%	87	70%
36	The collaboration between DMO and associations was a key success factor of SF	8	6%	11	9%	105	85%
37	The SF product was good communicated to local firms (internal marketing)	4	3%	8	6%	112	90%
38	The presence of DMO has increased the number of firms involved in the SF	8	6%	32	26%	84	68%
39	The work developed by SFC has created a more collaborative atmosphere	23	19%	46	37%	55	44%
40	The collaboration between DMO and associations favored the SF launch	13	10%	15	12%	96	77%
41	The method used for SFC has created the premises for other shared projects	11	9%	37	30%	76	61%
	Misalignment						
42	The SF was launched too late (timing problem)	9	7%	19	15%	96	77%
43	SF start-up generates high tension with lodging operators because they have yet communicated their rates without including the cost of free of charge ski pass	16	13%	22	18%	86	69%
44	The decision to involve TO in the SF generated tensions with lodging operators	23	19%	36	29%	65	52%
45	Conflicts were overcome given the ability of SF to generate reservations	7	6%	23	19%	94	76%
	Capabilities						
46	The marketing competence of DMO were relevant for the SF success	5	4%	33	27%	86	69%
47	Promotion periods were identified analyzing Livigno seasonality. This approach has reduced conflicts	34	27%	34	27%	56	45%

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