

Kozhukhovskaya R. B.

*PhD in Economics, Associate Professor,
Senior Lecturer of Technologies and Tourism Organization Department
Uman State Pedagogical University named after Pavlo Tychna*

Udoenko I. O.

*PhD in Economics, Associate Professor,
Associate Professor of Economic Theory,
Uman National University of Horticulture*

Кожухівська Р. Б.

*кандидат економічних наук, доцент,
доцент кафедри технологій та організації туризму
і готельно-ресторанної справи
Уманського державного педагогічного університету
імені Павла Тичини*

Удовенко І. О.

*кандидат економічних наук, доцент,
доцент кафедри економічної теорії
Уманського національного університету садівництва*

ECONOMIC SECURITY SME IN THE TOURISM SECTOR

ЕКОНОМІЧНА БЕЗПЕКА МАЛОГО ТА СЕРЕДЬОГО ПІДПРИЄМНИЦТВА В ТУРИСТИЧНІЙ СФЕРІ

Summary. The article considers the issue of economic security of small and medium enterprises in the tourism sector. Author reviewed of material on theoretical values and concepts of the term «economic security of enterprise» and proposed his own definition of the term «economic security of tourist enterprise» considering the analysis of the literature. Were singled out external and internal factors of the threats to economic security tourist enterprise, which are based on technical, economic, financial, personnel, information of components. Purpose. Explore the use of different technologies for an effective mechanism to ensure the safety of small and medium enterprises in the tourism sector. Results. Concluded the formulas of cumulative criterion of economic safety of tourist economic entity, which depends on the value of a separate criteria for the functional component, the specific gravity of the functional component and the quantity of functional components of economic security of enterprise, considering the indicators of internal and external factors that affect the economic security of tourism enterprises. In article are presented the basic requirements of the concept of economic security sector of small and medium tourism enterprises on the basis of scientific works and research materials in which substantiated interests of the administration of national and regional economic security. Conclusions. The author are generalized views that the specificity of the adaptability of the system of management of economic security of small and medium tourism enterprises means that the system must consider the existing state and the changes in resourcing the business environment of the influence of environmental factors, of the sectoral structure of the economy, competitiveness and financial sustainability of the enterprise and other parameters. Results of the research which are listed in the article can be used as a source of information for the determining of research, for development and improvement of the ways of economic security for small and medium enterprises in the tourism sector.

Key words: economic security, system, business, tourism, tourism enterprises, small and medium businesses (SME).

Problem setting. Issues of economic security for enterprises of any areas are becoming especially topical under the present conditions in connection with unstable political and economic the situation in Ukraine in particular in the tourism industry. Therefore, research subjects of principles of formation and the system of economic security and their introduction to the work of small and medium-sized tourism enterprises shall take extraordinary actualization.

Review of recent publications. An important contribution to the study of theoretical and practical aspects of ensuring economic security of enterprises is reflected in the writings of of national and foreign scientists: T. Ambler (2014), J. Clegg (2009), J. Makens (2011), L. Dwyer (2010), O. Okhrimenko (2013), I. Shevchenko (2014), L. Shemaieva (2012), J. Swarbrooke (2008), A. Westing (2014), F. William (2014) and others. However, problems of organization of economic security for

small and medium enterprises in the tourism sector are remained scarcely explored.

Unresolved issues. The study of the tourism industry is an important aspect of tourism development through the prism of economic security, because tourism affects the economy, the environment as a sphere of human activity. However, in the present conditions, security development of tourism is not ensured as a complex system of methodological approaches concerning the development of tourism. Theoretical and practical aspects of research of the economic security regarding of tourism spheres are still not disclosed in the methodical literature.

The aim of the article is the research of the specifics of economic security for small and medium enterprises in the tourism sector of Ukraine.

Materials and Methods. Author was used a whole complex of methods and techniques of scientific knowledge to

achieve this goal in the work. In particular during the research is disclosed systematic and functional characteristics of enterprises, theoretical concepts and definitions of the term «economic security of enterprise» based on the use methods of system approach. Author proposed his own definition of the term «economic safety tourist enterprise» based on an analysis of literary sources.

The research allowed single out external and internal threats to economic security factors of tourist enterprise, based on technical, economic, financial, personnel, information components using marketing methods of research.

The researchers also were defined main directions of improvement of quality and organizational-economic provision of the functioning of territorial tourism-recreational complexes in Ukraine using the methods of analysis and synthesis, comparison, SWOT-analysis.

Also, during a search, the use of analytical indicators allowed to state that the specific adaptability of management system of economic security for small and medium-sized tourism enterprises means, that this system must timely consider the status and changes in resource provision the business environment, the impact of environmental factors, sectoral structure of the economy, the level of competitiveness and financial sustainability of the enterprise and other parameters.

Key research findings. Security in the tourism industry is a combination of «factors which characterize the social, economic, legal and other condition ensuring the rights and legal interests of citizens, juridical persons and of the state in the tourism industry» (Law of Ukraine, 18.11.2013, # 1282-IV). Considering the specified, economic security of enterprise is serving of tourism part of overall security in tourism. The system of economic security of business entity is characterized by its ability to implement the goals and key business strategies under certain external conditions by protecting against existing and potential threats of the environment (Shemaieva, 2012). The system economic security of enterprise is a complex organizational, managerial, technical, preventive and other measures which aimed at implementation of the protection of the interests of the company from internal and external threats (Okhrymenko, 2013).

The object of economic security of tourist enterprise is determines the content of security a purpose and means of its ensuring and directly influences the formation of systems and mechanisms to its ensure (Shevchenko, 2014). Features of activity of tourism enterprise is determines the principles and functional safety components and functional components of security and affect the choice of economic security. The system of economic security of tourism of enterprise must contain a clear list of interconnected elements that ensure the safety of enterprise at achievement of by its main objectives business activities.

Economic security of tourist enterprise – is a state corporate resources and business opportunities, at which is guaranteed the most effective their application for a stable functioning and dynamic development, prevention of internal and external negative influences (threats), in our opinion. Thus, the structure of economic security of tourist of enterprise will have environmental, financial, investment, social, innovative components and functional ingredients, as shown in Fig. 1.

In our opinion, economic security of tourist enterprises is expressed the following components: tourist, technical and economic; financial, personnel; informative (fig. 2).

Ensuring economic security of tourist enterprise provides selection, analysis and assessment of existing threats from each of the functional components and developing on their basis of counteracting measures, what are prevents the beginning of negative phenomena in enterprise activity.

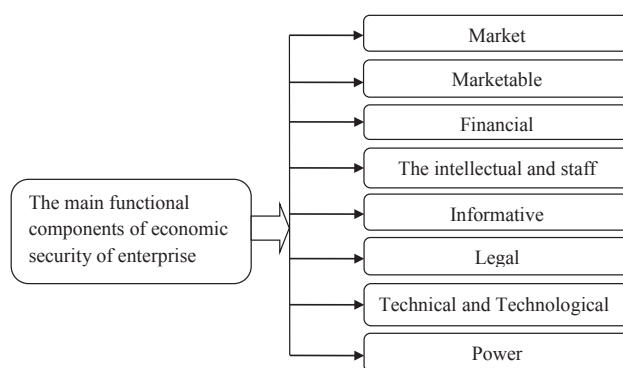


Fig. 1. The structure of the functional and economic components economic security of enterprise*

* systematized by the author based (Ambler, 2014; Okhrymenko, 2013)

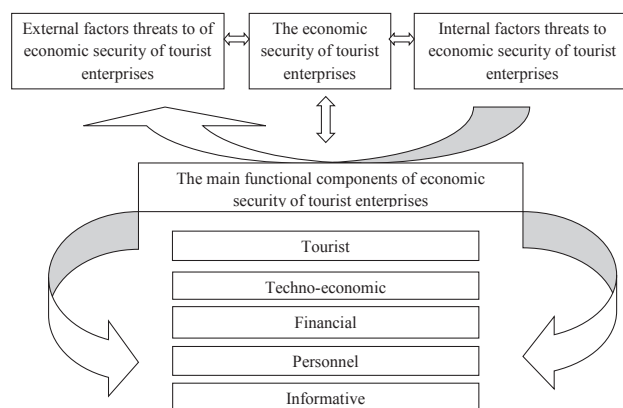


Fig. 2. System of economic security of tourist enterprises*

* source: built on the basis of the conducted research by author

The system of assessment and analysis of economic security encompasses the totality of consecutive interconnected among themselves blocks, stages, of systematized and adapted to these tasks of techniques methods, models, that allow to detect, evaluate and reduce the action of economic risks to the acceptable level with minimal expenses of corporate resources.

Functioning business from the perspective of action of external factors constantly threatened by deterioration of results of activity, because it is always possible violation of necessary regional, branch and inter-branch flows. Such violations occur through the action of various business partners – suppliers, customers, investors and others.

To risk factors should be attributed only it possible changes in input and output flow, it is impossible to predict in advance and clearly.

Success and failure in business should be seen as the interaction of a number of factors, because risk is an objective basis due to the uncertainty of the external environment and subjective through the decision-making of concrete person. Some of them are external to the economic entity, and others – internal (Swarbrooke, 2008), The parameters that characterize the external to the of enterprise environment, are external factors.

The correct solution to the problem of ensures the security of subjects of economic activities is directly dependent on understanding by all officials involved in this activity of basic categorical apparatus, used in its implementation and, primarily, clarification of content such categories as «danger,» «security», «risk», etc.

So, security means the absence of currently of causing a real threat to any activity, values or those of a particular harm occurrence of which previously feared. To ensure the

security it is important to be able to properly assess the situation that has developed and establish the presence or absence of danger.

We offer structure components of the economic security tourist enterprises. Based on the analysis of literary sources (Dwyer, 2010), Swarbrooke, 2008). This structure must be considered for the following algorithm:

- study of specific of business enterprise, its segment of the tourist market;
- analysis of internal and external threats of economic security tourist enterprises, research information about potential crisis situations, their causes and ways of settlement;
- audit of available funds to ensure the security and accordance analysis of detected threats;
- development of aims and strategies of economic security of tourist enterprises;
- modeling of the new system of economic security of tourist enterprises.

Implementation of the principles underlying the security tourist enterprises, implies the use of specific procedures and implementation of concrete actions order to ensure its of economic security, including:

- creating a legal service enterprises and its efficient operation;
- taking measures to preserve of trade secrets of enterprises;
- creating information-analytical of unit for computer security of enterprises;
- representing of interests and protection of the rights of enterprises within the legal field and different kinds of organizations.

Currently there is interdependence between the strengthening of the economic security sector of small and medium-sized tourism enterprises and ensuring of the national security state.

In our opinion, basic components that ensure the economic security of tourism enterprises in particular and the state in general are: financial, social, innovation and technology, food, external economic, demographic, energy, ecological safety.

In turn, business development in the tourism sector is a prerequisite for social and economic growth, of democratization of society, to ensure the European development of territories, etc. The impact of all factors, both internal and external, on the economic security of enterprise gets its manifestation in the change of indicators of its activities.

So, the level of economic security of enterprise $L_{ec.e}$ can be presented as a function of many variables:

$$L_{ec.e} = F(X_i) = a_1 f(x_1) + a_2 f(x_2) + \dots + a_n f(x_n), \left(\sum_{i=1}^n a_i = 1 \right), \quad (1)$$

where x_1, x_2, \dots, x_n – the main indicators of enterprise activity;

$f(x_1), f(x_2), \dots, f(x_n)$ – local functions of depending on the level of economic security of the relevant indicators of enterprise activity;

a_1, a_2, \dots, a_n – the share of the importance of each indicator for economic security of enterprise;

i – number of indicators.

Economic science has developed and economic practice and tested method of assessing the level the overall the economic security of tourist enterprise. We propose to evaluate it on the basis of determining of the cumulative criterion through the weighting and summing individual functional criteria, which are calculated by comparing of the possible magnitude the harm to the company and the effectiveness of measures to prevent this damage.

The cumulative criterion the economic security tourist business entity (C_{ces}) can be calculated using the formula:

$$C_{ces} = \sum_{i=1}^n k_i d_i, \quad (2)$$

where k_i – the value of the individual (single) criterion for i -s functional component;

d_i – proportion of significance i -s functional component;

n – number of functional components of economic security.

The level of the economic security is assessed by comparing the calculated values C_{ces} with the real value of this indicator for the enterprise, which analyzed, and too (if possible) for analogous of business entities in respective economic sectors.

After the calculation of the impact of the functional components of the change C_{ces} performed functional analysis of measures of organization necessary level of the economic security for the individual components using the appropriate algorithm:

- determining the structure of negative impacts on the functional components of economic security.
- distribution of objective and subjective of negative impacts.
- Fixing of undertaken of preventive measures to prevent negative impacts on all functional components of economic security.
- Assessment of efficiency of the measures in terms of neutralizing of specific negative impacts for each component of the economic security.
- Determining the causes of insufficient effectiveness of measures undertaken to overcome existing and possible of negative impacts on economic security.
- Detection of the expected negative impact on the level of the economic security and those that may appear in the future.
- Processing of recommendations for elimination of the existing negative impacts on economic security and the prevention of such possible influences.
- Assessment of the cost of each of the proposed measures to eliminate the negative impact on economic security and who is responsible for their implementation.

The results of functional analysis are made in a special table card. During its filling, negative developments that affect just a few components of the economic security, which are repeated on various functional components account for in the budget of enterprise (organization) only once.

Assessment of effectiveness of relevant structural divisions using cost of data to prevent possible negative impacts on economic security and about the size and caused damage gives objective (backed by economic calculations) a picture of effectiveness of activity of all structural subdivisions on the matter.

For today, the impact of small and medium business is quite important in the development of the region and the state as a whole. Besides, transformational, systemic changes that are taking place in the economy of Ukraine and institutional transformation of subject-object structure, are determine the formation of entrepreneurship as a phenomenon which owned by market economy, which when creating of appropriate favorable conditions will receive prospects of development (from the experience of developed countries, which are indicators of the sector and the role of tourism enterprises in the economy is significant positions).

It must necessarily provide socio-economic growth of regions and Ukraine in general. To such preconditions belonging:

- changes of the nature of political-economic space and relationships that are realized within it;
- transformation into a free-market economic principles of the system of social division of labor;
- the formation of social interlayer of owners – business entities;
- legal provision of property rights, freedom of choice of sphere capital investment;
- variety of forms services, openness of markets and the national economy for the entry into world economic relations.

So, strategic interests of the administration in the economic security of small and medium-sized of tourism enterprises are directly determined by the desire to achieve social and economic development of socio-economic system, create democratic society and ensure its development on the basis of European principles. In this context, more practical value has delineation directions, goals and government policy measures in the sphere of strengthening of the economic security of the investigated economic sector.

Discussion of results. Before to proceeding to development strategy for any policy, In our opinion, should identify the range of problems or factors of negative influence, to overcome which will be developed targeted measures. Credit system, tax policy, the absence of a favorable investment climate and innovation are also weighty deterrent factors, in addition to the negative impact of existing today in regions Ukraine preconditions and factors that hinder business development and constrain the progress of market-reformation change.

The subjects sector of small and medium-sized tourism enterprises has opportunities in regions Ukraine to engage in entrepreneurial activity available financial and credit resources for investment, innovation, modernization of production facilities. The national taxation system depresses the business environment yet more, which significantly reduces of business activity of the population, causes the negative attitude of business environment for of public authorities.

The complex nature of these influences leads to that what country's financial system, which is a significant investment resource to give preference to the speculative character of turnover in the financial sector, where accumulated capital, which does not go into the real (productive) sphere of economy, because the last level of profitability is much lower, and the period of recoil of resources – a more prolonged.

In accordance to the above, these conditions do not correspond to the nature of an enabling environment for conduct of business and, until they are altered, and are impossible concerning formation in most regions of Ukraine of appropriate conditions for the development of national entrepreneurship in tourism SMEs.

A major problem and a characteristic feature of the modern of business environment is that in Ukraine is practically no civilized market of buying and selling businesses as such. This significantly constrains the investment activity, contributes to illegal activities, leads to lower of the level of liquidity of national small and medium enterprises, «freeze» in them nested assets, the absence at owners incentives for capitalization own business and the economically and organizationally unjustifiable creation (registration) of new legal entities, which, in its turn, complicates the activity registration, tax, law enforcement and other government agencies, forms the ballast inactive of legal entities and, as a result, distorting national statistics on the increase the number of enterprises in the sector of small and medium-sized of tourism enterprises and their share in the economy.

Considering mentioned systemic causes decide complex to these problems is not possible only through the implementation of individual or a whole range of activities. It is nec-

essary to develop and implement strategies changes in relationship «government-business-society» based on the phased implementation of complex measures of normative-organizational, administrative-economic and law nature in Ukraine.

The strategic objective of the whole set of measures and solutions should serve the need to formation of favorable conditions for the development of legitimate entrepreneurial activity of competitive environment.

It should be recognized, that the policy of support entrepreneurship in Ukraine requires substantial adjustments. The state policy in sphere support of small and medium-sized tourism enterprises is not of a systematic nature and that are put for representatives of public authorities.

So, first of all, should provide for the recognition of social-political groups of the importance of obtaining long-term economic return on the investment from limited resources. This requires forming understanding by social and political groups of link between investing resources in less profitable areas of activity (innovation, research-technological development, education, social services, etc) and providing creative and more efficient business environment of country.

Should also be to develop and ensure recognition society of the basic principles of economic development. Mainly, it concerns the importance of selection and analysis of the basic principles of the economic policy, which should be based on a system of moral values, and be the basis for the formation of an effective model of economic development and business environment to eliminate existing contradictions in it, primarily those, which adversely affect to deepening integration trends in the socio-economic environment.

The principles of economic policy should include: reducing the distribution function of government; ensuring that economic and social development; reducing economic monopolization more.

The principles that provide small and medium enterprises in tourism for the economy in terms of openness should be: focusing on a industries that are competitive in the global economy in regional and global dimensions; increasing the level of integration of economy in the country, creation of national tourist product on the market as a basis for appropriate employment niches in the competitive global markets of goods and services; incorporation into account of the intensity of national industries in comparison with other countries, incorporation into account of the different kinds of costs, prices and their international counterparts.

Creating a system of incentives to public legitimization of shadow incomes and ownership, ensuring investment in innovation, research-technological development, education and social services, that will allow ensure the development of less profitable activities, including reach the ensuring of amnesty by «shadow» incomes which are invested exclusively in these areas (Westing, 2014).

Ensuring compliance with the state economic policy will provide the opportunity to empower of government functions to those and financial leverage over commit.

Adherence to the standards of economic policies will be possible on the basis of:

- tax cuts, simultaneously with the restriction value of other financial resources which are focused in the budget, approval of customs tariffs and fees to the level envisaged by the World Trade Organization;
- liquidation of benefits, grants, subsidies, etc., which are paid from local and state budgets;
- simplification of the legal formalities for the creation of new businesses and the elimination of existing and more;
- strengthening of antimonopoly law of Ukraine with expanding the powers of Antimonopoly Committee;
- implementation of reforms in the area of jurisprudence;

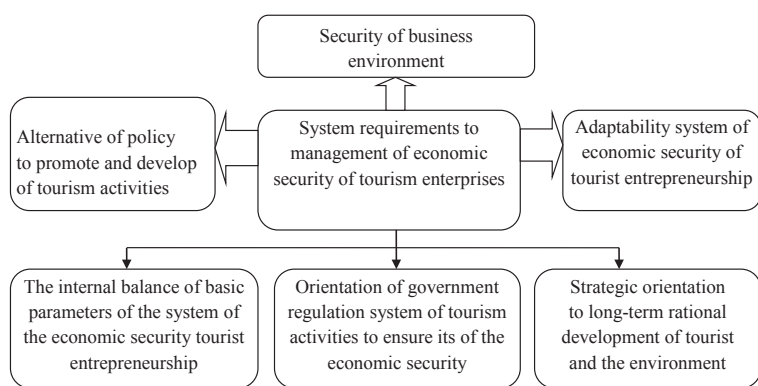


Fig. 3. Requirements for effective public policy to ensure of the economic security for small and medium-sized tourism enterprises*

* source: built on the basis of the conducted research by author

– ensuring transition from proportional electoral system to a mixed to enhance its «individualization»;

– compliance with the rules of prohibition for entrepreneurs to run for posts in representative bodies, executive or judiciary until such time as their business will not be sold on the open auction with appropriate coverage in the media.

On the basis of scientific works and research materials, which are prove the interest of agencies of public administration of national and regional economic security sphere, we present basic requirements, which, in our opinion, are defined by the concept of economic security of sector of small and medium-sized tourism enterprises in Fig. 3.

Ensuring the implementation of the requirements of alternative management decisions provides that preparation of each solving or regulatory act within the principles of state regulation of business should consider variants for effects on the possible development of small and medium business, of structure and main indicators of sector economic security.

Specificity of adaptability management system of economic security for small and medium-sized tourism enterprises means that this system must timely consider the status and changes in resources for the business environment, the impact of environmental factors, sectoral structure of the economy, the level of competitiveness and financial viability and other parameters.

Conclusion. Orientation of government regulation of tourism system (in the sector of small and medium enterprises) to ensure its economic

security of provides that administrative decisions which taken in the area of state regulation of economy and have an impact on development of entrepreneurship, must be considered and receive an assessment in terms of their impact on the economic security of the sector of small and medium-sized tourism enterprises as in the current time period and in the future.

So, organization of economic security for small and medium enterprises in the tourism sector obliges make management decisions governmental authorities, taking into account the totality of factors external and internal environment, and predict the measures to protect the interests of subjects of tourist activities in future periods.

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Анотація. У роботі розглянуто питання організації економічної безпеки малого та середнього підприємництва в туристичній сфері. Проведено огляд теоретичних визначень та понять терміну «економічна безпека підприємства». Автором запропоновано власне визначення даного терміну. Виокремлено зовнішні та внутрішні чинники загроз економічної безпеки туристичного підприємства, які ґрунтуються на техніко-економічній, фінансовій, кадровій, інформаційній складових. Зважаючи на показники внутрішніх і зовнішніх факторів, що впливають на економічну безпеку туристичного підприємства, виведено формулу сукупного критерію економічної безпеки туристичного суб'єкта господарювання, який залежить від величини окремого критерію за функціональною складовою, питомої ваги функціональної складової та кількості функціональних складових економічної безпеки підприємства. Узагальнено, що специфіка адаптивності системи управління економічною безпекою малих і середніх туристичних підприємств означає, що ця система повинна своєчасно враховувати існуючий стан та зміни в ресурсному забезпеченні підприємницького середовища, вплив факторів зовнішнього середовища, галузевої структури економіки, рівні конкурентоспроможності і фінансової стійкості підприємства та інші параметри. Наведені у статті результати дослідження можуть бути використані в якості джерела інформації для визначення, дослідження, організації, розробки та вдосконалення шляхів економічної безпеки малого та середнього підприємництва в туристичній сфері.

Ключові слова: економічна безпека, система, підприємництво, туризм, туристичне підприємство, малий і середній бізнес.

Аннотация. В работе рассмотрен вопрос организации экономической безопасности малого и среднего предпринимательства в туристической сфере. Проанализированы теоретические определения термина «экономическая безопасность предприятия». Учитывая анализ литературных источников, автором предложено собственное определение термина «экономическая безопасность туристического предприятия». Выделены внешние и внутренние факторы угроз экономической безопасности туристического предприятия, основанные на технико-экономической, финансовой, кадровой, информационной составляющих. Учитывая показатели внутренних и внешних факторов, влияющих на экономическую безопасность туристического предприятия, выведена формула совокупного критерия экономической безопасности туристического предприятия, который зависит от величины отдельного критерия по функциональной составляющей, граничного веса функциональной составляющей и количества функциональных составляющих экономической безопасности предприятия. Подытожено, что специфика адаптивности системы управления экономической безопасностью малых и средних туристических предприятий означает, что эта система должна своевременно учитывать текущее состояние и изменения в ресурсном обеспечении предпринимательской среды, влияние факторов внешней среды, отраслевой структуры экономики, уровня конкурентоспособности и финансовой устойчивости предприятия и других параметров. Результаты исследования, изложенные в статье, могут быть использованы в качестве источника информации для определения, исследования, организации, разработки и совершенствования путей экономической безопасности малого и среднего предпринимательства в туристической сфере.

Ключевые слова: экономическая безопасность, система, предпринимательство, туризм, туристическое предприятие, малый и средний бизнес.