

## The management of cultural destinations: in search for a destination balanced scorecard

### *Abstract*

As tourist markets become increasingly competitive, tourist destinations have to develop more sophisticated management tools. The aim of this paper is to try to adapt the tool of the balanced scorecard to tourist destinations, by identifying the players involved in implementing such a control system, the adjustments necessary to transpose the idea of balanced scorecards from single companies to territorial economic systems, and the critical aspects of the implementation phase. Empirically, among other things, the article is based on the experience acquired during the course of a project aimed at developing a balanced scorecard for the city of Florence (Italy).