

Інноваційні рішення в діяльності суб'єктів ринків товарів та послуг

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ANALYSIS PECULIARITIES OF TRAVEL AGENCIES ACTIVITIES

Zaika S.O., Shabinskyi O.V. Analysis peculiarities of travel agencies activities.

Today, the economy is under the influence of globalization, which has an impact on the development of prior economic spheres, tourism in particular. The growth of travel agencies number and expansion of their activities increase competition in the market of tourist services. Consequently, the issues of agencies managers' information provision are actual to substantiate and make effective decisions through analysis of their economic activity.

The article substantiates the theoretical positions of carrying out economic analysis taking into account the peculiarities of the activity of travel agencies.

It is set that economic analysis used by the travel agencies allows making effective management decisions as for development and implementation of new tourist services which are in demand with customers and that will promote further competitive ability and effective functioning.

Key words: economic analysis, tourist services, tourists, travel agency, indicators of activity of the enterprise.

The actuality of the subject. The global economy is under the influence of globalization, which affects the factors of sustainable development of priority spheres of the economy, where tourism occupies a special place. The expansion of tourism activities and the appearance of new types of high-quality services cause increased competition among travel agencies. In this regard, there are issues which become especially actual concerning information needs provision of specialists and managers of the enterprise with the purpose of substantiating and making effective decisions through analysis of their economic activity.

The analysis of the land research and publications. The analysis of economic activity occupies a special place in ensuring the effective work of any enterprise. The question of determining the role and features of economic analysis in the economic activity of enterprises of various spheres of the national economy was studied by many scholars, among them: G.I. Andreeva [1], K.L. Bagrie [2], P.A. Goncharuk [3], S.V. Kalabukhova [4], O.P. Krajnik [5], V.D. Popova [7], A.M. Tkachenko [8], A.S. Yaroshenko [1] and many others. However, problems with the use of sector-specific analysis of the activity of travel agencies are still not sufficiently worked out, which led to the choice of the topic

of our research.

The aim of the article. The purpose of the paper is to provide a scientific substantiation of the theoretical statements regarding conducting economic analysis taking into account the specifics of the activities of travel agencies.

The presentation of the basic material. Ensuring the effective functioning of enterprises requires economically competent management of their activities, which is largely determined by the ability to analyze. Through analysis, the development trends are studied, as well as activities changes factors are analyzed deeply and systematically, plans and management decisions are demonstrated, their implementation is monitored, the reserves for improving the efficiency of production are identified, the results of the enterprise are evaluated, and the economic strategy for its development is developed.

Economic analysis plays an important role in improving the efficiency of the enterprise, in its management, in strengthening its financial position. It represents an economic science that studies the economy of an enterprise, its activities in terms of business plans, the assessment of property and financial status and improvement of the efficiency of the enterprise in order to identify unused reserves [1, 6].

In terms of economic analysis a travel agency is an economic entity, a legal entity that has an independent balance, acts in accordance with its charter, has rights and performs duties in the field of its activities, manufactures and implements a tourist product, performs work and provides services according to drafted contracts, contracts with consumers, provides jobs, pays wages, carries out social programs on the conditions of self-accounting and self-financing [3].

One of the peculiarities of the economic analysis of travel agencies is the analysis of the quantity demanded and service realization. The algorithmic model of structural-dynamic analysis includes:

- the characteristics of the travel agency on the reference basis: their own businesses as for the tourists accommodation and their own food companies;

- the calculation of basic indicators of the activity of the travel agency and analysis of their dynamics;

- the analysis of the structure of tourists served by visit purpose, by age categories and changes in their structure for the last 3 years;

- the analysis of the placement of tourists in Ukraine and the average length of stay in accommodation establishments;

- the analysis of data on the entry of foreign tourists - the dynamics of the number of foreign tourists and the structure of tourist flows, the dynamics of the number of tour days and the average duration of trips by countries from which the foreign tourists came;

- the analysis of data on tourists travelling abroad - the dynamics of the number of tourists and the structure of tourist flows, the dynamics of the number of tour days and the average duration of trips by country to which the tourists travelled, the structure of served tourists travelling by air, rail, road and sea transport;

- the analysis of the main financial and economic indicators and their dynamics;

- the dynamics of the main indicators of the travel agency through various types of charts;

- the explanatory analytical note, in which the results of calculations are commented; factors that affect the financial performance of a tourist enterprise are identified; offers on activating the work of the tourist enterprise are given [3, 9].

During the analysis, the characteristics of

the travel agency are first formed on the basis of reference data: own enterprises of the accommodation of tourists and their own food companies. As for the characteristics it is necessary to reveal:

- the name of the subject of the tourism activity;

- license number and registry number;

- zip code and address;

- form of ownership;

- name of the ministry (department), joint-stock company, etc., under the direction of which the subject of the tourism activity is;

- existence and number of own enterprises of accommodation of tourists (hotels, sanatoriums, boarding houses with treatment, sanatorium-dispensaries, campsites, motels, camps, youth camps, centers), their capacity;

- existence and quantity of own food companies (restaurants, bars, cafes, etc.) and the number of seats in them.

If there is any additional information, it is necessary to describe the main activities of the travel agency.

Then it is necessary to calculate the main indicators of the activity of the travel agency and analyze their dynamics. According to the results of the analysis, it is necessary to draw conclusions regarding the volume of services implemented by the travel agency, to create graphs of the dynamics of the total number of tourists and the number of tour days granted to tourists during three years.

After that, we analyze the indicators that show where, during these three years, tourists (served by the analyzed travel company), travelled and for what purpose. According to the results of the analysis, they draw conclusions about the structure of tourists for the purpose of visiting; build graphs of the dynamics of the number of tourists travelling for different purposes.

Also, during the analysis, it is necessary to analyze the distribution of tourists travelling for every purpose, such as the distribution of tourists travelling on official, work-related or business purposes or for the purpose of study. According to the results of the analysis, conclusions are drawn regarding the distribution of tourists travelling on the official, work-related purpose, business purpose or purpose of study, plotting the dynamics of the number of tourists travelling for this purpose and analyzing their structure.

Similarly, they analyze the distribution of tourists who travelled for leisure and recreation, for the purpose of treatment, for the purpose of sports and health tourism and for other purposes. Accordingly, they draw conclusions about the structure of tourists served, depending on the purpose of the trip.

Next it is necessary to characterize the largest segments of consumers and to offer suggestions on the prospects for the development of individual types of tourism in the activities of the travel agency. After that you should analyze the structure of tourists served as for age categories. Make conclusions about the age structure of the tourists served, identify prospective segments of tourists and provide supply on the need to intensify marketing activities to attract specific segments of consumers. But in order to draw conclusions about the activities of the travel agency it is not enough to analyze the dynamics and number of tourists served. Also important indicators reflecting the demand for tourist services are the number of tour days offered to the tourists and the number of tour days for 1 tourist, that is, the duration of the trip. Therefore, it is necessary to determine how these indicators changed during the analyzed period. The results of the analysis should be illustrated graphically and conclusions about the dynamics of the number of tour days provided to tourists for each type of tourism should be made.

If a travel company served foreign and domestic tourists, it is advisable to analyze the location of tourists in the region of Ukraine. According to the results of the analysis, draw conclusions about the most popular accommodation establishments in Ukraine, construct graphs [6].

Next it is necessary to analyze the data on the entry of foreign tourists and data on tourists who travelled abroad. If a travel agency served foreign tourists then it is advisable to analyze their structure and distribution by the country of arrival. Draw conclusions on the structure of the entry tourism flow, make suggestions on the prospects of the development of entry tourism.

After that you should analyze the dynamics and distribution of tourists who travelled abroad during the last three years. Make conclusions about the dynamics of the number of tourists and their activity. Analyze the structure of tourists who travelled abroad and draw conclusions about the most popular

destinations of tourism (the countries to which tourists travel) and the development of outbound tourism. It should be borne in mind that tourists travelling abroad enjoy various types of transport, including air, rail, road and sea, which are primarily due to the country's transport accessibility, and sometimes a peculiarity of travelling. Therefore, it is expedient to analyze the distribution of tourists who were travelling abroad by various means of transport. Make conclusions about transport services for tourists. Analyze the structure of tourists travelling by individual means of transport. For example, the structure of tourists travelling by air. Similarly, analyze the structure of tourists served by rail, road and sea transport. According to the results of the analysis, draw conclusions.

An important indicator characterizing the activity of a travel agency is the volume of tourist services provided in financial measurements. Therefore, special attention should be paid to the analysis of financial indicators. Namely, analyze the dynamics and structure of the travel agency income. Further, it is necessary to draw conclusions about the dynamics and structure of income, to identify factors that affect their change and assess their impact.

After that you should analyze the dynamics and structure of the travel agency expenses and draw conclusions about their dynamics and structure. Analyze the dynamics of the financial result received from ordinary activities before taxation, draw conclusions about the profitability (loss) of the company's operations. Draw conclusions about the development trend of the travel agency, assessing the dynamics of the total volume and changing the structure of the services provided. Determine the reserves for increasing the volume of tourism services. Formulate proposals for improving the efficiency of the travel agency; propose possible measures aimed at increasing the volume of sales of tourism services. After all, the adoption of reasonable, optimal management decisions is impossible without a prior comprehensive, profound economic analysis of the enterprise.

Output. Recommendations for carrying out economic analysis of the activities of a travel agency include:

- structural-dynamic analysis;
- SWOT-analysis, the purpose of which is to

study the actual state and strategic prospects of the company based on the study of its strengths and weaknesses, market opportunities and risk factors;

- factor analysis of the competitiveness of the tourist enterprise in relation to industry indicators, which allows verifying the results of the assessment of competitiveness.

Thus, the use of economic analysis will allow making effective management decisions on the development and introduction of new tourist services that are demanded by consumers, which will help increase the competitiveness of the enterprise and the efficiency of its operation.

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Анотація.

Заїка С.О., Шабінський О.В. Особливості аналізу діяльності туристичних підприємств.

Нині економіка перебуває під впливом глобалізації, яка чинить вплив на розвиток пріоритетних сфер економіки, зокрема туризм. Зростання кількості туристичних підприємств та розширення напрямів їх діяльності посилюють конкуренцію на ринку туристичних послуг. Отже, актуальними стають питання забезпечення інформаційних потреб керівників підприємства з метою обґрунтування і прийняття ефективних рішень за допомогою аналізу їх господарської діяльності.

В статті обґрунтовано теоретичні положення проведення економічного аналізу з урахуванням особливостей діяльності туристичних підприємств.

Встановлено, що використання економічного аналізу підприємствами туристичної сфери дозволить приймати ефективні управлінські рішення щодо розробки і впровадження нових туристичних послуг, які затребувані споживачами, що сприятиме підвищенню їх конкурентоспроможності та ефективності функціонування.

Ключові слова: економічний аналіз, туристичні послуги, туристи, туристичне підприємство, показники діяльності підприємства.

Аннотация.

Заика С.А., Шабинский А.В. Особенности анализа деятельности туристических предприятий.

Сейчас экономика находится под влиянием глобализации, что оказывает влияние на развитие приоритетных сфер экономики, в частности туризм. Рост количества туристических предприятий и расширение направлений их деятельности усиливают конкуренцию на рынке туристических услуг. Следовательно, актуальными становятся вопросы обеспечения информационных потребностей руководителей предприятия с целью обоснования и принятия эффективных решений с помощью анализа их хозяйственной деятельности.

В статье обосновано теоретические положения проведения экономического анализа с учетом особенностей деятельности туристических предприятий.

Установлено, что использование экономического анализа предприятиями туристической сферы позволит принимать эффективные управленческие решения по разработке и внедрению новых туристических услуг, которые востребованы потребителями, и будут способствовать повышению их конкурентоспособности и эффективности функционирования.

Ключевые слова: экономический анализ, туристические услуги, туристы, туристическое предприятие, показатели деятельности предприятия.

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