

# Research on Fiscal Expenditure and Tourism Development of Huangshan City: Based on Grey Relational Analysis

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**Abstract.** Using grey relational analysis, the impacts of various fiscal expenditure items on local tourism development were detected by employing relevant statistical data from Huangshan City during 2008- 2013. Top five fiscal expenditure items influencing local tourism development, including general public services, education, public security, social security and employment, as well as urban and rural community affairs, were revealed in this analysis. According to the results, expenditure efficiency and its important domains are able to be recognized and verified under current economic and social circumstances. As a result, in order to optimize the expenditure structure, we suggest that financial strengthen, existing economic and geography resource, as well as the requirements of tourism development for tourism demand in the new stage should be combined.

**Keywords.** Fiscal expenditure, tourism development, grey relational analysis, Huangshan City.

## 1 Introduction

Chinese tourism is in transition stage with constant development of self-service, pluralism, popularization and normalization. New features of tourism consumption and demand have emerged in various aspects, causing changes in public needs of tourism. Therefore, government functions should be transformed with adjustment in structure of government expenditure, thus improving the level and quality of tourism in new development context.

Basis of government fiscal function in tourism development is reflected in public goods, externality, intra-generational and inter-generational factors, as well as market failure such as monopoly [1]. In China, financial support for tourism is also closely related to development goals of tourism which should meet the requirements of the rapidly developed economy, society and culture. Since the 1980s, most of the local governments of Chinese provinces, autonomous regions and municipalities have introduced financial support policies in succession to promote tourism development based on the development goals of local tourism industry [2].

Urban tourism attracts comprehensive attentions in recent years. Wang and Pei (2014) established an index system and a grey comprehensive evaluation model to analyze the sustainability of urban tourism [3]. Zhou & Dong (2014) use similar approach to investigate tourism development of Xinjiang. More specifically [4], He, Chen & Zhai (2012) examined the correlation between forest tourism and three industrial sectors in Eastern Liaoning from 2000 to 2009 [5], and Liu, Gao & Xue (2013) evaluated tourism festival activities impact on water environment in DongPing Forest Park [6].

Further, some scholars exhibit more interests on the relationship between fiscal expenditure and tourism development. Ishikawa and Fukushige (2009) examined the impact of fiscal expenditure and the number of tourists on per capita taxable income in Japanese remote islands, and find that the former exhibit positive significant relationship while the latter not [7]. Avramescu & Baldan (2011) use degree of taxation, interest rate and exchange rate to analyzes the impact of Romania's main fiscal and monetary measures on the development of the tourism sector, results showing that negative relationship existed and other financial solutions can boost Romanian tourism [8]. Feliziani & Monni (2013) analyzed the role of fiscal policies in the tourist sector, and find that governance is one of the major causes of weakness [9].

Based on previous researches, our analysis focus on the following questions: what kind of financial supports does tourism development need? How to promote and adapt to transformation and structural adjustment of tourism industry at this stage through financial expenditure? The domains and tourist effects are different for the influence of different items of fiscal expenditure. It is very important to understand the different impacts brought by different components of tourism expenditure, which is a critical step for further improvement of efficiency of fiscal expenditure.

## 2 Research methods, index selection and data sources

### 2.1 Research methods

As a complex and integrated system, tourism system has limited statistic data with greater fluctuation and less typical distribution laws. Thus it is difficult to define all factors of tourism system and mechanism interacted among them. In this context, we regard tourism system as a grey system. To be specific, Grey system theory was first proposed by Chinese scholar Deng Julong in 1982, and had been widely used in social, economic and ecological domains. In the study, grey correlation analysis in gray system theory was employed to quantify the correlation between fiscal expenditure and tourism, revealing the relationship between expenditure and tourism development.

### 2.2 Index selection

#### 2.2.1 Selection of related indexes for fiscal expenditure

The main indexes selected to measure fiscal expenditure in Huangshan City include General public services (X1), Public security (X2), Education (X3), Science and technology (X4), Culture, sports and media (X5), Social security and employment (X6), Health care (X7), Environmental protection (X8), Urban and rural community affairs (X9), Agriculture, forestry and water affairs (X10), Transportation (X11), as well as Industrial, commercial and financial affairs (X12).

#### 2.2.2 Selection of related indexes for tourism development

There were four first-grade indexes and five second-grade indexes selected to measure tourism development in Huangshan City (See Table 1). The indexes reflect current situations of tourism development in Huangshan City from different aspects. Tourism-related industries were defined based on classification criteria<sup>1</sup> of the World Tourism Organization [10]. Meanwhile, the availability of data was taken into account.

**Table 1.** Indexes for tourism development in Huangshan City.

First-grade indexes	Second-grade indexes
Tourist income ( $Y_1$ )	Total tourism income ( $Y_{11}$ )
	Domestic tourism income ( $Y_{12}$ )
	Foreign exchange earnings from tourism ( $Y_{13}$ )

<sup>1</sup> According to the classification criteria of the World Tourism Organization, tourism can be divided into total-tourism sector and partial-participation tourism sector.

Tourist person-time ( $Y_2$ )	Domestic tourist person-time ( $Y_{21}$ )
	Foreign tourist person-time ( $Y_{22}$ )
Tourist person-day ( $Y_3$ )	Domestic tourist person-day ( $Y_{31}$ )
	Foreign tourist person-day ( $Y_{32}$ )
Tourism-related industries ( $Y_4$ )	Transportation, warehousing and postal service ( $Y_{41}$ )
	Wholesale and retail ( $Y_{42}$ )
	Accommodation and catering ( $Y_{43}$ )
	Financial industry ( $Y_{44}$ )
	Leasing and business service ( $Y_{45}$ )
	Culture, Sports and Entertainment ( $Y_{46}$ )
	Public Management and Social Organization ( $Y_{47}$ )
	Residents service and other services ( $Y_{48}$ )

**2.3 Data sources**

The data used in this study were extracted from the Statistical Yearbook of Huangshan City from 2008 to 2013 (See Table 2 and 3).

**3 Gray relational analysis**

In grey relational theory, determinate factors are selected among multiple factors in the system for comparison. The basic concepts include: the relevance can be judged through the level of similarity between comparison sequence curve and reference sequence curve; the strength and weakness of evaluation objects are analyzed though grey relational degree. Relational degree indicates the correlation among things and factors, which quantitatively describes relative change of things or factors. The main relationship among these factors can be revealed using grey relational analysis with certain methods, exploring important factors affecting target values, thus clarifying the correlation among these factors.

**Table 2.** Indexes of fiscal expenditure in Huangshan City (Unit: ten thousand RMB).

	2008	2009	2010	2011	2012	2013
General public service	77473	87700	117308	141696	175065	189750
Public security	24642	39868	45655	48570	59728	57861
Education	58586	66834	82230	106105	129427	128797
Science and technology	7491	9745	14074	21190	28881	31778
Culture, sports and media	9739	13982	21508	29854	41349	41004
Social security and employment	80157	105394	82583	120365	137634	150135
Health care	29359	50524	60542	82761	96424	102273
Environmental protection	14201	18266	26998	33407	87447	84162
Urban and rural community affairs	24533	21453	25261	37046	71183	140851
Agriculture, forestry, water	46055	71413	86427	122671	145258	175459
Transportation	15079	23828	18774	32780	83207	88507
Industrial, commercial, financial affairs	38594	31215	45206	23553	67916	71255

**Table 3.** Indexes of tourism development in Huangshan City (Unit: ten thousand RMB).

	2008	2009	2010	2011	2012	2013
Total tourism income (ten thousand RMB)	1409000	1681500	2021400	2510200	3029801	3145400
Domestic tourism income (ten thousand RMB)	1259300	1535537	1822700	2260103	2723730	2843576
Foreign exchange earnings from tourism	22010	24401	30100	38500	48211	48739
Domestic tourists (person-time)	17202700	20348106	24396899	29230300	34809900	35720000
Domestic tourists (person-day)	21719190	27149715	33278404	39934085	47585133	48829239

Foreign tourists (person-time)	810405	877094	1050301	1313609	1602699	1605919
Foreign tourist (person-day)	1160400	1337633	1673961	2776107	3386505	2772152
Transportation, warehousing and postal service	156000	164200	170400	188630	207500	226961
Wholesale and retail	146000	165322	188732	234973	268402	296961
Accommodation and catering	83000	93900	105515	127747	146360	160886
Financial industry	67000	73136	87747	104447	123544	148068
Leasing and business service	27000	33900	38910	48292	58243	83600
Residents service and other services	82000	88560	90668	108802	132000	136014
Culture, sports and entertainment	42000	42420	47688	58121	65727	76978
Public Management and Social Organization	158000	170939	178109	203100	232144	247000

**3.1 Definition and description of factors in correlation analysis**

In correlation analysis of an abstract system, data sequences reflecting behavior characteristics of the system should be accurately selected—this process is called “selection of mapping variable reflecting system behavior”. Then, relevant factors affecting main behavior of the system should also be confirmed. Generally, dependent variables constitute reference sequence  $Y$ , while independent variables constitute comparison sequence  $X$ .

**3.2 Calculation of correlation coefficients**

Based on given data of comparison and reference sequences, correlation coefficients and relational degree of comparison and reference sequences could be calculated by using the following methods and procedures. Then, the influence degree of each comparison sequence was analyzed. Analytical methods and procedures were described as follows.

(1) Initialization of raw data

Dimension or unit of each factor in raw data might be different. Therefore, the data were difficult to compare directly. Instead, they should be converted into comparable data series. There were lots of dimensionless methods for raw data. Based on researches of related scholars, the following formula was adopted:

$$\chi'_i(\kappa) = \chi_i(\kappa) / \chi_i$$

(2) Calculation of absolute difference between reference sequence and comparison sequence

$$\Delta_i(\kappa) = |\chi'_0(\kappa) - \chi'_i(\kappa)|$$

(3) Calculation of correlation coefficient

$$\xi_i(\kappa) = \frac{\min_{\kappa} \min_i \Delta_i(\kappa) + \rho \max_{\kappa} \max_i \Delta_i(\kappa)}{\Delta_i(\kappa) + \rho \max_{\kappa} \max_i \Delta_i(\kappa)}$$

where  $\rho$  was resolution ratio, taking 0.5;  $\min_{\kappa} \min_i \Delta_i(\kappa)$  denotes secondary minimum difference;  $\max_{\kappa} \max_i \Delta_i(\kappa)$  denotes secondary maximum difference.

(4) Calculation of relational degree

$$\gamma_i = \frac{1}{n} \sum_{\kappa=1}^n \xi_i(\kappa)$$

**3.3 Strength analysis**

In correlation analysis, correlation matrix could be constructed when there were more than one reference sequences and comparison sequences. Then, the strengths and weaknesses of elements could be analyzed through correlation matrix. For

example,  $Y_1, Y_2, \dots, Y_s$  was the characteristic behavior sequence of the system, while  $X_1, X_2, \dots, X_m$  was relational behavior sequence;  $Y_i$  and  $X_j$  had the same length;  $\gamma_{ij}$  ( $i = 1, 2, \dots, s; j = 1, 2, \dots, m$ ) was the grey relational degree of

$$Y_i \text{ and } X_j, \text{ thus constituting the correlation matrix } R: \begin{pmatrix} \gamma_{11} & \gamma_{12} & \dots & \gamma_{1m} \\ \vdots & \ddots & & \vdots \\ \gamma_{s1} & \gamma_{s2} & \dots & \gamma_{sm} \end{pmatrix}.$$

Elements of the  $i$ -th line were grey relational degrees between characteristic behavior sequence of the system  $Y_i$  ( $i = 1, 2, \dots, s$ ) and relational factor sequence  $X_j$  ( $j = 1, 2, \dots, m$ ). If  $i$  and  $j \in \{1, 2, \dots, m\}$ , and  $\gamma_{ii} \geq \gamma_{ij}$ , then it indicated that system factor  $X_i$  was superior to  $X_j$ .

**3.4 Dimensionless method**

Using the first-year value of each index to divide values of other years, then dimension could be eliminated (See Table 4).

**Table 4.** Dimensionless values of indexes.

	2008	2009	2010	2011	2012	2013
X <sub>1</sub>	1.0000	1.1320	1.5142	1.8290	2.2597	2.4492
X <sub>2</sub>	1.0000	1.6179	1.8527	1.9710	2.4238	2.3481
X <sub>3</sub>	1.0000	1.1408	1.4036	1.8111	2.2092	2.1984
X <sub>4</sub>	1.0000	1.3009	1.8788	2.8287	3.8554	4.2422
X <sub>5</sub>	1.0000	1.4357	2.2084	3.0654	4.2457	4.2103
X <sub>6</sub>	1.0000	1.3148	1.0303	1.5016	1.7171	1.8730
X <sub>7</sub>	1.0000	1.7209	2.0621	2.8189	3.2843	3.4835
X <sub>8</sub>	1.0000	1.2862	1.9011	2.3524	6.1578	5.9265
X <sub>9</sub>	1.0000	0.8745	1.0297	1.5100	2.9015	5.7413
X <sub>10</sub>	1.0000	1.5506	1.8766	2.6636	3.1540	3.8098
X <sub>11</sub>	1.0000	1.5802	1.2450	2.1739	5.5181	5.8696
X <sub>12</sub>	1.0000	0.8088	1.1713	0.6103	1.7598	1.8463
Y <sub>11</sub>	1.0000	1.1934	1.4346	1.7815	2.1503	2.2324
Y <sub>12</sub>	1.0000	1.2194	1.4474	1.7947	2.1629	2.2581
Y <sub>13</sub>	1.0000	1.1086	1.3676	1.7492	2.1904	2.2144
Y <sub>21</sub>	1.0000	1.1828	1.4182	1.6992	2.0235	2.0764
Y <sub>22</sub>	1.0000	1.2500	1.5322	1.8387	2.1909	2.2482
Y <sub>31</sub>	1.0000	1.0823	1.2960	1.6209	1.9777	1.9816
Y <sub>32</sub>	1.0000	1.1527	1.4426	2.3924	2.9184	2.3890
Y <sub>41</sub>	1.0000	1.0526	1.0923	1.2092	1.3301	1.4549
Y <sub>42</sub>	1.0000	1.1323	1.2927	1.6094	1.8384	2.0340
Y <sub>43</sub>	1.0000	1.1313	1.2713	1.5391	1.7634	1.9384
Y <sub>44</sub>	1.0000	1.0916	1.3097	1.5589	1.8439	2.2100
Y <sub>45</sub>	1.0000	1.2556	1.4411	1.7886	2.1571	3.0963
Y <sub>46</sub>	1.0000	1.0800	1.1057	1.3269	1.6098	1.6587
Y <sub>47</sub>	1.0000	1.0100	1.1354	1.3838	1.5643	1.8328
Y <sub>48</sub>	1.0000	1.0819	1.1273	1.2848	1.4693	1.5633

**3.5 Results analysis and discussion**

Calculating relational degree between various factors of fiscal expenditure and tourism development, then correlation matrix R could be established as follows.

	X <sub>1</sub>	X <sub>2</sub>	X <sub>3</sub>	X <sub>4</sub>	X <sub>5</sub>	X <sub>6</sub>	X <sub>7</sub>	X <sub>8</sub>	X <sub>9</sub>	X <sub>10</sub>	X <sub>11</sub>	X <sub>12</sub>
Y <sub>11</sub>	0.8635	0.7274	0.9304	0.6862	0.6462	0.7229	0.6150	0.7301	0.7865	0.6722	0.7324	0.7159
Y <sub>12</sub>	0.8712	0.7408	0.9194	0.6911	0.6502	0.7213	0.6195	0.7334	0.7843	0.6772	0.7342	0.7083
Y <sub>13</sub>	0.8577	0.7106	0.9439	0.6728	0.6356	0.7183	0.6049	0.7205	0.7990	0.6605	0.7309	0.7314
Y <sub>21</sub>	0.7980	0.6713	0.8628	0.6749	0.6365	0.7678	0.6009	0.7222	0.7863	0.6577	0.7254	0.7506
Y <sub>22</sub>	0.8908	0.7634	0.8975	0.7029	0.6591	0.7136	0.6301	0.7419	0.7765	0.6897	0.7334	0.6940
Y <sub>31</sub>	0.7437	0.6266	0.7880	0.6521	0.6182	0.8015	0.5803	0.7058	0.8023	0.6346	0.7232	0.7971
Y <sub>32</sub>	0.7708	0.6887	0.7366	0.7424	0.6909	0.6125	0.6969	0.7674	0.8023	0.7629	0.7521	0.6463
Y <sub>41</sub>	0.5884	0.5068	0.5947	0.6066	0.5796	0.7485	0.5293	0.6705	0.7803	0.5793	0.6861	0.7785
Y <sub>42</sub>	0.7452	0.6240	0.7922	0.6542	0.6201	0.8244	0.5803	0.7074	0.7956	0.6342	0.7245	0.8050
Y <sub>43</sub>	0.7160	0.5995	0.7516	0.6473	0.6142	0.8770	0.5721	0.7021	0.7986	0.6257	0.7210	0.8375
Y <sub>44</sub>	0.7502	0.6442	0.8158	0.6531	0.6198	0.8011	0.5823	0.7056	0.8029	0.6346	0.7207	0.7888
Y <sub>45</sub>	0.8102	0.6694	0.8168	0.7169	0.6760	0.6842	0.6665	0.7458	0.7938	0.7113	0.7469	0.6620
Y <sub>46</sub>	0.6286	0.5384	0.6409	0.6202	0.5915	0.8303	0.5444	0.6805	0.7946	0.5956	0.6972	0.8224
Y <sub>47</sub>	0.6269	0.5487	0.6457	0.6192	0.5911	0.8496	0.5460	0.6809	0.8013	0.5962	0.6993	0.8529
Y <sub>48</sub>	0.6156	0.5255	0.6259	0.6165	0.5881	0.7835	0.5393	0.6781	0.7853	0.5904	0.6950	0.8001

According to relational degree rankings between fiscal expenditure and tourism development, there was slight difference in the impact degrees of various items of local fiscal expenditure on tourism revenues, tourist person-time, tourist person-day and tourism-related industries in Huangshan City. The top five items of local fiscal expenditure showing the largest impacts were General public services, Education, Public security, Social security and employment, as well as Urban and rural community affairs; the last three items of local fiscal expenditure influencing tourism development were Culture, sports and media, Science and technology, as well as Environmental protection.

The item of local fiscal expenditure showing the largest impacts on tourism of Huangshan City was general public services. Public management and services of tourism, supported by expenditure of general public services, can achieve effective communication between different subjects in tourism market. Meanwhile, market failures of information incompleteness and asymmetry can be improved, promoting effective definition and protection of property rights; a well-performed institutional environment can be formed, thereby reducing transaction costs in tourism market, with improved efficiency of tourism economy.

Local education expenditure was mainly invested in local educational administration, primary and secondary school education, as well as primary and secondary vocational education. The impact degree on tourism development of Huangshan City was not as high as general public services, indicating that education, especially for primary and secondary school education and vocational education, plays an important role in local tourism development. The reason may be that local expenditure on education provides sufficient human capital. Thus, tourism knowledge and skills with generality, professionalism and innovation can be cultivated for tourism enterprises and related departments [11]. Meanwhile, credit capital stock of tourism has been increased to promote development of tourism [12].

Public security was the third item of fiscal expenditure greatly influencing tourism development of Huangshan. It indicates that local security environment, traffic safety and other public security of tourism are also important factors affecting tourism development.

Social security and employment expenditure positioned fourth for the impacts on tourism development of Huangshan City. In the correlation between tourist person-time and development of tourism-related industries, social security and

employment expenditure ranked in the first place. Various local expenditure and subsidies on social security, public service employment, as well as employment and vocational training promote accumulation of tourism employment, venture capital investment, as well as human capital of individuals and enterprises in Huangshan.

Expenditure on urban and rural community affairs plays an important role in promoting the development of urban and rural community planning, public infrastructure and public welfare establishments. In addition, it encourages urban and rural environmental renovation, governance of community public affairs, as well as the construction of new and beautiful countryside. Local traditions and culture can be inherited with renaissance in Huangshan, improving living spaces, public cultural space and living environment. Attraction of urban and rural tourism is enhanced, and development of local tourism accelerated thereafter.

Traffic is an essential bridge of the tourism and the infrastructural industries for tourism development. However, correlation between transportation expenditure and tourism development of Huangshan was in the sixth place. Huangshan is one of the earliest cities with tourism development. In early stage, transportation expenses were larger with more important role in tourism. However, when tourism has developed to a certain stage with continuous improvement of transportation system, marginal contribution ratio of local transportation expenditure to tourism began to showing declining trend. In addition, improvement of traffic shortened the distance between Huangshan and the Yangtze River Delta as well as other surrounding cities. The radiation Yangtze River Delta cities and other surrounding cities had promoted the development of Huangshan Tourism. However, traffic improvement also generated substitution effects of tourism demand between Huangshan and these cities. Therefore, changes of modern traffic environment had generated complex effects on tourism development.

#### **4 Conclusions and recommendations**

Above all, results show that the top five items of local fiscal expenditure significantly promote local tourism development are General public services, Education, Public security, Social security and employment, as well as Urban and rural community affairs. According to the results, expenditure efficiency and focuses of local government could be recognized and varied under current economic and social environment. Thus, the structure of fiscal expenditure can be further optimized, providing scientificity and rationality of decision-making in fiscal expenditure [13].

As a traditional famous tourist city, Huangshan also faces pressure and confusion of industrial upgrading and public services, as well as public administration innovation, along with changing external environment. Firstly, the combination of culture and tourism, as well as environment and tourism is not perfect enough. Secondly, new changes in traffic environment, such as high-speed rail, have brought changes of regional advantages. This has changed substitutional and complementarity relations of tourism resources and products between Huangshan and surrounding cities. Thirdly, the proportion of self-catering individual travelers has become keep increasing, thus enhancing pressures for tourism public service and public management innovation.

In the analysis of expenditure growth, Musgrave and Rostow emphasized changes of expenditure structure resulted from public need changes in different stages of economic development. Similarly, the structure of local fiscal expenditure should adapt to changes of public needs in different stages of tourism development. Government should combine its financial advantage, existing economic and resource conditions of Huangshan, as well as requirements of tourism development for tourism public demand in new stage. Meanwhile, scientificity and rationality of decision-making in fiscal expenditure should be further improved for tourism development. Government should promote industrial transformation and upgrading with industrial development goals in new stage of tourism, thus achieving fast tourism development of Huangshan and building a leading tourism city in China.

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