



Linda M. Ambrosie, PhD, CPA

Nationality: Canadian

Languages: Fluent in English, Spanish and French, some Portuguese

LinkedIn: <https://ca.linkedin.com/in/lindaambrosie>

lambrosie@ymail.com

Skype: lindamex2001

+1 (587) 333-2856

+52 (998) 850-0336

See my webpage <https://tourismfantasyandfinance.org>

Expertise

My research interest and experience is improving social and environmental performance outcomes in tourist destinations by analyzing tax collection and then providing policy recommendations. This requires identifying stakeholders, and developing and monitoring key performance indicators (KPIs). As a professional, I managed a \$2 million project for the UN-ILO between 1988 and 1991. I then successfully owned and managed several tourism and hospitality businesses, including a boutique hotel in Mexico. I added academic rigor to this experiential knowledge by obtaining a PhD in accounting specializing in tourism and then authoring a book on tourism and tax evasion. That combination of education, entrepreneurship, and academic research allows me to identify the challenges facing destinations in emerging economies that depend on hospitality and tourism, and then inform decision makers on their best path to achieve the identified results.

Consulting in Sustainability and Tourism

- 2020** .Based on the results of the consultancy to Turks & Caicos, I developed an **instructional plus**
- 2021** **decision-making simulation for tourist destinations** to select the best investment that protects the environment, provides work with living wages, and tax collection to finance social programs.
- 2020,
Spring **George Washington University and Salt Cay, Turks & Caicos, Caribbean**
Social cost-benefit analysis of the fiscal, financial and community impacts of competing tourism investments: a cruise terminal, a luxury resort and glamping.
- 2016-
2017 **Post Doctorate Fellowship, Haskayne School of Business, University of Calgary, CA**
Research on developing **social sustainability** key performance indicators (KPIs) for communities in and around tourist zones such as Banff National Park, Alberta, Canada.
- 2016,
Spring **The Nature Conservancy (TNC) Survey of Caribbean resort hotels' willingness-to-pay for Meso-American Reef System (MARS) maintenance and restoration primarily in marine protected areas.**
Determination of the appropriateness of **hotel insurance products** to provide returns for ecosystem protection and restoration after catastrophic events.
- 2013,
Spring **ActionAid International.** Report entitled "Kenya, Tanzania, Tourism and **Tax Justice**: Report on the potential for a case study to support tax advocacy.
- Sept,
1992 **UNDP/ILO** Multi-disciplinary mission to **Bahrain** for the 5th Country Programme. Analysis of and recommendations for **small enterprise development** to achieve the country's employment and economic objectives over the cycle 1993-1996.
- 1989-
1991 The International Labour Office of the United Nations (**UN-ILO**), Geneva, Switzerland
CHIEF TECHNICAL ADVISOR, Burkina-Faso and Brazzaville-Congo
Directed a US \$2 million pilot project, to assist micro-entrepreneurs in **creating and expanding their businesses as well as formulating credit-worthy projects**. Received recognition by the United Nations Development Program (UNDP) for the successful implementation and handover.

Private Sector Tourism Entrepreneur (1992 - 2017)

- 1997-
2017 **Hotelito Agua Dulce**, Puebla, Mexico. **Entrepreneur (Owner-Operator)** of a boutique **hotel**. In 1997 founded Marmaya Inc, a property management firm to oversee the complete remodelling of an 18th century building into a 12-room boutique, business-class hotel. In 2004, initiation of operations including a detailed analysis of human resources to control unit costs and a marketing strategy.

- 1991- **Tourimex, Inc.**, Puebla and Cancún, México
 2002 Turismo & Incentives Mundo Maya, Inc., Cancún, México

Entrepreneur (Owner-Operator) – Inbound/Receptive tour operator.

Ten-year venture successfully building and managing four separate enterprises in Mexico: **tour operator, wholesaler, car rental agency and ground transportation**. Secured highly lucrative contracts with international tour operators. Collaborated extensively with the Ministry of Tourism in Mexico on **trade show development and representation**. Represented Mexico at trade shows in numerous European countries including France, Germany, Austria and the UK.

Relevant Teaching Experience

- 2019- Visiting Assistant Professor of **Tourism Studies**, Sustainable Tourism Management, George
 2020 Washington University, Washington DC. Onsite instructor in tourism (TSTD), three **graduate** courses (6261 **Sustainable Tourism Policy**; 6270 **Tourism Research Methods** and 6260 **Destination Performance Analytics**) and one undergraduate course, 3001 Introduction to Tourism.
- 2013 to Special Graduate Faculty, Department of Business, University of Guelph, Guelph, ON, Canada.
- 2015 Online **MBA** Course Bus6200– **Financial Management**.
 Curriculum Designer – online **MBA** course **Management Accounting** Busn 5030, as well as the complete review of an online Advanced (4th year) Management Accounting, Bus 4521, Thompson River University, Kamloops, BC, Canada.
- 2013 Onsite undergraduate courses Introduction to Financial Accounting, Intermediate Financial
 Spring & Accounting, Management Accounting and Introduction to Canadian Business, MacEwan University,
 Fall Edmonton, AB, Canada
- 2012 Blended (online and onsite) executive MBA course - BUSA 508 – Accounting, Royal Roads
 University, Victoria, BC, Canada
- 2011 Online Executive Master’s Course ENBUS 602 – Introduction to Sustainability for Business,
 University of Waterloo Executive Masters of Environment and Business, ON., Canada.
- 2008 TOUR 448 – Public Policy and Tourism, University of Calgary, 4th yr students. Extensive
 participative and experiential methods and online media.

Examples of Research and Publications

Sole-authored Book in English and Spanish

- Ambrosie, L. M. (2015). **Sun & Sea Tourism: Fantasy and Finance of the All-Inclusive Industry**.
 Cambridge, UK: Cambridge Scholars Publishing, pp. 290. Detailed analysis of public sector tax
 revenue at tourism destinations and hospitality tax avoidance especially at destinations in Latin
 America and the Caribbean. See <http://www.cambridgescholars.com/sun-sea-tourism> and
<https://tourismfantasyandfinance.org>
- Ambrosie, L.M. (2016) Spanish version of the book Turismo de Sol y Playa: Creando y Vendiendo Fantasías
 de los Todos Incluidos. Kindle Direct Publishing. <https://www.amazon.com.mx/dp/B08XP1CW1Q>

Peer Reviewed Journals

- Ambrosie, L. M. (2015). **Myths of Tourism Institutionalization and Cancún**. *Annals of Tourism Research*,
 54(September), 65-83.
- Ambrosie, L. (2010). **Tourism policy research: avenues for the future**. *International Journal of Tourism
 Policy*, 3(1), 33-50.

Peer Reviewed Chapters

- Ambrosie, L.M. (2021). Turismo en Quintana Roo: de recaudación positiva a recaudación negativa

con deudas sociales y ambientales: lecciones para otros destinos. In E. Cárdenas (Ed.), *Políticas Turísticas en Mexico*. Colegio de Jalisco.

Herremans, I., & Ambrosie, L. M. (2011, July). **Evolution of Social Institutions in the Journey Towards Sustainability: The Case of the Galápagos Islands**. In Latin American Research Centre (Ed.), *Turning Point Series*. Calgary, Alberta, Canada: University of Calgary Press.

Education

2015-6 Post Doctorate (**Key Performance Indicators and Sustainability**)

2012 **PhD in Management** (Accounting specializing in tourism and **performance measures**)
Haskayne School of Business, University of Calgary, Calgary, AB, Canada. Received a graduate **fellowship** from the **Organization of American States, (OAS)** to complete the doctoral dissertation. The only Canadian OAS fellowship recipient in 2011.

2009 **Chartered Professional Accountants of Canada-CPA (Honours)**

Certified General Accountants Association of Alberta

1985 **Masters in International Business** (Troisième Cycle), University of Paris IX-Dauphine, France

1981 **Bachelor of Commerce in Accounting**, University of Alberta, Alberta, Canada

Other Relevant Information

- Fluent in three languages: **English, French and Spanish**, plus 50-60% fluency in Portuguese
- Extensive experience preparing funding proposals.
- Member of Chartered Professional Accountants of Canada (CPA)
 - Volunteer providing financial culture courses to staff and students at the University of the Caribbean, Mexico and through the Chartered Professional Accountants of Canada to individuals and small entrepreneurs.