SDG Goal 12	**Responsible consumption and production**
SDG Target 12.b	**Develop and implement tools to monitor sustainable development impacts for sustainable tourism that creates jobs and promotes local culture and products**
SDG Indicator 12.b.1	**Implementation of standard accounting tools to monitor the economic and environmental aspects of tourism sustainability**
Time series	**Standard accounting tools to monitor sustainability in tourism**

1. General information on the time series

- Date of national metadata: 12 January 2022
- National data: http://sdg-indikatoren.de/en/12-b-1/
- Definition: The time series measures the degree of implementation of the Tourism Satellite Account (TSA) and the System of Environmental-Economic Accounting (SEEA) tables in Germany. For this purpose it counts the number of produced TSA and SEEA tables in a given reporting year.
- Disaggregation: standard accounting system

2. Comparison with global metadata

- Date of global metadata: March 2021
- Global metadata: https://unstats.un.org/sdgs/metadata/files/Metadata-12-0b-01.pdf
- The time series is compliant with the global metadata.

3. Data description

- TSA and SEEA tables are to date considered most relevant and feasible for monitoring sustainability in tourism. The implementation of TSA tables should follow the principles of the “Tourism Satellite Account: Recommended Methodological Framework” (2008), while the implementation of the SEEA tables should follow the “System of Economic-Environmental Accounting” (2012).
  The time series counts the number of produced tables or accounts from the following list:
  - TSA table 1 on inbound tourism expenditure
  - TSA table 2 on domestic tourism expenditure
  - TSA table 3 on outbound tourism expenditure
  - TSA table 4 on internal tourism expenditure
  - TSA table 5 on production accounts of tourism industries
  - TSA table 6 domestic supply and internal tourism consumption
  - TSA table 7 on employment in tourism industries
  - SEEA account on water flows
  - SEEA account on physical energy flows
  - SEEA account on air emissions
  - SEEA account on solid waste

  TSA tables were produced within two studies (last reporting year: 2015) which were commissioned by the Federal Ministry for Economic Affairs and Energy and carried out by Bundesverband der Deutschen Tourismuswirtschaft, DIW Econ and others. All produced TSA tables are compliant with the “Tourism Satellite Account: Recommended Methodological Framework” (2008).
  SEEA physical flow accounts for energy and GHG emissions are annually produced by the Federal Statistical Office of Germany (last reporting year: 2018). However, SEEA physical flow accounts for water are only produced every 3 years (last reporting year: 2016), while SEEA physical flow accounts for solid waste are not yet available in Germany. All produced SEEA accounts are compliant with the “System of Economic-Environmental Accounting” (2012).

4. Accessibility of source data

- Water: Germany, years, water withdrawn from nature and water received, homogeneous branches – GENESIS online 85111-0002:
  https://www-genesis.destatis.de/genesis//online/data?operation=table&code=85111-0002&bypass=true&language=en
- Waste water: Germany, years, types of waste water discharge, homogeneous branches – GENESIS online 85111-0003:
  https://www-genesis.destatis.de/genesis//online/data?operation=table&code=85111-0003&bypass=true&language=en
- Energy consumption: Germany, years, homogeneous branches – GENESIS online 85131-0001:
  https://www-genesis.destatis.de/genesis//online/data?operation=table&code=85131-0001&bypass=true&language=en
- Use of energy: Germany, years, homogeneous branches, energy carriers – GENESIS online 85131-0002:
  https://www-genesis.destatis.de/genesis//online/data?operation=table&code=85131-0002&bypass=true&language=en
- Use and supply of energy (national accounts concept): Germany, years, energy carriers – GENESIS online 85131-0003:
  https://www-genesis.destatis.de/genesis//online/data?operation=table&code=85131-0003&bypass=true&language=en
- Air emissions: Germany, years, type of air emission, homogeneous branches – GENESIS online 85111-0001:
  https://www-genesis.destatis.de/genesis//online/data?operation=table&code=85111-0001&bypass=true&language=en
- The Economic Impact of Germany's Tourism Industry – Key figures from a high-revenue, cross-sectoral industry (data from 2010):
  https://www.bmwi.de/Redaktion/EN/Publikationen/wirtschaftsfaktor-tourismus-deutschland.html
- Tourism as a driver of economic growth in Germany – Key indicators for a cross-cutting industry (data from 2015):
  https://www.bmwi.de/Redaktion/EN/Publikationen/wirtschaftsfaktor-tourismus-in-deutschland-lang.pdf

5. Metadata on source data

- Background report on the tourism satellite account (only available in German):
  https://www.btw.de/cms/upload/Tourismus_in_Zahlen/Wirtschaftsfaktor_Tourismus/Wirtschaftsfaktor_Tourismus_2017_Hintergrundbericht.pdf
- Environmental-economic accounts - Methodology of water accounting, chapter 10 (only available in German):
  https://www.destatis.de/DE/Themen/Gesellschaft-Umwelt/Umwelt/UGR/ueberblick/Publikationen/Downloads/ugr-globale-umweltinanspruchnahme-methode-5851102209004.pdf?__blob=publicationFile
- Environmental-economic accounts - Methodology of physical energy flow accounting (only available in German):
  https://www.destatis.de/DE/Themen/Gesellschaft-Umwelt/Umwelt/UGR/energiefluesse-emissionen/Publikationen/Downloads/methode-energiegesamtrechnung-5851316199004.pdf?__blob=publicationFile
- Environmental-economic accounts - Methodology of air emission accounting (only available in German):
  https://www.destatis.de/DE/Themen/Gesellschaft-Umwelt/Umwelt/UGR/energiefluesse-emissionen/Publikationen/Downloads/methode-luftemissionsrechnung-5851317199004

6. Timeliness and frequency

- Timeliness: t + 21 months
- Frequency: Annual

7. Calculation method

- Unit of measurement: Number
- Calculation method:

$$\textbf{Number of SEEA and TSA tables} = \sum \text{SEEA tables} + \sum \text{TSA tables}$$