The optimization of the economic mechanism for entrepreneurship development in the tourism sector of Ukraine is based on profound economic reforms, integration of the national economy into the global market, selection of adapted models of economic management, and the utilization of innovative mechanisms and methods for managing the development of tourism entities in a changing and unpredictable market environment. This will contribute to accelerating the pace of economic growth in the industry. At the present stage of reforming the entire economic system at the macro and micro levels, it becomes extremely important in the tourism sector to change the management system, adapt the functions and tasks of management through the adoption of efficient and effective decisions by individual entities. To successfully accomplish these tasks, thorough research is required on theoretical, methodological, and practical aspects of applying strategic instruments to ensure the effective development of tourism entities. The object of the study is the marketing, socio-economic, and financial-economic activities of tourism business entities as a distinct and specific type of entrepreneurial activity that leads to the creation of tourism products. The subject of the research is the system of strategic management tools for the activities of entities in the tourism industry. The practical application of this approach should be characterized by its appropriateness at the national, regional, and microeconomic levels of the economy.

Key words: strategic management, strategic tools, theoretical and methodological aspects of effective management, tourism, tourism business entity, regional development.
розвиток міжнародної співпраці можуть сприяти залученню нових технологій, капіталу та експертизи, що сприятиме підвищенню ефективності та результативності діяльності туристичних суб’єктів. Крім того, використання інноваційних механізмів та методів управління розвитком туристичних суб’єктів дозволить адаптуватись до змінювачогося і непередбачуваного ринкового середовища. Це може включаючи впровадження сучасних технологій у галузі туризму, створення інноваційних продуктів та послуг, а також покращення управлінських процесів. Важливою складовою оптимізації економічного механізму розвитку підприємництва в сфері туризму є також забезпечення сталого розвитку. Це означає збалансоване поєднання економічних, соціальних та екологічних аспектів. Підприємства повинні врахувати вплив своєї діяльності на навколишнє середовище, культурну спадщину та місцеве населення, працювати на користь сталого розвитку регіонів та країни в цілому. Успішна оптимізація економічного механізму розвитку підприємництва в сфері туризму в Україні залежить від впровадження комплексу заходів, спрямованих на покращення бізнес-середовища, використання сучасних управлінських інструментів, застосування інноваційних методів та забезпечення сталого розвитку. Це допоможе зробити український туризм більш конкурентоспроможним на світовому ринку та сприятиме підвищенню його внутрішнього потенціалу. Об'єктом дослідження є маркетингова, соціально-економічна та фінансово-господарська діяльність суб’єктів туристичного бізнесу як конкретного особистого виду підприємницької діяльності. Об’єктом дослідження є маркетингова діяльність, включаючи такі аспекти, як планування, координація, організація, інформаційна та технологічна діяльність. Підприємство повинне врахувати вплив своєї діяльності на навколишнє середовище, культурну спадщину та місцеве населення, працювати на користь сталого розвитку регіонів.

Ключові слова: стратегічне управління, стратегічні інструменти, теоретичні та методологічні аспекти ефективного управління, менеджмент, туризм, суб’єкт туристичного бізнесу, туризм, розвиток регіонів.

**Formulation of the problem.** The improvement of the economic mechanism for entrepreneurship development in the tourism sector of Ukraine is based on deepening economic reforms, integration of the national economy into the global market, selection of adapted models of economic management, and the application of innovative mechanisms and methods for managing the development of tourism entities in a changing and unpredictable market environment. This will ensure the acceleration of economic growth in the industry.

At the current stage of reforming the entire economic system at the macro and micro levels, there is an objective need for a change in the entire management system, adaptation of the functions and tasks of management based on the adoption of efficient and effective decisions by individual entities in the tourism sector. To successfully accomplish these tasks, thorough research is required on the theoretical, methodological, and practical aspects of using strategic instruments to ensure the effective development of entities in the tourism sector.

**Analysis of recent research and publications.** Analysis of scientific publications on the research topic indicates that methodological issues related to the essence and importance of management systems in the tourism sector have attracted the attention of a significant number of researchers, whose works reflect a high degree of dynamism in the investigated areas of practical and scientific activities.

From our perspective, the development of a unified methodology for assessing the strategic toolkit of the tourism sector and the activities of tourism enterprises and entrepreneurs is promising for further research. This would enable the use of defined (standard) indicators and evaluation criteria in conducting various studies in the field of tourism, including the application of modern information technologies.

**Formulation of the purpose of the article.** To analyze the theoretical and methodological aspects of using strategic tools to ensure effective development of entities in the tourism industry.

**Presentation of the main research material.** In the current conditions of tourism development in Ukraine, the following methodological aspects should be taken into account:
The evolution of the strategic management concept and its systemic tools, which allows identifying the patterns of each stage of the management system's development for tourism entities and predicting their changes.

New conditions, factors, and peculiarities of improving the theory and practice of strategic management for business entities, which helps understand the specifics of the current stage of its development in the domestic economy and develop recommendations for the systematic use of traditional and innovative tools.

Due to the constant changes in the external environment's impact on the tourism industry, there is a need to determine strategic management tools for effective control of tourism business entities to implement regional and national tourism development programs. The high level of competition in the tourism service market requires entrepreneurial structures not only to seek high economic benefits in the current period but also to maximize the use of strategic management tools, achieve sustainable development indicators, and mitigate the risks of negative market trends.

Economic analysis of the market environment is the basis for correctly defining the strategic mission and objectives in the market, as well as the foundation for the effective functioning of tourism entities and the achievement of set goals.

The methodological aspects of managing entities operating in the tourism industry involve clear and scientifically justified characteristics of the object, subject, and methodological toolkit for evaluating the effectiveness of managerial decisions.

The main task of strategic management is to ensure maximum stability and effectiveness in the operations of tourism enterprises, as well as systematic development and achievement of strategic goals. In the process of managing activities, other partial tasks (functions) of tourism business entities are also addressed (Figure 1).

**Figure 1. Functions of tourism business entities**

- Impact on consumer choice, demand for tourism product, market conditions, competitors.
- Creating a tourism product that maximally corresponds to the resource capabilities and potential of stakeholders.
- Providing reliable, timely, and accurate information about the market for tourism services, their consumers, and competitors.

The object of the study is the marketing, socio-economic, and financial-economic activities of tourism business entities as a separate and distinctive type of entrepreneurial activity, which results in the creation of a tourism product.

The characteristics of tourism business entities' activities are determined by:

- The specific components of the tourism product, which are services that satisfy a complex set of personal consumer demands related to exploration, leisure, wellness, and personal development.
- The synergistic effect of interaction and coordination with entities from other sectors of the economy, such as recreation, the historical-cultural sector, and the hotel-restaurant business.
The subject of the study is the system of strategic management tools for the activities of tourism industry entities. The practical application of this approach should be characterized by its suitability for use at the national, regional, and microeconomic levels of the economy.

The algorithm for assessing the feasibility of using strategic management tools and making appropriate and effective management decisions for the development of entities in the tourism industry involves the following sequence of actions:

- Identifying the necessary information sources and the scope of information required for developing strategic plans.
- Substantiating a system of indicators that characterize the effectiveness of applying strategic management tools at the level of individual business entities in the tourism sector.
- Accumulating, systematizing, and analyzing data and the results of the conducted research.
- Making strategic management decisions and implementing effective strategic management tools in practice.

In the system of strategic management, it is important to consider the components of effective development in the tourism industry, which include the comprehensive utilization of tourism resources, tourism zoning, setting priorities for different types of tourism and territories, optimal tourism development within specific areas while determining the maximum allowable load on tourist attractions, and evaluating the impact of tourism activities on the environment.

In the strategic management system of tourism entities, the following characteristics of business processes and activities should be taken into account:

- The industry-specific characteristics of the tourism sector result in the presence of a large number of tour operators and travel agents that classify themselves as small businesses.
- The specialized tourist formations are small in size, with only a few major tourist agencies operating in Ukraine. Others rely on their offerings or develop their own locally significant tourist routes.
- The level of concentration and cooperation among entities operating in the tourism sector is low due to the initial stages of formation and development.
- Tourist agencies mainly specialize in selling foreign tours from major tour operators, while the domestic tourism system is still emerging, making it an additional area for investment.
- The potential for tourism development and the achievement of strategic goals depend on the growth of income and living standards, the establishment of an internal tourism system, diversification of its types and directions, government policies in the industry, and support systems.
- The management levels in the tourism industry, including the state, regional, and business entity levels, have specific features in the formation and implementation of strategic development plans.
- The qualification level of management and personnel in the tourism industry is relatively low. It is necessary to establish an education system at the level of worker – junior bachelor – bachelor – master in the field of tourism.

In strategic management, the activities of tourism enterprises and organizations should be directed not only towards prediction and forecasting but also towards actively preparing for future event developments and creating situations that are closely aligned with the set goals and objectives during the implementation of the strategy. Therefore, strategic tools for effective entrepreneurship development in the tourism industry are an essential component of the practical realization of strategic tasks.

The formation of a methodological management framework in the tourism industry is significantly influenced by a system of indicators that comprehensively characterizes and provides an economic evaluation of the efficiency of managerial decision-making at all stages of creating, shaping, and implementing the tourism product. A comprehensive approach, based on considering the internal potential of the economic entity and the external
environment in which the tourism industry develops within the country and globally, enables the methodological and scientifically substantiated determination of management criteria and their methodological support. The system of indicators should reflect the real processes of the industry as a whole and individual entities, their dynamic changes, the results of activities, the feasibility of initiating and conducting tourism business, and the creation of an integrated tourist-recreational territorial system.

The indicators of socio-economic efficiency in the tourism sector proposed by Mironov Yu.B., Mironova M.I. include: the share of the tourism industry in the country's GDP, %; the number of tourists per 1000 inhabitants, individuals; the number of tourists per unit capacity of all accommodation facilities, including special ones, individuals/place; investments in fixed capital for the development of collective accommodation facilities, million UAH; the utilization coefficient of the room stock; the number of seats in public catering facilities per 1000 inhabitants, seats; turnover of public catering per capita, UAH/person [1]. Based on the analysis of scientific research on the topic and the practical experience of tourism industry professionals, the following sequence of actions is considered a logical framework for evaluating the effectiveness of the adopted management system (Figure 2).

- Selection of methods for measurement and quantitative evaluation of the subject's performance in the tourism industry;
- Selection and justification of the indicator system;
- Quantitative evaluation of criteria (based on coefficients);
- Calculation of indicators (key and/or integral);
- Analysis and evaluation of evaluation results;
- Preparation of proposals based on the obtained assessments;
- Decision-making process.

*Figure 2. Logical scheme of the method for evaluating the effectiveness of the management system in tourism businesses*

Using this approach, it is possible not only to assess the performance of a tourism enterprise and its structural units but also to determine priority areas of activity, development strategies, develop forecasts and action plans for the future, and establish the results of utilizing production factors (including information). To ensure a quality assessment and forecasting of the economic efficiency of a tourism business, methods such as expert evaluation (Delphi method), SWOT analysis, BCG matrix, and others can be used.

In the current complex conditions of conducting entrepreneurial activities, strategic thinking and the development of strategic development plans based on detailed analysis of past accounts and mistakes, dynamics of development indicators, and existing potential, as well as the efficiency of resource utilization, are of particular importance for every entity. It is impossible to make effective management decisions and achieve the goals of a tourism business without evaluating the actions of business management and tourism enterprises as a whole.

Strategic management enables more effective operations, market demand forecasting for tourism services, and the achievement of high results. Strategic management entails a specific analysis, organization planning, motivation, implementation, and control as functions of strategic management, rather than general management.
In her dissertation research, Zhuk I.Z. considers the following as priority strategic measures for the development of a comprehensive tourism product and the enhancement of tourism and recreational potential: financial and economic measures for implementing effective financial and economic mechanisms to support tourism, rational use of financial resources in tourism activities, creation of funds and tourism development budgets, and investment measures for creating favorable conditions for investment activities in the tourism sector, development of comprehensive investment programs involving the participation of the government and private investors [2].

Government organizations should develop a strategic framework for tourism industry planning, ensure the study of recreational capacity of territories, initiate the development of certification systems and indicators of sustainable development in order to monitor the consequences of tourism activities from social, environmental, and economic perspectives. This includes:

- Recognizing the role and significance of tourism for the socio-economic development of the country.
- Limitations of developed tourist resources and the holistic system for their rational utilization, uncertainty regarding strategic directions for their exploration and development.
- Inefficient and illegal use of unique natural and historical-cultural resources.
- Imperfect and underdeveloped state investment policy in the tourism sector.
- Lack of adequate state support for priority directions in the development of the tourism industry.
- Absence of proper forecasting and planning [3].

The strategic tools for micro-level development of the tourism business, as identified by Nemytsov V.D., include:

- System of development plans, projects, and programs: long-term plans, projects, programs; tactical plans, operational plans, organizational plans.
- Subsystems that ensure program implementation, plan execution, and the formation of a strategic management system: organizational, financial, socio-psychological, informational.
- Strategic control of the strategic management system's activities.
- Dynamic changes and practical actions during the implementation of strategic regulatory plans, control, and analysis [4].

The imperfections of the methodological approaches to the formation and implementation of management mechanisms can be found in practically every type of mechanism identified by the characteristics of management functions (analysis, planning, particularly forecasting, accounting, control, regulation, and motivation) and management tools (pricing, taxation, advertising budgeting, communications, etc.).

Management tools based on functions include analysis, planning, particularly forecasting, accounting, control, regulation, and motivation.

Sustainable tourism development is based on principles specific to this process, formulated by UNWTO (United Nations World Tourism Organization) and the World Travel and Tourism Council, which focus on ecological, economic, and cultural sustainability, as well as the sustainability of local communities with all the diversity of their activities. Among them, Zayachkovska highlights the following: coordinated planning and management of tourism development with other types of economic activities and directions of national and regional development; promotion of the development of small and medium-sized enterprises as the basis for job creation in the tourism sector; support for the implementation of environmentally friendly technologies in the tourism industry; marketing of tourism to increase the efficiency of the local economy and reduce environmental pressure through a more balanced distribution of tourists over time and space. Governments should develop a strategic basis for tourism industry development planning, taking into account sustainability principles, ensure the study of the recreational capacity of the territory, initiate the development of certification systems and indicators of sustainable development to monitor the consequences of tourism activities from social, environmental, and economic perspectives [5].
Studying the essence, goals, and objectives of marketing management in tourism enterprises, Kylin O.V. considers the development of strategies for each element of the marketing mix as one of the interconnected subsystems, which also includes demand generation and stimulation, support and enhancement of the enterprise's competitiveness, and combines them into a marketing management system [6].

Business decisions of an entrepreneurial entity are based on information obtained through market research. Marketing research allows assessing market conditions, competitive positions, and determining the main directions for its effective development. It is necessary to take into account the influence of external factors and the potential of the enterprise.

The growing importance of tourism and new vectors of its development in the modern stage require scientific and practical justification, as well as the development of effective tools for implementing strategic decisions in the field. In times of crisis, the tourism industry can not only overcome difficulties but also act as a locomotive leading other sectors toward sustainable development.

**Conclusions.** Analyzing the above statements, we can identify the main strategic goals for the development of the tourism industry:

– Creating a competitive national tourism product based on systematic marketing activities aimed at clear positioning of various types of tourism products adapted to the demands and expectations of consumers.

– Ensuring effective and comprehensive (economic, social, ecological, and innovative) utilization of the existing tourism and resort-recreational potential by addressing the issue of recreational land use and environmental conservation, as well as improving the territorial structure of the tourism and resort sectors for the development of tourist destinations and territorial branding.

– Systematically improving the quality of infrastructure in resorts and recreational areas through the implementation of a comprehensive program for phased improvement of the material-technical base, utilizing cluster models, public-private partnerships, and social demand.

– Enhancing the information infrastructure of recreational and tourism services by establishing tourist information centers and promoting tourism products during fairs, festivals, and exhibitions.

– Ensuring price-quality compliance of tourism products by creating conditions for optimizing the organizational and economic structure of small and medium-sized businesses in the tourism industry and developing national service standards in accordance with international standards.

– Establishing a system for the quality training, retraining, and upgrading of qualifications for tourism escorts, service professionals, and other tourism and resort industry occupations.

**References:**


