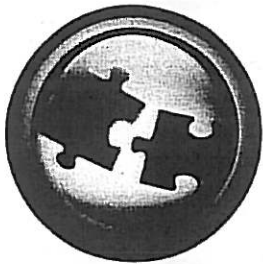


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Tourism in a Changing World: Prospects and Challenges

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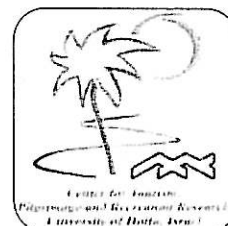
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These declines could lead to wider impacts on domestic production, employment, household incomes, capital returns, and other related business sectors.

**NEW APPROACH OF THE ANN METHODOLOGY FOR FORECASTING TIME
SERIES: USE OF TIME INDEX**

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In previous publications, the authors reported their work with the artificial neural networks (ANN) methodologies for the forecast of guest nights in hotels time series. The ANN methodology has made predictions more accurate than other methodologies. However, as a consequence of the tourism demand increase in the last years these time series registered an unusual increase in its values. Considering that the ANN methodology uses the past to predict the future in a statistically way, it became very difficult for the ANN to predict numbers never seen before in the past. The authors report in this paper a new approach of the ANN methodology using the time in its input instead of the previous 12 registered observations, as usually used. The authors intend to capture the time variation of the series along the years, and use this parameter as the input. The paper presents a comparison between the classic usage of the ANN methodology with a new modulation using the years and month in the input. The new modulation consists in four variations of the input of the ANN: A - just month; B - year and month; C - a combination of A and classic model and D - a combination of B and classic model. The models B and D improved the forecasting performance over the classic model, with a mean relative error of 5.98% and 5.79% in the test set, against the 6.36% for the classic model.

**IAS/IFRS IN HOTELS: A NEW BUSINESS LANGUAGE FOR TOURISM
INDUSTRY**

AYLIN POROY ARSOY

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Administrative Sciences, Department of Management, Bursa-TURKEY*

International Accounting Standards/International Financial Reporting Standards (IAS/IFRS) issued by the International Accounting Standards Board (IASB) have been accepted as the key of global financial reporting in the last decade. IASB has been serving to generate globally accepted international financial reporting standards since its establishment in 1973. IAS/IFRS require disclosure of some additional information which is significant for tourism companies. These disclosures change the accounting environment for tourism industry. The aim of this paper is to focus on accounting for fixed assets - which is significant for hotel businesses- according to IAS/IFRSs.

**THE INTERACTIVE RELATIONSHIP BETWEEN HUMAN AND ITS
ENVIRONMENT WITHIN SUSTAINABLE TOURISM ENVIRONMENTAL
EDUCATION**

ELENI PAPAZISI