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Benchmarking as an innovative tool for the financial activity of the rural green tourism enterprises

The purpose of the article is to substantiate the need to use benchmarking by domestic rural green tourism enterprises as an innovative tool to improve their financial performance.

Research methods. In the process of research were used the methods of analytical generalizations (systematization of modern views on the use of benchmarking by enterprises); induction and deduction (determining the rating of the largest corporations in the world engaged in the development of benchmarking strategies and use it in their practical activity), synthesis and analysis (consideration of characteristic features and tendencies of the development of the rural green tourism enterprises, as well as carrying out the complex assessment of their financial status), personal survey (definition of the level of popularization of benchmarking and problems of its use among the rural green tourism enterprises of Odessa region), abstract-logical (theoretical generalizations and formulation of conclusions).

Research results. The modern tendencies and peculiarities of the use of benchmarking in marketing researches of world companies are considered. The world experience of using benchmarking in order to improve the financial results of the companies of European countries is investigated. The main dominants of the use of financial benchmarking by the rural green tourism enterprises are identified, on the basis of which it is divided into internal, external and financial and strategic. The state of development of the rural green tourism enterprises of Ukraine is analyzed: lists the objects that are attributed to the rural green tourism of Ukraine as of 2018 by regions; based on the survey, the level of popularization of benchmarking and the problem of its use among the rural green tourism enterprises in Odessa region was determined, as well as a comprehensive assessment of their financial status.

Scientific novelty. The necessity to use benchmarking by domestic rural green tourism enterprises is grounded not only in marketing research in order to strengthen their market positions and increase competitive advantages, but also as a financial instrument for ensuring the configuration of financial flows in the directions of their formation and use by interpreting the experience of financial development in the world into their own activities.

Practical significance. The results can be used in the process of further scientific elaboration of an important scientific problem - the use of benchmarking in the financial activity of rural green tourism enterprises of Ukraine and determining its contribution to ensuring their financial stability and independence. Tabl.: 2. Figs.: 1. Refs.: 19.

Keywords: benchmarking; marketing researches; financial stability; an innovative tool; rural green tourism enterprises; quality of ecotourism services.

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Scientific problem. The current conditions of economic development are characterized by instability of the external environment, through which the formation of new competitive advantages and maintaining market positions by domestic rural green tourism enterprises is becoming more and more challenging. This requires on their part a continuous process of integrating innovative tools to optimize internal reserves in order to ensure financial independence and sustainability of their economic development. Today, the most effective tool able to constantly improve the financial condition of the enterprise, increase productivity and improve the quality of eco services, is benchmarking. The use of benchmarking, as evidenced by world practice, contributes to the improvement of performance, but the realities of economic development of rural green tourism enterprises show limited opportunities for its implementation. That is why the views of scientists are aimed at solving the problems of using benchmarking in the economic development of domestic enterprises, in particular rural green tourism, in order to improve their financial activities.

Analysis of recent research and publications. Benchmarking has been studied in their writings by many foreign researchers, among whom should be noted B. Ashford [8], T. Bendell [10], D. Blumberg [11], R. Camp [12], M. Hinton [15], J. Moses [16], J. Rosengard [17], G. Watson [19].

Noteworthy is the scientific development of R. Camp (Camp R., 1995), who considers benchmarking in his writings as a tool used to constantly measure and compare the performance of an enterprise with more successful competitors in order to accumulate the information needed to identify areas for improvement and implementation of measures to improve the performance of the enterprise.

At the universality of benchmarking, as a tool to enhance competitive advantage, emphasizes G. Watson (Watson G., 2006), the peculiarity of which, in the opinion of the scientist, is the simplicity, convenience and flexibility of use, changing company benchmarks to emulate the experience.

Equally important was the scientific approach developed in this direction by T. Bendell (Bendell T., 1993) according to which benchmarking is a modern and promising tool for improving the management processes of adaptation of the enterprise. Scientists in their writings prove that it is through the use of benchmarking provided the formation of new long-term competitive advantages.

From a practical point of view, paying attention to the experience of world companies, there is a need to find many options for the use of benchmarking in practice and domestic business units in order to improve their performance and strengthen market positions. This encourages domestic scientists to conduct further research towards the use of innovative tools such as benchmarking.

Thus, in the domestic scientific literature, the study of the implementation of benchmarking methods and principles is revealed in the works of such scientists as: D Bobrovnik [1], M. Vargatyuk [2], L. Gerasymchuk [3], V. Negodenko [6] and I. Yatsiv [7]. In particular in literary sources [1, 3, 6] highlights the historical stages of benchmarking development, on the basis of which benchmarking is presented as a process of finding, implementing and integrating innovative developments and better experience in the practical plane of enterprise development in order to achieve their strategic and operational goals in any field.

At the same time, the study of literary sources [2, 7] revealed the theoretical and

methodological aspects and practical experience of effective organization of benchmarking in enterprises of any organizational and legal form of activity, where considerable attention is focused on the principles of organization and the use of its results in the practical management of enterprises.

Also, some scientists in their works justify the reasons that encourage enterprises to take benchmarking at the level of management and marketing.

However, despite the variety of scientific approaches developed by both foreign and domestic researchers, there is unfortunately no research to date on using benchmarking as a methodology to multiply knowledge within the financial development of enterprises, in particular rural green tourism, following this concept will not only enhance the image of eco-tourism businesses but also improve their financial performance, which in turn will increase their market value in the long run.

The purpose of the article is to substantiate the need to use benchmarking by domestic rural green tourism enterprises as an innovative tool to improve their financial performance.

Research methodology. In the process of research were used the methods of analytical generalizations (systematization of modern views on the use of benchmarking by enterprises); induction and deduction (determining the rating of the largest corporations in the world engaged in the development of benchmarking strategies and use it in their practical activity), synthesis and analysis (consideration of characteristic features and tendencies of the development of the rural green tourism enterprises, as well as carrying out the complex assessment of their financial status), personal survey (definition of the level of popularization of benchmarking and problems of its use among the rural green tourism enterprises of Odessa region), abstract-logical (theoretical generalizations and formulation of conclusions).

Research results. In the context of increased integration processes for most domestic rural green tourism enterprises, competition has global importance, which is why it is no coincidence that the achievement of world quality standards for eco-tourism services is a priority for most of them. In such circumstances, benchmarking is one of the best innovative tools for achieving enterprise compliance with the world market for ecotourism services, and the image created on this basis by

domestic rural green tourism enterprises will not give up to the world leaders of ecotourism. However, this innovative marketing technology, based on replicating the experience of leaders of eco-tourism companies, can be used by domestic companies in this field not only to increase their competitiveness, but also to increase their market value by improving the results of their financial activities.

Strengthening market positions, gaining new market segments, developing an image, finding opportunities to provide better ecotourism services, maximizing profits are the top priorities for the economic development of modern domestic tourism enterprises. Of course, achieving such priorities is possible through the development of our own development strategy, but there is another way - to copy the experience of leaders of eco-tourism companies in the world. For this purpose, to use benchmarking, as an innovative tool for research and integration of modern methods of conducting business operations, which contributes to a more rapid improvement of production processes with relatively lower costs and greatly facilitates the process of identifying priority goals of an enterprise's economic development based on identifying weaknesses.

Given that benchmarking is mainly a marketing tool to enhance the competitive advantage of an enterprise, its use in the practice of American, Japanese, Scandinavian and Western European managers and scientists acquires long-term nature. Some of the companies that develop benchmarking strategies include Wall Story (USA), General Motors (USA), British Petroleum (UK), Daimler Chrysler (Germany), Royal Dutch Shell (Great Britain), General Electric (USA), Toyota Motor (Japan) [3, p. 99].

N. Durglishvili notes, «according to Fortune ratings, over 40% of the world's largest corporations use different types of benchmarking. Good examples of using this tool can be seen at the following corporations: Bank of America, American Express, Xerox, TRW, Eastman Kodak, Internal Revenue Service, Alcoa, AT&T, DEC, IBM, Toyota, Nasa, etc. » [13].

Given that in terms of innovative development, the eco-tourism sector of the national economy is significantly inferior to the leading countries in terms of eco-tourism services provided, benchmarking can become a tool that will accelerate the pace of activity of eco-tourism enterprises, in particular rural green tourism.

In the world of ecotourism, rural green tourism is a fairly new area of tourism. Within the framework of the international development of ecotourism, it was at the World Summit in 2002 the Quebec Declaration on Ecotourism was approved, which became one of the main documents in the world for ecotourism activities, which initiated its rapid development [7, p. 121].

Considering that there are two models of ecotourism development in the world, namely Australian and Western European, where according to the Australian provision of tourist services occurs within the limits of wild nature, and the Western European - travel within the specially protected natural territories, then for our country the most recent model of ecotourism development was the last one [8, p. 55].

Considering the use of benchmarking in the activities of ecotourism enterprises, it should be noted that this management method is in reality applicable only to large enterprises in this sphere, as well as partially medium and small, which seek to maximize the results of their activities and are provided with an adequate volume of financial flows [9, p.200].

The research of the global experience of using benchmarking to improve financial performance has shown that for the first time the impact of marketing strategy on the profit was established by the consulting organization «PIMS». The beliefs of this organization were based on the fact that in order to make an effective decision in a competitive environment, one must be aware of the successful experience of enterprises [14, 18].

Benchmarking is characterized by multidimensional use, one of the vectors of which for ecotourism enterprises is to establish the gross cost of providing ecotourism services in any world company [8, p. 53]. As a result, there is an opportunity to make an informed decision on the implementation of effective measures to influence these costs. In other words, benchmarking enables to analyze how more successful companies work and helps to determine the directions of reducing the gross costs of providing ecotourism services, ensuring the symmetrical use of financial flows by comparing the financial development of competitors with their own system of organizing the flow of financial, investment, material and other resources, which, in the end, will have an effect on increasing the profitability of the enterprise, and thus will help maximize the market value of the business.

Application of benchmarking in the direction of researching the peculiarities of financial development of more successful companies implies the implementation of the algorithm in the following stages: determination of features of financial development of own enterprise; research on the specific financial development of more successful enterprises; comparison of own results of financial development with financial results of competitors; integration on this basis, more effective management decisions to address the identified "bottlenecks".

In our opinion, the use of benchmarking as an innovative financial instrument for the development of ecotourism enterprises should be based on the following generally accepted dominant factors (Figure).

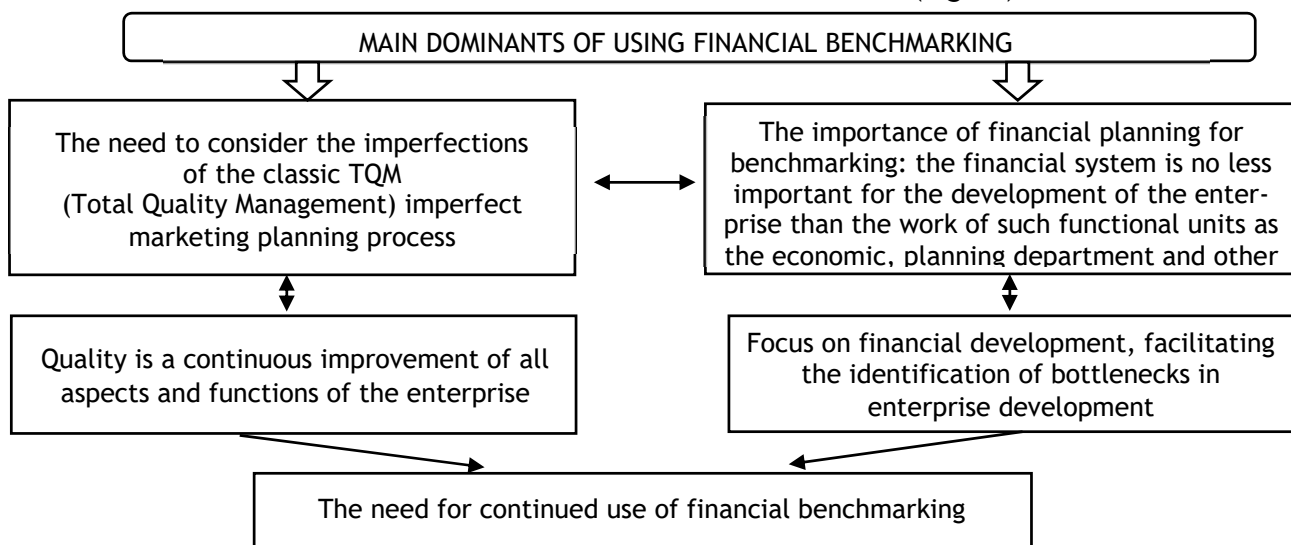


Figure. The main dominants of the use of financial benchmarking by ecotourism enterprises

Source: Systematized by the authors.

More thorough research of the advantages of using benchmarking by domestic enterprises of the ecotourism sphere, especially for testing it as an innovative tool for improving the state of their financial development, it is advisable to distinguish it into the following types:

- internal - comparing the results of financial development of structural units within one enterprise;
- external - comparison of own results of financial development with financial methods of more successful enterprises-competitors;
- financial-strategic - focused on the evaluation of alternative financial decisions based on the research of financial strategies of more successful competitors.

Ecotourism in Ukraine as a whole has not received wide development yet. The main re-

gions of ecotourism development in Ukraine include Odessa, Cherkasy, Poltava, Ternopil, Mykolaiv, Zakarpatya, Zaporizhzhya, Kherson regions and Polesie, as well as rivers: Southern Bug, Dniester, Danube, Sluch, Desna.

The most promising but little developed areas of ecotourism today are Mountain Tikich, Dnipro, and Black Cheremosh. In turn, Kharkiv, Sumy, Lviv, Vinnytsia, Ivano-Frankivsk, Khmelnytsky, Chernivtsi regions [5].

In Ukraine as a whole, ecotourism is positioned as a scientific and cognitive kind of rural green tourism, mainly in rural areas, not far or within the territories of national parks, protected areas and nature parks. Only a few of them have a purely environmental focus (Table 1).

Table 1. Objects of rural green tourism of Ukraine (as of 2018)

The name of the object	Regions
The farmstead «Where the mountains ... »	Ivano-Frankivsk
«Forest Hut»	
«The Natalia»	
The farmstead «Bulbona»	Chernivtsi
«Mountain Tale»	
The farmstead 703	Zakarpatya
«Green Light»	
"Not the limit ..."	
«House by the Lake»	
«Olesya»	
«Slavutich»	Kherson
«The Milky Way»	
«Blooming Embroidery»	
«Fishing State»	Mykolaiv
The guest house «Pelican»	
«Vitavka»	Odessa
Mini-hotel «Cuba -Daleko»	
Camping «Eco-Dacha»	
Manor «Safyany»	
Bessarabian courtyard	
Recreation center «Homestead on Kodyma»	

Source: Compiled by author by source [4].

In this list the Odessa region is no exception, however, the number of companies related to objects rural green tourism, given the region's resource potential, could be much greater. One of the problem of development of ecotourism infrastructure is the extremely high degree of economic development of the territory. However, this is not the main reason for the low development of the ecotourism services market in both Odessa region and Ukraine as a whole.

The fact is that the largest amount of demand for eco-tourism services today is in the countries of North America, Western Europe (including Germany and the United Kingdom),

as well as Australia / New Zealand. Exactly ecotourism companies in these countries inherit the high appraisal of the use of benchmarking as an innovative marketing tool that enables them to retain their leading position and remain financially stable and independent, despite the ongoing impact of the global crisis.

With regard to the use of benchmarking by domestic rural green tourism enterprises, the situation here is quite the opposite. As a result of our survey of owners and managers of enterprises of the Odessa region, which are related to the objects of rural green tourism (Table 1), it was found that 4 companies out of 5 do not

carry out marketing research at all due to lack of funds necessary for realization of marketing measures. The level of awareness of benchmarking as an innovative marketing tool, among them is very low, since marketing research is considered to be large-scale and long-lasting and therefore inextricably linked to significant personnel and financial costs. At the same time, each of the surveyed managers is aware expediency of conducting market research due to the limited information available making appropriate management decisions.

However, today it is not one of the main reasons for the need to implement the world ex-

perience of using benchmarking in the practical activity of domestic rural green tourism enterprises, because the increase of competitive advantages is impossible without ensuring the financial stability and independence of the enterprise.

Based on a comprehensive assessment of the financial condition of rural green tourism enterprises in the Odessa region (Table 2), it is found that although recently there has been a gradual increase in the level of profitability of these enterprises as a whole, however, the amounts of profits remain insufficient for their effective and full-fledged activity, in the context of increasing globalization processes.

Table 2. Comprehensive assessment of the financial status of rural green tourism enterprises in Odessa region

Indicator	Years			Rejection (+, -) 2018	
	2016	2017	2018	2015	2016
<i>Assessment of property status</i>					
The amount of cash at the disposal of farms, thousand UAH.	475632,8	463129,4	606301,3	130668,5	143171,9
Share of fixed assets in assets	0,42	0,34	0,32	-0,10	-0,02
Wear rate of fixed assets	0,44	0,47	0,48	0,04	0,01
<i>Assessment of financial condition</i>					
Total liquidity ratio	1,51	1,63	1,62	0,11	-0,01
Absolute liquidity ratio	0,06	0,06	0,02	-0,04	-0,04
The ratio of own working capital	0,17	0,27	0,28	0,11	0,01
<i>Profitability assessment</i>					
Gross profit, thousand UAH.	11733,5	17807,5	14852,4	3118,9	-2955,1
Net profit, thousand UAH.	7172,8	35738,7	25578,8	18406	-10159,9
Profitability level of production activity,%	8,4	10,7	9,8	1,4	-0,9
<i>Assessment of the dynamic development</i>					
Asset turnover ratio	0,82	0,96	0,80	-0,02	-0,16
The duration of the operating cycle, days	437	376	450	13	74
The duration of the financial cycle, days	148	146	173	24	27
<i>Assessment of efficiency of use of economic potential</i>					
The level of return on total capital,%	1,5	7,7	4,2	2,7	-3,5
The level of return on equity,%	2,7	12,5	7,1	4,3	-5,5

Source: According to the State Statistics Service of Odessa region.

According to the world experience of tourism development, financial stability and independence of leading eco-tourism companies depends not only on favorable economic and political conditions of doing business, protection of the state and other public institutions of financing, but also on taking over the positive experience of functioning competing companies in the international tourism market in the direction of making informed decisions about ways and methods of ensuring symmetrical use of financial flows in order to ensure

their financial stability and independence. Although the marketing activities for most domestic rural green tourism enterprises are associated with the improvement of their business results, their priorities in marketing directions are mostly determined incorrectly. Therefore, implementing their proven and tested experience of using benchmarking more successful companies in different areas of its use, including as an innovative financial instrument, is only a matter of time.

Conclusions. In Ukraine, the overwhelming majority of rural green tourism enterprises still

do not pay much attention to the search and use of innovative tools for conducting their own businesses due to lack of financial resources. However, the constant growth of requirements for the quality of providing ecotourism services, compliance with international standards of the tourism industry require them to constantly improve methods and means of carrying out production activities, which is impossible without significant financial investments. That is why, under the current conditions, the use of benchmarking for domestic rural green tourism enterprises is extremely relevant, since their services are of lower quality and are subject to much higher costs compared to the services of leading companies in European countries. That is why benchmarking is the most innovative tool whose versatility is not only to save money on conducting your own marketing

research, to locate or minimize probable risks, or to avoid many mistakes, but also to ensure the configuration of financial flows in the areas of their formation and use by interpreting experience of financial development of world leaders in their own activities. This will help them to further orient themselves in the dynamic market of tourist services, to determine strategic vectors of formation of new long-term competitive advantages, which is impossible without ensuring financial stability and independence.

Further research in this area should be based on the development of a methodology for using benchmarking in the financial activities of rural green tourism enterprises in Ukraine and determining its contribution to ensuring their financial stability and independence.

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Шабатура Т.С., Ніколюк О.В., Гришова І.Ю. Бенчмаркінг як інноваційний інструмент фінансової діяльності підприємств сільського зеленого туризму

Мета статті - обґрунтувати необхідність використання бенчмаркінгу вітчизняними підприємствами сільського зеленого туризму як інноваційного інструменту поліпшення стану їх фінансової діяльності.

Методика дослідження. Застосовано методи: аналітичних узагальнень (систематизація сучасних поглядів на використання бенчмаркінгу підприємствами); індукції та дедукції (визначення рейтингу найбільших корпорацій світу, що займаються розробкою стратегій бенчмаркінгу та використовують його у своїй практичній діяльності); синтезу та аналізу (розгляд характерних особливостей та тенденцій розвитку підприємств сільського зеленого туризму, а також проведення комплексної оцінки їх фінансового стану); персонального опитування (визначення рівня популяризації бенчмаркінгу та проблем його використання серед підприємств сільського зеленого туризму Одеської області); абстрактно-логічний (теоретичні узагальнення та формулювання висновків).

Результати дослідження. Розглянуто сучасні тенденції та особливості використання бенчмаркінгу в маркетингових дослідженнях світових компаній. Досліджено світовий досвід використання бенчмаркінгу в напрямі поліпшення фінансових результатів діяльності компаній європейських країн. Визначено головні домінанти використання фінансового бенчмаркінгу підприємствами сільського зеленого туризму, на основі чого його поділено на внутрішній, зовнішній та фінансово-стратегічний. Проаналізовано стан розвитку підприємств сільського зеленого туризму України: наведено об'єкти, які віднесено до сільського зеленого туризму України станом на 2018 р. за областями; на основі опитування визначено рівень популяризації бенчмаркінгу та проблеми його використання серед підприємств сільського зеленого туризму Одеської області, а також проведено комплексну оцінку їх фінансового стану.

Елементи наукової новизни. Обґрунтовано необхідність використання бенчмаркінгу вітчизняними підприємствами сільського зеленого туризму не лише в маркетингових дослідженнях з метою посилення їх ринкових позицій та нарощення конкурентних переваг, але і як фінансового інструменту для забезпечення конфігурації фінансових потоків за напрямками їх формування та використання шляхом інтерпретації досвіду фінансового розвитку світових лідерів у власну діяльність.

Практична значущість. Результати можуть бути використанні в процесі подальшого наукового опрацювання важливої наукової проблеми - використання бенчмаркінгу у фінансовій діяльності підприємств сільського зеленого туризму України та визначення його внеску в забезпечення їх фінансової стабільності та незалежності. Табл.: 2. Рис.: 1. Бібліогр.: 19.

Ключові слова: бенчмаркінг; маркетингові дослідження; фінансова стабільність; інноваційний інструмент; підприємства сільського зеленого туризму; якість екотуристичних послуг.

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Шабатура Т.С., Николіук Е.В., Гришова І.Ю. Бенчмаркінг як інноваційний інструмент фінансової діяльності підприємств сільського зеленого туризму

Цель статьи - обосновать необходимость использования бенчмаркинга отечественными предприятиями сельского зеленого туризма как инновационного инструмента улучшения состояния их финансовой деятельности.

Методика исследования. Используются методы: аналитических обобщений (систематизация современных взглядов на использование бенчмаркинга предприятиями); индукции и дедукции (определение рейтинга крупнейших корпораций мира, занимающихся разработкой стратегий бенчмаркинга и использующих его в своей практической деятельности); синтеза и анализа (рассмотрение характерных особенностей и тенденций развития предприятий сельского зеленого туризма, а также проведение комплексной оценки их финансового состояния); персонального опроса (определение уровня популяризации бенчмаркинга и проблем его использования среди предприятий сельского зеленого туризма Одесской области); абстрактно-логический (теоретические обобщения и формулирование выводов).

Результаты исследования. Рассмотрены современные тенденции и особенности использования бенчмаркинга в маркетинговых исследованиях мировых компаний. Исследован мировой опыт использования бенчмаркинга в направлении улучшения финансовых результатов деятельности компаний европейских стран. Определены главные доминанты использования финансового бенчмаркинга предприятиями сельского зеленого туризма, на основе чего он разделен на внутренний, внешний и финансово-стратегический. Проанализировано состояние развития предприятий сельского зеленого туризма Украины: приведены объекты, которые отнесены к сельскому зеленому туризму Украины по состоянию на 2018 г. по областям; на основе опроса определен уровень популяризации бенчмаркинга и проблемы его использования среди предприятий сельского зеленого туризма Одесской области, а также проведена комплексная оценка их финансового состояния.

Элементы научной новизны. Обоснована необходимость использования бенчмаркинга отечественными предприятиями сельского зеленого туризма не только в маркетинговых исследованиях с целью усиления их рыночных позиций и наращивания конкурентных преимуществ, но и в качестве финансового инструмента для обеспечения конфигурации финансовых потоков по направлениям их формирования и использования путем интерпретации опыта финансового развития мировых лидеров в свою деятельность.

Практическая значимость. Результаты могут быть использованы в процессе дальнейшего изучения важной научной проблемы - использования бенчмаркинга в финансовой деятельности предприятий сельского зеленого туризма Украины и определения его вклада в обеспечение их финансовой стабильности и независимости. Табл.: 2. Илл.: 1. Библиогр.: 19.

Ключевые слова: бенчмаркинг; маркетинговые исследования; финансовая стабильность; инновационный инструмент; предприятия сельского зеленого туризма; качество экотуристических услуг.

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