REVIEW OF THE METHODOLOGICAL BACKGROUND FOR UPDATING URUGUAY'S TOURISM SATELLITE ACCOUNT

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Study purpose
This paper analyzes the methodological foundations relevant to updating Uruguay's Tourism Satellite Account (TSA), identifying not only the main theoretical and methodological bases, but also the different solutions that other countries adopted in the face of data constraints.

Relevance / originality
The original contribution lies in bringing together, within a single analytical framework, current international recommendations and the compilation experiences of Argentina, Peru, Iceland, Colombia, Croatia, Georgia, Portugal, and the European Union, contrasted with the 2009 Uruguayan precedent.

Methodology / approach
This study qualitatively reviewed international conceptual frameworks (UNWTO, UN, Eurostat, OECD), compilation guides, national evaluations, and the 2009 Uruguayan Tourism Satellite Account methodological document.

Main results
The analysis identifies theoretical foundations, definitions, conceptual and methodological bases, as well as recurring solutions to data constraints. Together, these elements provide a robust framework for a TSA updating exercise.

Theoretical / methodological contributions
The study consolidates a comparative repertoire of methodological decisions —sources, assumptions, imputations— applicable to the updating of the Uruguayan Tourism Satellite Account, and organizes the literature on tourism satellite account compilation into a scheme useful for future research.

Social / management contributions
These findings offer key institutions a framework of internationally validated methodologies to update the Tourism Satellite Account, thereby reducing the design burden and facilitating strategic decisions regarding data sources and collection priorities.

Keywords: Tourism Satellite Account, Tourism statistics, Tourism economics