



Anatoliy Mazaraki
D.Sc. (Economics), Professor, Rector,
Kyiv National University of Trade and
Economics, Ukraine,
19 Kyoto Str., Kyiv, 02156, Ukraine
rector@knteu.kiev.ua

UDC 005.52:338.486.2



Nataliia Sagalakova
PhD (Economics), Associate Professor,
Doctoral Degree Seeker,
Kyiv National University of Trade and
Economics, Ukraine,
19 Kyoto Str., Kyiv, 02156, Ukraine
nsagalakova@ukr.net

System approaches to economic diagnostics of the tourism enterprises

Abstract

In recent times, there is an urgent problem with calculation, analysis and diagnostics of alternative variants of decisions both in the economic sphere and practical activities of enterprises related to domestic tourist field. With that purpose most of experienced managers of tourist companies successfully use methods of economic diagnostics in their everyday work but they do it unconsciously. For efficient and substantiated estimation of management decisions and choosing the most rational one, it is necessary to use a system approach to conduct economic diagnostics in the tourist sphere.

In this research, with the help of the system approach, we have developed a structurally logical model of economic diagnostics performing on the basis of constructive determination of input, output and processor unity, destined for diagnostic function realization. There are several demands which will enable us to determine the main vector of forming the system of economic diagnostics activity of tourism enterprise and to form its main concepts.

The article proves that economic diagnostics of tourism enterprise activity is a complex process of detection, analysis, eliminating and forecasting the problems in the tourism enterprise sphere. Keeping in mind peculiarities of the diagnostic activity of tourist industry subjects, it is urgent to develop an economic diagnostics concept through the system approach which is a precondition of tourism enterprise stable development.

Keywords: Economic Diagnostics; System Approach; Tourist Field; Tourism Enterprise; Management Decision

JEL Classification: L20; M21; M41; O10

Мазаракі А. А.

доктор економічних наук, професор, ректор,
Київський національний торговельно-економічний університет, Київ, Україна

Сагалакова Н. О.

кандидат економічних наук, доцент, докторант кафедри туризму та рекреації,
Київський національний торговельно-економічний університет, Київ, Україна

Системні підходи до економічної діагностики туристичних підприємств

Анотація

Останнім часом в практичній діяльності підприємств туристичної галузі актуальними є питання розрахунку, аналізу й діагностики альтернативних варіантів рішень в економічній сфері. З цією метою більшість досвідчених керівників туристичних підприємств успішно використовують у своїй повсякденній роботі методи економічної діагностики, але роблять це несвідомо. Для ефективної і обґрунтованої оцінки управлінських рішень та вибору найбільш раціонального з них необхідним є застосування системного підходу до проведення економічної діагностики у сфері туризму.

У представленій роботі за допомогою системного підходу розроблено структурно-логічну модель здійснення економічної діагностики на основі конструктивного визначення єдності входу, виходу і процесора, призначених для реалізації діагностичної функції. Наводяться вимоги, які дозволяють визначити головний вектор формування системи економічної діагностики діяльності туристичного підприємства й сформулювати її основні принципи.

Таким чином, у статті доведено, що економічна діагностика є комплексним процесом виявлення, аналізу, усунення і прогнозування появи проблем у діяльності туристичного підприємства. З огляду на особливість діагностики діяльності суб'єктів туристичної індустрії, особливої актуальності набуває формування концепції економічної діагностики з позицій системного підходу, що є передумовою досягнення стійкого розвитку туристичного підприємства.

Ключові слова: економічна діагностика; системний підхід; туристична галузь; туристичне підприємство; управлінське рішення.

Мазараки А. А.

доктор экономических наук, профессор, ректор,
Киевский национальный торгово-экономический университет, Киев, Украина

Сагалакова Н. А.

кандидат экономических наук, доцент, докторант кафедры туризма и рекреации,
Киевский национальный торгово-экономический университет, Киев, Украина

Системные подходы к экономической диагностике туристических предприятий**Аннотация**

В последнее время в практической деятельности предприятий туристической отрасли актуальными являются вопросы расчета, анализа и диагностики альтернативных вариантов решений в экономической сфере. С этой целью большинство опытных руководителей туристических предприятий успешно используют в своей повседневной работе методы экономической диагностики, но делают это неосознанно. Для эффективной и обоснованной оценки управленческих решений и выбора наиболее рационального из них необходимо применение системного подхода к проведению экономической диагностики в сфере туризма.

В представленной работе с помощью системного подхода разработана структурно-логическая модель осуществления экономической диагностики на основе конструктивного определения единства входа, выхода и процессора, предназначенных для реализации диагностической функции. Приводятся требования, которые позволяют определить главный вектор формирования системы экономической диагностики деятельности туристического предприятия и сформулировать основные её принципы.

Таким образом, в статье доказано, что экономическая диагностика представляет собой комплексный процесс выявления, анализа, устранения и прогнозирования появления проблем в деятельности туристического предприятия. Учитывая особенность диагностики деятельности субъектов туристической индустрии, особую актуальность приобретает формирование концепции экономической диагностики с позиций системного подхода, которая является предпосылкой достижения устойчивого развития туристического предприятия.

Ключевые слова: экономическая диагностика; системный подход; туристическая отрасль; туристическое предприятие; управленческое решение.

Introduction. It is possible to achieve positive final results under market conditions provided entrepreneurship business plans of tourism enterprises are secured by sufficient financial, material and labour resources. The problems of resource seeking and efficient use of the available resources are among the main and complex problems which need well thought out solutions (Mazaraki, Boiko, & Mykhalichenko, 2013; Mazaraki, & Vedmid, 2013). Thus, it is urgent for tourism enterprises to consider problems related to calculation, analysis and diagnostics of decision alternatives in the economic sphere, their comparative estimation and choosing the most rational one in the context of their practical activity. Complex economic diagnostics with different components including the diagnostics of financial, commercial, marketing activities and the diagnostics of tourist firm staff sufficiently helps to ease this process.

According to the results of the conducted research on tourism management, we have ascertained that most of experienced managers in tourist companies successfully use some methods of economic diagnostics in their everyday work but they do it unconsciously. Successful results of economic diagnostics research depend on professional qualities and experience of each of the diagnosed objects. To make effective management decisions one should use a system approach to economic diagnostics in tourism sphere.

Brief Literature Review. Methods of economic diagnostics were widely considered by such scientists as Bro G., & Shnajdman L. (1976), Vartanov A. (1991), Kogut A. (1990). In the field of economic diagnostics such French researchers as Henri A. (1997), Meunier-Rocher B. (1997), Thibaut J.-P. (1993), Bartoli M. (1994) are known.

Modern researches are presented by scientific publications of Rodrik D. (2010), Hausmann R., Klinger B., Wagner R. (2008), Doronina M., & Bilokononko H. (2014).

At present, according to the scientists' estimates, there are more than 150 methods to be used while conducting economic diagnostics of tourism enterprises.

Purpose of the article. The purpose of the article is to determine the main vector of tourism enterprise economic diagnostics development and work out basic concepts of its forming.

Result. The management system for entrepreneurial activity of tourism enterprises is complex, open, dynamic, stochastic socioeconomic. Economic diagnostics of tourist firms forms its own system as a unity of theory, methodology and organization of the research process, whereas the obtained diagnosis works out to secure their compliance and coherence. With the help of the system approach to the methodological base of economic activity diagnostics of tourism enterprises, we have developed a structurally logical model of economic diagnostics performing on the basis of a constructive unity distinguishing input, output and processor destined for the realization of the diagnostic function (Figure).

Input of the system is, on the one hand, a combination of informational components which come from the environment to the system and used for changing data within it; and on the other hand, it is the environment i.e. a combination of factors and phenomena which have influence on the system (i.e. natural conditions, domestic and foreign policy conditions, legal control of tourism business in the country). While constructive consideration of economic diagnostics of tourist tourism enterprises' activity, the system input is a combination of information about a tourism enterprise which is processed in continuous connection with the environment.

Output of the system is a combination of informational components which is the result of input changing and transmits from the system to the environment. Output of economic diagnostics of tourism enterprise activity is the result (diagnosis). The diagnosis is a concrete, fixed in time explanation of a tourist organization's state of activity.

The processor of the system relates to the channels transferring influences which are transmitted to the system through input, processes or operations of their changing i.e. everything that secures changing input of the system in output (Rajzberg, 1975). Processor of tourism enterprise's economic diagnostics is a combination of components which secures imaging of a diagnosed object in numerous results and their recognition. The processor of the system contains an accessory, a situation, a catalyst and a subjective factor.

The first element is the accessory i.e. a system of scientific regulations. Based upon them techniques and methods are

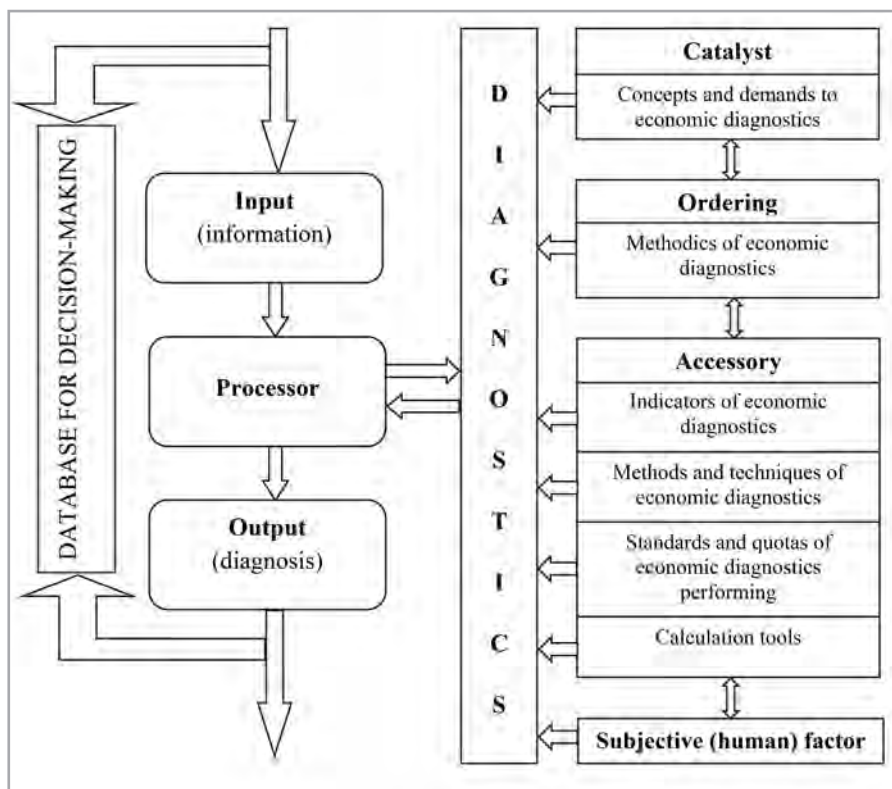


Figure: Structurally logical model of economic diagnostics performing for the tourism enterprise

Source: Developed by the Authors

used for finding and researching the symptoms, factors and taking other steps relevant to finding problems in tourism enterprise activity. To get the right diagnosis, we need facilities to diagnose. Among them are: the system of attributes of economic indicators which determine the condition of tour operator estimation, standards, quotas, etalons, qualitative and quantitative scales for measuring these indicators, as well as a classification of possible pathologies and their symptoms, determined proportions (formulas), measurement units, etc.

Much attention must be paid to methods and techniques of research while processing economic diagnostics of tourism enterprise. There are different economic situations and processes to research which we use a combination of methods. The simplest combination is an application of the interrelated tables system and the chain permutations. After we conduct a more profound research, it will be possible to use the correlative regressive analysis of concentric matrix models, the index method, etc. The possibility of using different methods of economic diagnostics enables us to get a complex of fundamentally new data in relation to the diagnosed object and draw corresponding conclusions regarding its economic development.

When it comes to information acquisition and processing the economic diagnostics performance, we suggest to use the interrogative method, the observation method, the method of learning official and unofficial documents, the methods of statistical reports and information grouping. During the process of diagnostic we consider it practical to use the method of expert estimation, economic mathematic modelling and forecasting, rating estimations, matrix of advantages and its modifications.

The following element of economic diagnostics as a system is ordering i.e. rules and coherence of input changing into output. That is the system of scientific regulations and developed upon them management recommendations and research conducting planning. Ordering as system characteristic of economic diagnostics holds methodology of performance describing coherence of actions and rules which work all around.

The catalyst is a combination of informational components used for changing the speed, intensity and quality of turning input into output. Catalysts of tourism enterprise's economic

diagnostics are the principles of system analysis, the demands to diagnostic procedures. Diagnostics, its results and their further application in tourism enterprise's management must correspond to certain methodological principles. Following these principles will secure correct diagnosis making. That is why working out concepts and demands is one of the most important tasks.

Complexness of management tasks, in our opinion, sets conditions for the following demands to the system of economic diagnostics of tourism enterprise activity:

- objectivity and research completeness;
- accurateness and information authenticity;
- flexibility and adaptivity of economic diagnostics: ability of diagnostic method to flexibly react while solving different tasks and adapting to different changes under the conditions of tourism enterprise activity. Flexibility is a measure of imaging in economic diagnostics of complexity and dissimilarity of tasks, whereas adaptivity is measure of efficiency of economic diagnostics application under the conditions of instability and risks;
- availability of economic diagnostics tools for administrative management staff of a tourism firm's perception and understanding;
- completeness of object's diagnostics means denial of optional dissection of

tourist field subject on elements which destroy objective image of tourist firm as a whole;

- minimization of resource expenses;
- timeliness of results;
- possibility of interactive correction: establishing an algorithm for procedures of economic diagnostics;
- usage of modern informational technologies.

The demands listed above will help to define the main vector of the system forming for economic diagnostics of tourism enterprise and state its main concepts. The concepts of economic diagnostics for tourism enterprise reveal: first, a system approach to studying entrepreneurial activity and management; second, peculiarities of the method and the research process.

During the process of scientific substantiation of economic diagnostics concepts of creation, one should keep in mind that they are to be a basis for creation of the research mechanism which, on the one hand, is maximally close to the real market environment of a tourism enterprise and, on the other hand, permits to define the main idea of its activity.

Taking into account all of the abovementioned aspects, it is important to emphasize the following main concepts of economic diagnostics of the tourism enterprise activity:

- the concept of definiteness which means that while the economic diagnostics system is being built, it is necessary to assign the factors which are amendable to quantitative estimation when we know their change tendency;
- the concept of maximal formalization which means that economic diagnostics models are being built in order to be maximally formalized and convenient for creation of computer programs;
- the concept of sufficiency (sufficient information minimum). The quantity of information output must be sufficient for performing qualitative and operative economic diagnostics;
- the concept of objectivity. The economic diagnostics of a tourism enterprise should accurately reflect the results of work and the level of resource use for its stable activity and assist in making accurate management decisions, substantiation of indicators for future periods, eliminating present drawbacks;

- the concept of high self-descriptiveness. Economic diagnostics of tourism enterprise activity has to inform administrative management staff about the condition and the activity of a tourism firm. This concept defines a necessity of giving information in a convenient for the user format, which increases efficiency of economic diagnostics;
- the concept of clarity. In the context of the given concept, it is demanded to provide staff with a methodology of economic diagnostics, possibilities to observe the main processes of tourism enterprise functioning. The observation in this case may be indirect i.e. performed through the estimation of special indicators;
- the concept of acceptable immediacy. Time interval, separating the moment of a new state for a tourism enterprise from its detection and recognition in the process of economic diagnostics, has to be acceptable for preventive measures realization by management;
- the complexity of diagnosing. A complex research of tourism enterprise activity should be done with regard to the unity of its most important demonstrations. It is unacceptable to consider independent aspects of a tour operator's activity separately, because it can disrupt completeness of the perception results.

The most active element of the economic diagnostics system is the subjective factor – features of people who provide the changing of input into output. The analysts of tourism enterprise organize the system of economic diagnostics: they project its functional structure, methodology processing and actuating it. Implementing the analytical function a person influences the system of economic diagnostics as a whole. A person can be a constructor of a diagnostic model, a diagnosed object, an individually prepared output and an interpreter of the results of economic diagnostics; such a person brings in a subjective element into the process of economic diagnostics. The necessity to consider subjective characteristics of people is a significant factor. Such is the specific feature of economic diagnostics. The main obstacle for the use of quantitative diagnostics methods is insufficient knowledge of people who make decisions and, as consequence, have negative attitude towards any formal models.

Consideration of tourism enterprise activity is connected with a study of its environment, which is why the factor of environment as one more feature of the system is added, while defining the object.

The environment is exactly the thing which has influence upon the object but cannot be controlled by it. From the point of view of economic diagnostics the environment is where we collect and process data and receive the results of the diagnostics. An unstable environment demands regular diagnostic examination to prevent serious deviations relevant to the condition and the results of tourism enterprise activity.

Economic diagnostics relates to a class of cyber systems, i.e. systems with control, which is why it has certain independence and some possibilities of self-regulation. These characteristics can be realized owing to feedback in the system. The information of feedback is considered to be positive when increasing results of the process reinforce the process itself and negative when they weaken it. Each element singled out in Figure is a system with different direct couplings and feedbacks with the environment and other elements. The scheme presents only main interaction connections which create the process of economic diagnostics.

Conclusions. The system of economic diagnostics of tourism enterprise is a complex of interdependent parts (sub-systems), which give a possibility to realize the process of a total study of the tourism enterprise activity and to show its problems. This complex has a certain structure and interacts with the environment.

According to the above mentioned positions, we have proved that economic diagnostics of tourism enterprise activity is a complex process of detection, analysis, elimination and forecasting the problems of enterprise from the positions of its main directions and management cycle in section of functional subsystems with the aim to increase the efficiency of tourism enterprise activity management as a whole. Taking into consideration this peculiarity of diagnostics of tourist industry subjects, we suggest forming the concept of economic diagnostics from the position of system approach which is a premise of stable development of tourism enterprise.

References

1. Mazaraki, A., Boiko, M., & Mykhailichenko, G. (2013). National tourist brand: priorities and formation resources. *Ekonomichnij Casopis-XXI (Economic Annals-XXI)*, 9-10, 42-46.
2. Mazaraki, A., & Vedmid, N. (2013). Semantic modeling of service management of sanatorium resort and health enterprises. *Ekonomichnij Casopis-XXI (Economic Annals-XXI)*, 7-8 (1), 80-82.
3. Bro, G. G., & Shnajdman, L. M. (1976). *Mathematical methods of economic analysis in the enterprise*. Moscow: Economy (in Russ.).
4. Vartanov, A. S. (1991). *Economic diagnostics of the enterprise activity: organization and methodology*. Moscow: Finance and Statistics (in Russ.).
5. Kogut, A. E. (1990). *Econometric Metrology*, Leningrad: Leningrad Branch (in Russ.).
6. Henri, A. (1997). *Le diagnostic economique, financier et humain de l'entreprise*, Paris: Editions l'Organisation.
7. Meunier-Rocher, B. (1997). *Le diagnostic financier*, Paris: Les Editions d'Organisation.
8. Thibaut, J.-P. (1993). *Le diagnostic d'entreprise. Guide pratique. Societe d'edition et de diffusion pour la formation. Diffusion: les editions*, Paris: SEDIOR.
9. Bartoli, M. (1994). *Diagnostic d'entreprise. L'economiquea l'epreuve du social*, Paris: InterEditions.
10. Rodrik, D. (2010). Diagnostics Before Prescription. *Journal of Economic Perspectives*, Summer, 33-43.
11. Hausmann, R. (2008). Doing Growth Diagnostics in Practice: A «Mindbook». *Harvard University Centre for International Development Working Paper*, September, 177.
12. Doronina, M., & Bilokononko, H. (2014). Problems and prospects in diagnosing of industrial organisation's socio-economic potential development. *Ekonomichnij Casopis-XXI (Economic Annals-XXI)*, 5-6, 85-89.
13. Rajzberg, B. A. (1975). *A systemic approach in future planning*. Moscow: Economy (in Russ.).

Received 16.05.2015

References (in language original)

1. Mazaraki A. National tourist brand: priorities and formation resources / A. Mazaraki, M. Boiko, G. Mykhailichenko // *Economic Annals-XXI*. – 2013. – № 9-10 (1). – P. 42–45.
2. Mazaraki A. Semantic modeling of service management of sanatorium resort and health enterprises / A. Mazaraki, N. Vedmid // *Economic Annals-XXI*. – 2013. – № 7-8 (1). – P. 80–82.
3. Бро Г. Г. Математические методы экономического анализа на предприятии / Г. Г. Бро, Л. М. Шнайман. – М.: Экономика, 1976. – 120 с.
4. Вартанов А. С. Экономическая диагностика деятельности предприятия: организация и методология / А. С. Вартанов. – М.: Финансы и статистика, 1991. – 79 с.
5. Когут А. Е. Эконометрическая метрология / А. Е. Когут. – Л.: Наука, Ленинградское отделение, 1990. – 120 с.
6. Henri A. *Le diagnostic economique, financier et humain de l'entreprise* / A. Henri. – Paris: Editions l'Organisation, 1997. – 403 p.
7. Meunier-Rocher B. *Le diagnostic financier* / B. Meunier-Rocher. – Paris: Les Editions d'Organisation, 1997. – 221 p.
8. Thibaut J.-P. *Le diagnostic d'entreprise. Guide pratique. Societe d'edition et de diffusion pour la formation. Diffusion: les editions / J.-P. Thibaut*. – 2-eme edition. – Paris: SEDIOR, 1993. – 325 p.
9. Bartoli M. *Diagnostic d'entreprise. L'economiquea l'epreuve du social* / M. Bartoli. – Paris: InterEditions, 1994. – 324 p.
10. Rodrik D. *Diagnostics Before Prescription* / D. Rodrik // *Journal of Economic Perspectives*. – 2010. – Summer. – P. 33–43.
11. Hausmann R. *Doing Growth Diagnostics in Practice: A «Mindbook»* / R. Hausmann, B. Klinger, R. Wagner // *Harvard University Centre for International Development Working Paper*. – 2008. – September. – № 177. – 101 p.
12. Doronina M. *Problems and prospects in diagnosing of industrial organisation's socio-economic potential development* / M. Doronina, H. Bilokononko // *Economic Annals-XXI*. – 2014. – № 5-6. – P. 85–89.
13. Райзберг Б.А. Системный подход в перспективном планировании / Б. А. Райзберг. – М.: Экономика, 1975. – 271 с.

Стаття надійшла до редакції 16.05.2015

Subscribe THE ECONOMIC ANNALS-XXI for 2015!

Both paper and electronic versions are available.

Do not hesitate contacting us!