

## INNOVATIONS FEATURES IN TOURISM

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**The actuality of the subject.** Today Ukraine is aimed at the innovative way of economic development. Moreover, special attention is paid to improving innovation in science and technology, material production and management. Innovation is nothing more than the action on the implementation of science and engineering in technology and management, including the social sphere, i.e. organizations engaged in the provision of public services.

Innovations are typical for different spheres of human activity. Innovative processes have specific features, although they follow general laws of economic development. It concerns tourism as well, which is a part of the socio-economic society system, and not by accident tourism industry is included in production activities in some countries, as the creation of any economic product and the accompanying transformation of resources related to the use of human labor, is a production.

Production can be divided into material, information and tourist services depending on the type of product. Workers in tourism deal with the variety of forms and methods of recreation, journeys, leisure. The development of tourist industry is only possible through the introduction of new ideas, improving the production of goods and services, expanding their range.

**The analysis of the land research and publications.** The analysis of recent publications indicates that the issue of innovation research is widely covered in the publications of both native and foreign researchers: A. Anchishkin, V. Heytsya, S. Ilyenkova, S. Illyashenko, G. Lesser, I. Pavlenko, B. Tvisa, L. Fedulova, C. Freeman, R. Foster, R. Waterman, Schumpeter and many others. As for the nature, types, milestones and features of innovations in tourism, they were investigated by such scholars as Alexander Borisov, N.A Vlasov, G. Zaharchyn, G. Mykhaylichenko, V. Novikov, Mikhail Romanov, L. Tkachuk, G. Shirokov and others.

However, despite the large number of scientific publications, there is no single approach to determining the characteristics of innovation in tourism nowadays.

**The aim of the article.** The goal of this article is to determine the characteristics of innovations in tourism and determine the main factors influencing the innovation activities of tourism companies.

**The presentation of the basic material.** Innovations and innovation activity are the area of scientific and technological progress and they are the process associated with the implementation of the results of research and development into practice. Innovation is very significant; it does not only cover the practical application of scientific and technological developments and inventions, but also includes changes in products, processes, marketing and organization.

Innovation serves as an explicit factor of changes as a result of activities embodied in new or improved products, processes, new services and new approaches to social needs.

The term «innovation» in its modern sense, was first used by Schumpeter, who emphasized that innovation is a significant change of the function of the product consisting of a new combination and commercialization of new compounds based on the use of new materials and components, introduction of new processes, opening new markets, introduction of new organizational forms [1-4].

Moreover, innovation is a new product, a new phenomenon or effect on the market or the company, which aims to attract consumers to meet their needs and also bring income to the entrepreneurs.

The factors that determine the innovative development are:

- market conditions and competition in both native and foreign markets;
- the development of science and technology;
- legislative and regulatory framework;
- political and economic stability;
- staffing cover;
- resources cover [4].

According to Innovation Activity Law of Ukraine, «innovation is again generated (used) and (or) improved competitive technologies, products or services as well as organizational and technical solutions of industrial, administrative, commercial or other character, which significantly improve the structure and quality of production and (or) social sphere» [5].

All innovations in engineering, technology, economics, management and social sector are interconnected with each other, and to implement

innovation in any of these areas is almost always necessary to make appropriate changes in the others. This is because the vast majority of innovations are based on simultaneous deliberate combination and use of various types of knowledge for the sake of new branches of its economic use.

Innovation in tourism should be seen as systemic measures which have quality innovation that lead to positive changes, providing stable operation and development of the industry in the country. Thus, the idea of the creation and implementation of tourism projects that do not generate significant profits first, can give impetus to the development of tourism and thus actively contribute to the creation of new jobs and income growth of population.

Tourist business in many cases comes as the initiator and experimenter in the development and implementation of advanced technologies, constantly changing forms and methods of offers and services; it develops and offers new opportunities [3].

The study of trends and patterns of integrated innovation development, planning positive results and management is a complex methodological problem in the field of tourism, primarily connected with the classification of innovations.

To determine the essence of innovation in tourism, the following classification features are marked:

- idea source;
- the view of innovation: the infrastructure of tourism, tourism product, ways and means of distribution of tourism products and services, management, factors of production;
- the degree of novelty;
- latitude of actions, magnitude;
- investment filling [6-8].

Modern tourism sector is progressing rapidly. It promotes active development of economic growth in many countries. However, the development of the tourism industry of individual states is significantly affected by the global trends in tourism. Today, tourism has become an independent branch. It accounts for nearly 6% of the world gross national product and 5% of all tax revenues and 7% of the world investment [15].

The development of the tourism industry contributes to revenue, job creation, infrastructure development, and construction of new tourist facilities, protection strengthening and reconstruction of existing historical and cultural monuments, nature protection. In many countries, tourism has become an important source of revenues and is one of the most promising

sectors of the national economy. The development of the tourism industry and enhancing its impact on the economic situation of the country is one of the priorities of the global economy.

Now tourism entered the daily lives of almost a third of the world population. Moreover, at the beginning of XXI century tourism, in terms of income, rightly ranked third among the leading sectors of the global economy. In many countries, tourism is one of the priority sectors, whose contribution to the gross national income is 20-45% and the revenue from foreign tourism is the main source of foreign currency. Travel industry encourages the development of other industries, such as construction, communications, food industry, agriculture, trade, etc.

Travel industry attracts entrepreneurs because of many reasons:

- small initial investment;
- growing demand for tourist services;
- high level of profitability;
- minimum term payback.

Over the past half-century global profits from the tourism industry have grown 300 times. According to the World Tourism Organization, the amount of income from tourism will have exceeded \$ 2 billion by 2020.

Europe holds a leading position in the tourism market and is the most visited region of the world, taking 51% of total international travel and more than 2 times exceeding the figures of the closest competitors. Analysis of the tourism industry around the world shows that among the 10 countries that have the highest volume of international tourism and receive the most revenue from it, six are in Europe (Spain, France, Italy, Germany, Britain and Turkey) [11]. Moreover, over the past twenty years, the leaders which attract tourists to the countries are France, which took about 85 million of foreign tourists and the United States and Italy, which together received more than 160 million tourists.

Innovation in tourism should be seen as systemic measures to quality novelty and lead to improvements which ensure stable operation and development of the industry in the country. The basic principles of innovation in tourism include:

1. The science principle, which means to use scientific knowledge and methods to implement innovations to meet the needs of tourists.

2. The consistency principle. The developed strategy of innovative development of tourism in the country should take into account the factors and conditions necessary to meet the needs of people in the rest; resource opportunities in the region (economic, financial, human and others); social impact on society; environmental factors.

3. The principle of correspondence of innovation to the needs of tourists. Only those innovations are offered that are really needed by customers, not the ones that the travel organization can make and implement.

4. The principle of positive results that means prevention of foolish, irresponsible creation and implementation of innovation that can be dangerous firstly for tourists; second, for a particular enterprise; thirdly, for the biosphere and society in general.

5. The principle of investment process immanence. To conduct the necessary research, development and innovation materialization investment resources are used, the effectiveness of which is determined by the degree of importance and the magnitude of innovations.

6. Innovation and its results correspondence to the level of social development.

7. The principle of connectivity. The process of innovations ends with the appearance of a market product that must at some stage of their life cycle trigger a need (to encourage the idea) to create the next innovation and provide financial support for this process.

8. The principle of security. Any innovation must ensure no harm to humans and the surrounding environment. [9].

All activities within the innovation process belong to innovation in tourism, including marketing research and search for new customers, information assurance of possible competitive environment and consumer properties of goods of competing firms, search for innovative ideas and solutions, as well as partners for implementation and funding of the innovation project[10].

Innovative activity in the tourism industry plays a very important role and therefore closely affects the profit of the tourism industry. The intensity of innovate introductions influences the future of the company largely. In the era of new technologies and scientific and technological development, accelerated innovation in the tourism industry undoubtedly will have an impact on business profits in tourism industry.

The main areas of innovation in tourism are:

- production of new types of a tourism product;
- the use of new technology in the production of traditional services;
- the use of new tourism resources;
- changes in production and consumption of traditional tourism product;
- new marketing tourism;
- new management of tourism services;
- search and use of new markets for tourist services.

Innovation in tourism should:

- have novelty;
- meet market demand;
- profitable producers.

Due to the fact that the creation and innovation introduction require combined efforts of the various economic and social sectors, the innovative way of development is impossible without the state support. It uses three schemes, which are currently used in the development of tourism.

1. Direct government participation in the implementation of specific programs and allocations of regional and local authorities; the creation of large national centers, which are publicly financed and provide the knowledge for a wide range of potential users free of charge.

2. Subsidies and grants for scientific research in tourism and related industries.

3. Providing private companies and individuals with favorable conditions for scientific and technological development and the development of investment opportunities. Private businesses that invest in research and acquisition of necessary hardware and the development of tourist infrastructure of the region are provided with various tax incentives, government loans and guarantees and financing through state participation in equity.

To improve the efficiency of public investment in innovation activities in the tourism sector several conditions should be followed:

- desired support of enterprises of the joint technological chain;
- public investment should stimulate the related commercial flow of funds;
- public investment should be based on repayment through monitoring investment results;

Innovation in the tourism industry relies on the foundation of knowledge. To start implementation of new ideas and new areas of tourism is only possible after knowing and studying the forms and methods of both the past and the present. Deep understanding of areas of activity allows predicting events development and outrunning the rivals.

Economic situation in the country, social status of the population, national legislation and intergovernmental and international agreements affect innovation in tourism. Therefore, the motives and causes of innovation in tourism activities in each country are different. However, any country has several characteristic features:

- the growing needs of the population to become acquainted with life in other countries and obtaining new knowledge;

- saturation of many classical and traditional travel destinations;
- increased competition, the growth of offers of standardized global products;
- the need to restrain travelling citizens in areas similar to their country (nature, culture, climate);
- harmonious combination of attractive leisure travel conditions (natural and cultural features of leisure opportunities, purchasing specific goods and special tourist services) to meet the needs of the most demanding tourists;
- technological revolution and the expansion of services in the economy;
- the shift from supply to demand economics.

Currently, the tourism sector is developing innovation activities in three areas.

1. The introduction of organizational innovations related to the development of enterprise and travel business in the system and management structure, including reorganization, amalgamation, competing entities mergence based on the latest technology and advanced technology, personnel policy, sound economic and financial activities.

2. Marketing innovations that allow covering the needs of target customers or attracting not covered at the time clients.

3. Periodic innovation (product innovations), aimed at changing consumer properties of a tourist product, its positioning and provide a competitive advantage [12-14].

**Output.** Innovation activities in tourism are aimed at creating new or modifying existing products, to improve transport, accommodation and other services, development of new markets, the introduction of advanced information and telecommunication technologies and modern forms of organization and management activities.

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## **Abstract.**

### **Shudlarski Jacek, Zaika S., Gridin O. Innovations Features in Tourism.**

*Ukraine has chosen an innovative path of economic development. Innovations in the state are aimed at different areas of human activity, including the tourism industry, which is a part of the socio-economic system of society. Now developing tourist industry is only possible through the introduction of new ideas, improving the production of goods and services, expanding their range.*

*The article deals with investigating the features of innovation in tourism and the main factors influencing the innovation activities of tourism companies.*

*It was found that now the state innovation in tourism is aimed at creating new or modifying existing products, to improve transport, accommodation and other services, development of new markets, the introduction of advanced information and telecommunication technologies and modern forms of organization and management activities.*

**Key words:** *Tourism, tourist business, tourist sphere, innovation, innovation activities.*

## **Анотація.**

### **Шудларські Яцек, Заїка С.О., Грідін О.В. Особливості інновацій в туризмі.**

*Україна обрала інноваційний шлях розвитку економіки. Інновації в державі спрямовані на різні сфери людської діяльності, зокрема і туристичний бізнес, який є частиною соціально-економічної системи суспільства. Адже нині розвиток туристичного бізнесу можливий тільки на основі впровадження нових ідей, вдосконалення процесів виробництва товарів і послуг, розширення їх асортименту.*

*В статті досліджено особливості впровадження інновацій в туризмі та визначено основні фактори впливу на інноваційну діяльність підприємств туристичної сфери.*

*Встановлено, що нині в державі інноваційна діяльність в сфері туризму спрямована на створення нового або зміну існуючого продукту, на вдосконалення транспортних, готельних і інших послуг, освоєння нових ринків, впровадження передових інформаційних та телекомунікаційних технологій і сучасних форм організаційно-управлінської діяльності.*

**Ключові слова:** *туризм, туристичний бізнес, туристична сфера, інновації, інноваційна діяльність.*

## **Аннотация.**

### **Шудларски Яцек, Заика С.А., Гридин А.В. Особенности инноваций в туризме.**

*Украина выбрала инновационный путь развития экономики. Инновации в стране направлены на различные сферы человеческой деятельности, в том числе и туристический бизнес, являющийся частью социально-экономической системы общества. Сейчас развитие туристического бизнеса возможно только на основе внедрения новых идей, совершенствования процессов производства товаров и услуг, расширения их ассортимента.*

*В статье исследованы особенности внедрения инноваций в туризме и определены основные факторы влияния на инновационную деятельность предприятий туристической сферы.*

*Установлено, что в настоящее время в стране инновационная деятельность в сфере туризма направлена на создание нового или изменение существующего продукта, на совершенствование транспортных, гостиничных и других услуг, освоение новых рынков, внедрение передовых информационных и телекоммуникационных технологий, а также современных форм организационно-управленческой деятельности.*

**Ключевые слова:** туризм, туристический бизнес, туристическая сфера, инновации, инновационная деятельность.

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## **ПОРІВНЯЛЬНА ІНФОРМАЦІЯ В СИСТЕМІ МСФЗ ТА П(С)БО**

**МАРЕНИЧ Т.Г., Д.Е.Н., ПРОФЕСОР,  
ХАРКІВСЬКИЙ НАЦІОНАЛЬНИЙ ТЕХНІЧНИЙ УНІВЕРСИТЕТ  
СІАЬСЬКОГО ГОСПОДАРСТВА ІМЕНІ ПЕТРА ВАСИЛЕНКА**

**Постановка проблеми у загальному вигляді.** Фінансова звітність має повно, правдиво та неупереджено відображувати фінансовий стан, фінансові результати діяльності та потоки грошових коштів підприємства. Необхідною умовою правдивого відображення діяльності підприємства є подання інформації у спосіб, який забезпечує якісні характеристики фінансової звітності, серед яких головне місце належить зіставності. Зіставність інформації дає можливість оцінити динаміку розвитку підприємства та його позицію на ринку для прийняття виважених економічних рішень. Важливо, щоб фінансові звіти відображали відповідну інформацію за попередні періоди. Проте порівняльній інформації приділено багато уваги в системі МСФЗ, а українські стандарти майже не використовують цього поняття. Тому актуальності набуває питання значення та місця порівняльної інформації у фінансовій звітності зарубіжних та вітчизняних підприємств.

**Аналіз останніх досліджень і публікацій.** Проблеми ролі в цілісній системі економічної інформації, формування фінансової звітності, процедур її складання, якісних критеріїв звітних показників досить повно висвітлені у працях багатьох вітчизняних і зарубіжних вчених. Варто відмітити дослідження, проведені такими науковцями, як Голов С.Ф. [1, с. 23-36], Назарова І.Я. [2], Кучеренко Т.Є. [3],