

Innovative Methods of Assessment of Tourism and Recreation Sector Enterprises: Regional Aspect

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Abstract: A method for assessing the socio-economic efficiency of the recreation and tourism in the macro, meso and micro-level (the share of recreation and tourism economy to participate in the formation of indicators based on GDP and GRP, the amount of deductions in the federal and regional budgets in the form of taxes, the amount of paid by the fund number of new jobs created, compensation of employees, the number of established small businesses, improving the quality of life, etc.) and integrated indicator of socio-economic efficiency of the sphere of recreation and tourism, allowing to objectively assess the level of development of the sphere of recreation and tourism and the degree of satisfaction of population needs by the services is developed in the study.

Key words: Recreation, tourism, efficiency, socio-economic efficiency, region, assessment methodology

INTRODUCTION

Achieving efficiency is one of the main problems to be solved because it affects all aspects of society (Allais, 1998). "Cost-effectiveness-is to get the maximum possible benefits from the available resources. To do this, you need to relate constantly the benefits (benefits) and expenses or in other words to behave rationally. Rational behavior is when the producer and the consumer goods strive for the highest performance and this will maximize benefits and minimize costs" (Kotler, 2001). Russian economic development and socio-economic reforms of the last decade affect the interests of the people are reflected in the level of their material well-being, the level of consumption, the length, quality and way of life, the degree of labor and social activity. Today, therefore, the study of problems of increase of efficiency of functioning branches of sphere of recreation and tourism is really important. Special attention should be paid to the economic aspects of development of the sphere of recreation and tourism as the efficient use of its potential-

in a market economy is a prerequisite for economic and social stability of society. This involves research to this problem requires the development of practical recommendations to improve the functioning of the sphere of recreation and tourism.

MATERIALS AND METHODS

A wide range of different methods of economic studies, including comparative, graphic, index methods, economic statistics and economic and mathematical tools, methods of analysis and synthesis expertise were used in the study.

Under the efficient management of the tourism industry should imply such an impact on the state occurring in the tourism industry processes in which the achievement of these goals competently with the optimal use of available resources. In other words, it is about achieving a certain level of state social and economic efficiency in the tourism sector while the rational use of available resources and minimizing costs. At the same

time, achieving the effective management of tourism industry of the country is associated with the correct choice of the tourism industry management model.

An analysis of the literature (Kotler, 2010; Hunanian, 2012) shows that there are three tourist industry management model, characterized by a degree of state involvement in management.

Dmitriev (2010) speaks of an objective choice of the state model for the organization of tourist services, based on certain characteristics. These characteristics of the author are: the significance (importance) of tourism in the region's economy; strategic goal of economic regulation of the tourism industry; type of regional tourism policy; dominant forms of organizational and economic relations in the tourism industry; prevailing methods of meso-economic regulation; predominant type of tourist production; the motives of tourist business; mechanisms to protect participants of the tourist market; financing strategy of the tourism industry. Therefore, the state may give preference to any of the existing models of management of the tourism industry a decentralized, centralized and mixed.

Bessonova points to the inevitability of the state's participation in the development of the tourism industry. Therefore, the choice will be between a centralized and mixed management models. The researcher emphasizes the need to develop a state program to promote tourism based on the benefits, the creation of favorable conditions and financial assistance from the state. These state programs can be developed in the framework of centralized and mixed tourism sector management models.

Zheltnina draws attention to the importance of social tourism effectiveness. It is not so important what model of management of tourism industry the government has chosen: the central, decentralized or mixed to achieve this social efficiency.

Solovyov (2010) identifies 3 types of events first state participation in the development of tourism a decentralized, centralized and mixed. The state makes a choice in favor of one of the possible models of management of tourist industry.

Hunaniyan (2012) proposes to manage the tourism cluster, based on the model of development of the sphere of tourist and recreational services in the region. The choice of model will depend on the export potential of the sphere of tourist and recreational services, the availability of the strengths and weaknesses in the development of tourism as well as the resource base of the region. In other words, the author proposes to opt for a decentralized tourism industry management model in which each region will decide for itself on what principles will be built tourist destination management.

In connection with the above, the aim of this research is to develop a methodology for assessing the socio-economic efficiency of enterprises in the sphere of recreation and tourism at the regional level. It is believed that the effectiveness of the services characterized by the relation between results and costs of various resources available in the community.

In our view, the effectiveness of the provision of services is determined by the achievement of the public interest in maximum results in minimum means of production and labor. But this cannot be attributed only to the effectiveness of the services with the growth of services and cost reduction. In determining the effectiveness of the important role belongs to the social consequences. In this regard, we can talk about social and economic efficiency of the organizations scope of recreation and tourism.

Exploring the issue of methodological bases of the analysis of the sphere of recreation and tourism in the national economic science, we can say that most economists are focusing on such aspects of efficiency analysis (performance criteria) as:

- The dynamics of changes in unit costs for the provision of services
- Financing services
- Changes in accounts payable and receivable
- Analysis of tariffs and pricing of services
- The proportion of the population of payments in the payment services

The second approach to assessing the effectiveness of the sphere of recreation and tourism is characterized by the relationship between the results and the costs of various resources available to the company (cost resource approach). Such an approach to evaluating the effectiveness of services reflects the approach of scientists of classical economic thought to the efficiency of production. It covers the problem of "input-output", revealing the relationship between the number of units of scarce resources which are used in the production process and the result of this production: the greater the amount of product produced per unit time, the higher the efficiency of the economy.

The third approach examines the effectiveness of services as the degree of satisfaction with them. Each of the subjects of the market makes its own demands on the effectiveness of different types of services. On the one hand, the consumer to the key performance indicators of consumed services include the quality of services. On the other hand, the manufacturers to include the criterion of

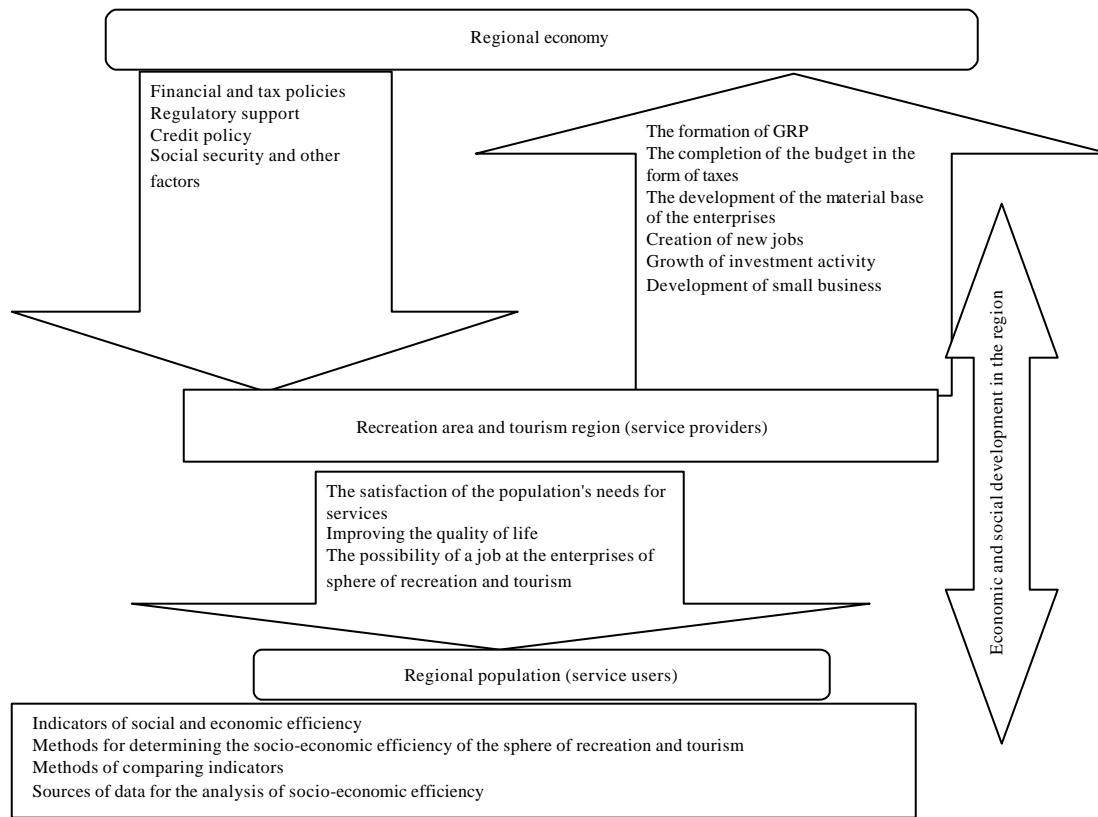


Fig. 1: The mechanism of influence of recreation and tourism sphere in the regional economy

efficiency of technical and economic parameters, i.e., transformed on the basis of quality coming from the consumer socio-economic indicators. Consequently, service performance management is the coordination of the parties represented, achieving the optimum ratio between them.

Fourth, goal-oriented approach allows you to compare how now made the objectives set initially. The list of such goals is usually limited to the following: survival in a competitive environment; leadership in the fight against competitors; preventing major financial failures and bankruptcy; acquire a stable position and a positive image; growth of economic potential; increased production and sales volumes; maximize profits and minimize costs; increase profitability, etc. (Avanesov, 2004).

The analysis should take into account the effectiveness of internal and external factors affecting the company's activity. The internal factors are the owners of the company, staff and others. External factors are determined by the environment of the enterprise, i.e., the various groups involved in its activities: administration of the city or region, banks and other financial institutions, partners, consumers, tax authorities and others (Tatuev, 2004).

Improving the socio-economic efficiency of the recreation sector and tourism will ensure the growth of a specific region of the following indicators: gross regional product; tax revenues; pay self-employed; employment of able-bodied people.

Evaluation of the functioning of the sphere of recreation and tourism in the region can be determined based on the following indicators: the share of recreation and tourism in the creation of the Gross Regional Product (GRP); the share of small enterprises in the sphere of recreation and tourism in general, including; the proportion of workers employed in the service sector in total employment in the economy; the share of tax payments from enterprises in the sphere of recreation and tourism in their total value; The share of investments allocated for the development of recreation and tourism in their total amount.

These figures reflect the importance and significance of the sphere of recreation and tourism in the economy but in our opinion, they should be considered comprehensively and to show the social importance of the sphere of recreation and tourism. The mechanism of influence sphere of recreation and tourism on the economy and social development of the region can be represented by the scheme (Fig. 1).

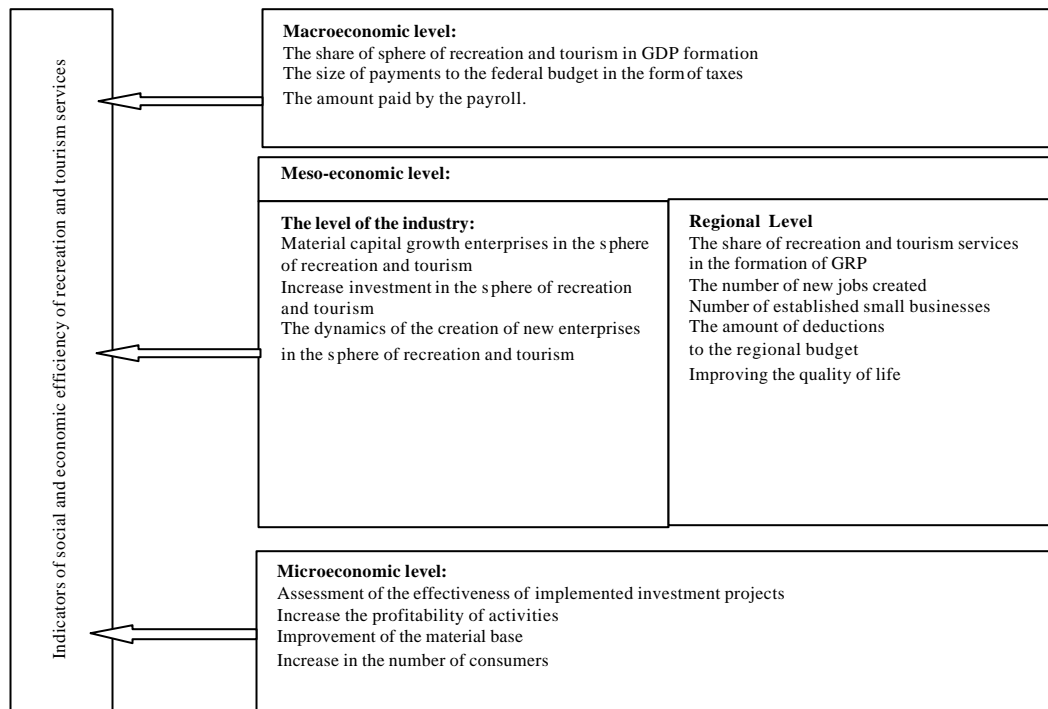


Fig. 2: Indicators of socio-economic efficiency of the sphere of recreation and tourism on the economy level

Figure 1 shows that the development of recreation and tourism sector has beneficial effects on the economic situation in the region, stimulating employment, budget replenishment, investment activity as well as the solution of social problems of quality of life. But the development of any industry inevitably requires the use of funds as the budgets of different levels (at the organization of self-employment in the labor markets, small business development programs) and direct entrepreneurs to create a company sphere of recreation and tourism and investing in its development.

In such a situation raises the question of socio-economic efficiency of the sphere of recreation and tourism in general, the individual enterprise sphere of recreation and tourism for the economy of the region, the entrepreneur and the region's population (society). Socio-economic efficiency of the sphere of recreation and tourism gives an idea of the economic efficiency of investments, taking into account the achieved social effect.

Indicators of socio-economic benefits are determined by an increase in physical volume of provided services; reducing the cost of services, reduce transaction costs, organizations, increasing the number of visits to organizations and others. Social Performance give an idea of the quantitative aspect of the achieved social goals

such as the emergence of additional services, change in consumer prices, quality of life, reduction of unemployment, an increase in the birth rate and mortality reduction.

Indicators of socio-economic efficiency of the recreation and tourism sphere depend on the levels of the economy which is determined by the socio-economic efficiency. They are: the level of the state as a whole (macroeconomic level), the level of industry "sphere of recreation and tourism" or region level (meso level) and the level of the enterprise separate sphere of recreation and tourism (microeconomic level) (Fig. 2).

Determination of the level and appropriate indicators in our opinion, depends on the research objectives. Socio-economic efficiency of Russian sphere of recreation and tourism in the region and the individual will be determined in the following cases: if necessary to find the place occupied area of recreation and tourism in the country and the region's economy; the development directions of development of the sphere of recreation and tourism; to determine the contribution of the sphere of recreation and tourism in the formation of budgets of various levels, the development of small businesses; to determine the scope of places of recreation and tourism in the system to ensure the economic security of the state and others.

The effectiveness of the sphere of recreation and tourism as an industry should be defined as an assessment of the current state and prospects of development of the industry; investment attractiveness of the sphere of recreation and tourism for the implementation of investment and innovation projects.

At the level of the individual enterprise sphere of recreation and tourism socio-economic efficiency can be calculated if necessary, justify the implementation of investment and innovation projects, including under the sponsorship of their budgetary resources (Abramov *et al.*, 2012).

Socio-economic efficiency of the sphere of recreation and tourism in our opinion, should be determined taking into account the dynamics of indicators of not <3 years and taking into account the discounted cash flow.

Socio-economic efficiency of the sphere of recreation and tourism of the state as the total customer service, supplier labor, tax recipient future budget must take into account the following indicators:

- The size of the fund board to employees including social contributions
- The number of employees of enterprises in the sphere of recreation and tourism
- The amount of tax payments to the budgets of different levels to be made now, providing services
- The amount of investments into the sphere of recreation and tourism in particular in the expansion of the material base
- The profitability of organizations sphere of recreation and tourism

RESULTS AND DISCUSSION

The statistical analysis of socio-economic efficiency at the state level is presented in Table 1. As the table shows, the recreation and tourism industry in Russia is constantly developing but slowly. During the years 2011-2014 there was a growth of the following indicators: increase the share of recreation and tourism in the GDP, the share of employment in the service sector, the average monthly wage. According to some indicators, there are fluctuations within certain limits that speaks to their instability during the crisis. This proportion of household spending on recreation and tourism services in the amount of spending on goods and services, the share of investments in the sphere of recreation and tourism, the share of profitable enterprises in the services sector.

Using the considered indicators allow to draw conclusions about the scope of the development of

recreation and tourism of the state, its social and economic benefits. But more fully analyze the effectiveness is possible only by comparing the indices in Russia with those of other developed countries.

But today, in the conditions of limitation of the official statistical information on macroeconomic performance indicators of other countries in our view is very difficult to make such a comparison. The analysis of these indicators within a country is possible when compared with the national average or established and reasonable thresholds.

Consider performance indicators scope of recreation and tourism in the microeconomic level: the level of the industry and the region. Industrial development of the sphere of recreation and tourism by the following indicators can be displayed:

- Average monthly wages
- Profitability organizations
- The turnover in the calculation of per employee
- The share of profitable organizations
- The share of small enterprises in their total amount
- Investment activity branches

To assess the cost-effectiveness of the sphere of recreation and tourism, in our opinion, it is advisable to introduce the rate of investment activity of the sector which reflects the intensity of the investments and the amount determined by the ratio of investment to the volume of revenue in the same period:

$$I_A = \frac{I}{R} \times 100\% \quad (1)$$

Where:

I_A = Investment activity of the industry

I = The total volume of investments in the industry for a certain period

R = The volume of revenue from sales in the same period

Some of these indicators duplicate indicators for assessing the effectiveness of the sphere of recreation and tourism at the state level. This is due to the fact that in comparison with other sectors of the economy of the Russian Federation, they will reflect the scope of a place of recreation and tourism among them. The effectiveness of the sphere of recreation and tourism in this paper we consider the comparison of agriculture, mining and manufacturing industry as a whole (Table 2).

Investment sectors activity index is calculated based on the indicators given in Table 3. For convenience and

Table 1: Performance indicators of recreation and tourism sphere in the Russian Federation

Indicators	Years			
	2011	2012	2013	2014
The share of the sphere of recreation and tourism in GDP (%)	0.78	1.1	1.28	1.22
Turnover organizations sphere of recreation and tourism (billion rubles)	434.3	684.6	849.8	873.6
The share of employment in the field of recreation and tourism (%)	1.8	1.84	1.86	1.88
Average number of employees	1218	1250	1267	1275
In the field of recreation and tourism (thousand people)	14693	16631	18304	19944
Average monthly nominal accrued	101.7	102.3	101.4	101.9
Wages of workers organizations sphere of recreation and tourism (rub.)	13.1	16.3	16.1	16.5
The rate of growth of labor productivity in the field of recreation and tourism (% to previous year)	3.9	4.3	4.2	4.2
The proportion of household spending on tourism services and recreation in the total amount of purchases of goods and services (%)	190643	154570	72888.5	78604.4
The share of taxes paid by enterprises sphere of recreation and tourism in general. their admission (%)	0.6	0.3	0.4	0.8
Used in investing activities (total. bln. rub.)	73.6	75.4	77.8	78.5
In % of the amount invested by the area of recreation and tourism	604	626	685	740
The share of profitable organizations sphere of recreation and tourism (%)	103	103.2	102.8	103.2
The main production facilities sphere of recreation and tourism (bln. rub)	41.8	42.5	44.1	44.4
Indexes of physical volume of fixed assets in the field of recreation and tourism	7866	8416	9316	9855
Depreciation of fixed assets by type in the field of recreation and tourism (%)	537	585	618	677
Number of hotels and similar accommodation facilities	1638.5	1678.1	1716.4	1772.6

Table 2: Analysis of the socio-economic efficiency of the RF industry in 2014

Indicators	Recreation and tourism	Agriculture	Mining	Processing	Average of all sectors
Average monthly wages (rubles)	19944	17627	59181	29486	31559.5
The profitability of organizations (%)	6.7	1.9	22.2	10.7	10.4
The turnover in the calculation of per employee (billion rubles/person)	0.69	0.68	9.52	2.9	3.67
The share of profitable organizations (%)	78.5	72.1	63.2	74.0	72.0
The share of small enterprises in total enterprises (%)	86.1	72.0	59.5	74.9	73.1
Investment activity branches (%)	0.8	3.2	20.4	17.7	10.53

Table 3: The data for the calculation of investment activity sectors in 2014

Indicators	Recreation and tourism	Agriculture	Mining	Processing	Total for all sectors
Revenue from sales of goods and services (billion rubles)	1976.5	4225.6	10172	28757	45131.1
Volume of investments (billion rubles)	68.4	374.1	5965.8	14466.4	20874.7

speed comparisons above-stated parameters in our opinion should be an integrated component of socio-economic efficiency of the industry:

$$C_{Sei} = \sum_{i=1}^n B_i \frac{P_{ij}}{P_{cpi}} \quad (2)$$

Where:

C_{Sei} = Comprehensive indicator of socio-economic efficiency of the industry

$i = 1 \dots n$ = Studied indicators

j = Sector of the economy

B_i = Significance factor of i index units share

P_i = Analyzed indicator of the social or economic impact on the industry

P_{cpi} = The average value of the index for all industries

It should be noted that a set of performance indicators studied can be extended depending on the

purpose of the study conducted at the discretion of the expert. The importance of each indicator is assigned according to experts and based on their theoretical knowledge and practical experience (Table 4). We reduce all of the data for calculating the indicators of socio-economic efficiency of industries (Table 5).

Calculations of the table show that among the analyzed sectors of greatest socio-economic efficiency has the industry of mining, for which the ratio is 1.59. Factor sphere of recreation and tourism has an average value in comparison with other industries.

To assess the socio-economic efficiency of the sphere of recreation and tourism at the regional level indicators can be used: the share of household expenditure on payment for services; to pay for services expenses counting on one person the share of employment in the service sector in the total population; The share of the sphere of recreation and tourism in the region's GRP.

Table 4: The coefficients for determining the significance of the socio-economic efficiency of industries

Indicators	Designation	Significant coefficients, share units
Average monthly wages (rubles. P1)	B ₁	0.20
The profitability of organizations (%) (F2)	B ₂	0.20
Turnover calculated per 1 employee (mln. rub./person. P3)	B ₃	0.20
The share of profitable organizations (%) (P4)	B ₄	0.15
The share of small enterprises in total enterprises (%) (P5)	B ₅	0.10
Investment activity branches (%) (P6)	B ₆	0.15

Table 5: Calculation of social-economic efficiency of industries

Industry	P ₁		P ₂		P ₃		P ₄		P ₅		P ₆		K _{сз}
	B ₁	P ₁ /P _{ср1}	B ₂	P ₁ /P _{ср2}	B ₃	P ₁ /P _{ср3}	B ₄	P ₁ /P _{ср4}	B ₅	P ₁ /P _{ср5}	B ₆	P ₁ /P _{ср6}	
Recreation and tourism	0.2	0.63	0.2	0.64	0.2	0.19	0.15	1.09	0.1	1.18	0.15	0.08	0.88
Agriculture	0.2	0.56	0.2	0.18	0.2	0.43	0.15	1.00	0.1	0.98	0.15	0.17	0.30
Mining	0.2	1.88	0.2	2.13	0.2	2.59	0.15	0.88	0.1	0.81	0.15	1.49	1.94
Processing	0.2	0.93	0.2	1.03	0.2	0.79	0.15	1.03	0.1	1.02	0.15	1.23	1.68

Table 6: Analysis of the socio-economic efficiency of the sphere of recreation and tourism of the Southern Federal district in 2014

Indicators	Republic of Adygea	Republic of Kalmykia	Krasnodar region	Astrakhan region	Volgograd region	Rostov region
The share of household expenditure for the sphere of recreation and tourism services (%)	2.29	1.87	2.41	2.13	2.84	2.76
Expenditure on fees in the calculation for one person (rub./person)	1671.1	1200.4	4075.9	1901.5	3682.1	2861.0
The share of employment in the field of recreation and tourism in the total population (%)	1.87	2.01	2.29	2.33	2.56	2.51
The share of sphere of recreation and tourism in the region's GRP (%)	1.59	1.42	2.13	1.85	2.19	1.93

Table 7: The coefficients for determining the significance of the socio-economic efficiency of the sphere of recreation and tourism of the Southern Federal district

Indicators	Designation	Significant coefficients, share units
The share of household expenditures for services (%) (P1)	B ₁	0.2
Expenditure on fees in the calculation for one person (rub./person) (P2)	B ₂	0.2
The share of services in the field of employment in the total population (%) (P3)	B ₃	0.2
The share of the sphere of recreation and tourism in the region's GRP (%) (P4)	B ₄	0.4

Table 8: Calculation of the socio-economic efficiency of the sphere of recreation and tourism of the Southern Federal district

Region of SFD	P ₁		P ₂		P ₃		P ₄		E _{ср}
	B ₁	P ₁ /P _{ср1}	B ₂	P ₁ /P _{ср2}	B ₃	P ₁ /P _{ср3}	B ₄	P ₁ /P _{ср4}	
Republic of Adygea	0.2	0.86	0.2	0.65	0.2	0.83	0.4	0.86	0.81
Republic of Kalmykia	0.2	0.79	0.2	0.47	0.2	0.89	0.4	0.77	0.76
Krasnodar region	0.2	1.01	0.2	1.59	0.2	1.01	0.4	1.15	1.18
Astrakhan region	0.2	0.89	0.2	0.74	0.2	1.03	0.4	1.00	0.94
Volgograd region	0.2	1.19	0.2	-	0.2	1.13	0.4	1.18	1.23
Rostov region	0.2	1.16	0.2	1.12	0.2	1.11	0.4	1.04	1.09

A list of these indicators can be added depending on the purposes of the study. It can be indicators: the proportion of investment in the service sector; the share of fixed capital investment in the services sector; the share of profitable organizations in the region's services; the share of small enterprises in the sphere of recreation and tourism and others.

To calculate the overall assessment of the socio-economic efficiency of the sphere of recreation and tourism in the region analysis technique efficiency of the industry it can be used, represented by Eq. 1. Analysis of indicators by regions of the Southern Federal district of 2014 is presented in Table 6.

For more accurate results, we calculate the complex indicator of socio-economic efficiency of the sphere of recreation and tourism in the region but in this case j is a region of the Southern Federal district. A value of the investigated parameters is assigned in Table 7.

We reduce all of the data for calculating the indicators of socio-economic efficiency of the sphere of recreation and tourism of the Southern Federal district in Table 8. The results of calculations by the proposed method shows that the best development of the sphere of recreation and tourism and its high efficiency among the Southern Federal district have the Volgograd Region and Krasnodar Territory. Rostov region is on the 3rd place and immediately follows the leaders.

Similarly, the calculation of socio-economic efficiency of the sphere of recreation and tourism of the North Caucasus Federal district was carried out. Analyzing the results we conclude that the best development of the sphere of recreation and tourism and its high efficiency among the North Caucasian Federal district has the Stavropol region, the rate of socio-economic benefits in excess of twice the nearest indicators belong to Ingushetia, Karachay-Cherkessia Republic is on the 3rd place and immediately follows the leaders.

Summarizing the calculations above, we can say that the regional authorities as the Southern Federal district and the North Caucasian Federal district need to pay more attention to development of the sphere of recreation and tourism.

CONCLUSION

We note that the development of recreation and tourism sector has beneficial effects on the economic situation in the region, stimulating employment, budget replenishment, investment activity as well as the solution of social problems of quality of life. Socio-economic efficiency of the sphere of recreation and tourism gives an idea of the economic efficiency of investments, taking into account the achieved social effect. Indicators of socio-economic efficiency of the sphere of recreation and tourism depend on the level of the regional economy which is determined by the socio-economic efficiency.

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