

Теоретико-методологічні підходи до оцінювання ефективності бізнес-процесів туристичного підприємства

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Анотація. Актуальність дослідження обумовлена необхідністю адекватного оцінювання ефективності діяльності підприємств індустрії туризму та протікання окремих бізнес-процесів на цих підприємствах за умов постійно зростаючого впливу туристичної індустрії на економічну та соціальну сфери суспільства. Метою дослідження є побудова концептуальної моделі оцінювання ефективності бізнес-процесів туристичних підприємств. Методологічну основу дослідження склали методи абстрагування, аналогій, аналізу й синтезу; нормативні й позитивні підходи до вивчення економічних процесів; процесний і системний підходи; метод моделювання. У статті розглядаються теоретико-методологічні підходи до оцінювання ефективності бізнес-процесів туристичного підприємства за сучасних умов розвитку ринку туристичних послуг. Визначено основні поняття бізнес-процесів, сформульовано мету та критерії оцінювання їх ефективності. Охарактеризовано головні чинники, які впливають на ефективність бізнес-процесів підприємств сфери туризму. Запропоновано основні групи показників для оцінювання ефективності бізнес-процесів туристичного підприємства. Така система показників допомагає комплексно моніторити ситуацію на туристичному підприємстві, оскільки враховує всі ключові сфери діяльності підприємства та виявляє пріоритетні бізнес-процеси, які вимагають змін. Специфіка оцінювання рівня ефективності бізнес-процесів підприємств сфери туризму залежить від цілої низки чинників, які не є постійними, у зв'язку з чим зазвичай вивчають основні тенденції розвитку туристичного підприємства та взаємозв'язку його економічних показників. Вивчено підходи до процедури оцінювання ефективності бізнес-процесів, а також до формування системи показників для оцінювання зазначеної ефективності на туристичному підприємстві. Визначено основні принципи формування системи оцінювання ефективності бізнес-процесів для туристичних підприємств. Описано низку технологій оцінювання ефективності бізнес-процесів. Представлено модель оцінювання ефективності бізнес-процесів у туризмі. Відзначається, що головну і визначальну роль в оцінюванні діяльності туристичного підприємства відіграють цільові показники ефективності. На основі виявлених особливостей туристичної діяльності розглядаються проблеми, які можуть виникати у процесі оцінювання ефективності бізнес-процесів та пропонуються дієві способи їх усунення. Обґрунтовано перспективи подальших наукових досліджень у даному напрямі, які полягають у поглибленому вивченні питань підвищення ефективності діяльності туристичних компаній за рахунок впровадження в їх діяльність інноваційних технологій (нейромаркетингу, віртуальної та доповненої реальності, а також «зелених» технологій)

Ключові слова: бізнес-процес, ефективність, оцінювання ефективності, туризм, туристичне підприємство

Theoretical and Methodological Approaches to Evaluating the Efficiency of Business Processes in Travel Enterprises

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(Received: 21.09.2020, Revised: 20.10.2020, Accepted: 22.11.2020)

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Abstract. The relevance of this paper is conditioned upon the necessity of an adequate evaluation of the efficiency of travel industry enterprises and the course of individual business processes at these enterprises in the context of the ever-growing influence of the tourism industry on the economic and social spheres of society. The purpose of this study is to build a conceptual model for evaluating the efficiency of business processes of travel enterprises. The methodological framework of this study comprises methods of abstraction, analogies, analysis, and synthesis; normative and positive approaches to the study of economic processes; process and system approaches; modelling method. The study considers theoretical and methodological approaches to evaluating the efficiency of business processes of a travel enterprise in modern conditions of development of the travel services market. The main concepts of business processes are defined, the purpose and criteria for evaluating their efficiency are formulated. The main factors affecting the efficiency of business processes of tourism enterprises are described. The authors propose the main groups of indicators for evaluating the efficiency of business processes of a travel enterprise. Such a system of indicators helps to comprehensively monitor the situation at a travel enterprise, since it considers all key areas of activity of the enterprise and identifies priority business processes that require changes. The specifics of evaluating the efficiency of business processes of travel enterprises depend on certain factors that are not constant, and therefore the studies usually cover the main trends in the development of a travel enterprise and the interrelation of its economic indicators. The study investigates the approaches to the procedure for evaluating the efficiency of business processes, as well as to the development of a system of indicators for evaluating the specified efficiency at a travel enterprise. The authors have identified the fundamental basic principles of developing a system for evaluating the efficiency of business processes for travel enterprises. Several technologies for evaluating the efficiency of business processes are described. The paper presents an original model for evaluating the efficiency of business processes in the travel industry. It is noted that the main and determining role in evaluating the activities of a travel enterprise is played by key performance indicators. Based on the identified features of travel activities, problems that may arise upon evaluating the efficiency of business processes are considered and effective ways to eliminate them are proposed. The study substantiates the prospects for further research in this area, which lie in an in-depth study of improving the efficiency of travel companies by introducing innovative technologies (neuromarketing, virtual and augmented reality, as well as "green" technologies)

Keywords: business process, efficiency, efficiency assessment, travel, travel enterprise

Suggested Citation:

Myronov, Yu.B., & Myronova, M.I. (2020). Theoretical and methodological approaches to evaluating the efficiency of business processes in travel enterprises. *Scientific Bulletin of Mukachevo State University. Series "Economics"*, 7(2), 22-30.

Introduction

Tourism in Ukraine is considered as one of the priority sectors of the national economy and a substantial factor in regional development. In many regions of Ukraine, the effective functioning of the travel sector is associated with the solution of the critical socio-economic tasks, namely: increasing employment and improving the quality of life of the population, increasing the investment attractiveness of the region, diversifying the regional economy, improving the environmental situation, optimising the process of nature management, etc. [1]. In the light of the current economic situation, the issue of travel industry development as an element of the territorial economic system to effectively fulfil the travel potential of the territory is becoming increasingly relevant [2].

The impact of the travel industry on the economy is described by a multiplicative effect. In the context of the ever-growing influence of the travel industry on the economic and social spheres of society, there is a need for an adequate evaluation of the efficiency of the travel industry, as well as individual travel businesses. An objective assessment of the dynamics of achieving high indicators of economic efficiency of travel enterprises and individual processes within their borders is beginning to become particularly important. Analysis of processes and the impact of their efficiency on the enterprise performance in general serves as the basis for designing an enterprise development strategy. Increased competition in the travel services market, advanced growth rates and increased requirements for the organisation of the management process encourage managers to reconsider methods for evaluating the performance efficiency [3; 4].

The functioning and development of the travel business is based on its internal resources and reserves, and therefore it is necessary to focus special attention on evaluating, in-depth analysis, and monitoring the efficiency of business processes. The architecture of the business process model of a travel enterprise requires its constant updating in dynamically changing market conditions, and therefore it is necessary to design an optimal system of indicators for evaluating the efficiency of business processes. Such a system is designed to help the tourism company identify "critical points" in a timely manner and apply "reengineering" of inefficient business processes.

Methodology

It is advisable to formalise the results of monitoring business processes implemented by structural divisions of a travel enterprise in the form of a system of indicators. Consequently, the methodological framework

of this study comprises methods of abstraction, analogies, analysis and synthesis (used to detail the term "business process"); normative and positive approaches to the study of economic processes (to identify the factors impacting the efficiency of business processes of a travel enterprise); process and system approaches (to identify individual business processes and systematise performance indicators of business processes of a travel enterprise); modelling method (to design a model of performance indicators of a travel enterprise). Therewith, one of the main tools for developing an effective management system at the enterprise is the process approach, the essence of which is to distinguish individual processes in the practice of management and production activities with their subsequent management. To define such processes, it is customary to use the economic term "business process".

The theoretical and methodological framework of the study of issues related to evaluating the efficiency of business processes included the papers of both foreign and Ukrainian authors, such as: I. Bilalov, D. Suleimanova [1], D. Valko [2], L. Kozero [3], Y. Taraskin [4], K. Chuprov [5]. The following researchers were engaged in evaluating the efficiency of business processes of tourism enterprises: P. Vukadinović et al. [6], Ph. Alford [7], K. Yesipova [8], S. Melnychenko [9]. However, the analysis of Ukrainian and foreign literature has demonstrated that modern economic science still does not pay due attention to solving the problems of evaluating the efficiency of business processes of travel enterprises. Furthermore, upon evaluating the efficiency of business processes, difficulties may arise due to a lack of knowledge or resources, as well as the lack of opportunities to create a universal methodology for evaluating the efficiency of business processes. To solve them, it is mainly necessary to attract specialists or additional resources, but this entails an increase in financial costs, which also constitutes a problem for the organisation. Due to the fact that the methodology for evaluating the efficiency of business processes for travel enterprises is understudied, the justification of the theoretical and methodological foundations of comprehensive assessment and determination of ways to improve the efficiency of travel business organisations in conditions of economic turbulence is an extremely urgent problem for economic science, as well as for economic practice. All this leads to an objective need for scientific development of new approaches to solving the problems of evaluating the efficiency of business processes of travel enterprises, which provide for the following aspects:

- coverage of the essence of the efficiency of business processes of travel enterprises;

- classification of criteria for evaluating the efficiency of business processes of travel enterprises;
- determination of ways to measure the efficiency of business processes of travel enterprises.

Results and Discussion

Development of a system for monitoring the efficiency of business processes at a travel enterprise

In the context of the ever-growing influence of the travel industry on the economic and social spheres of society, there is a need for an adequate evaluation of the efficiency of the travel industry, travel enterprises, as well as individual business processes that occur at these enterprises [10]. A business process is a set of actions that turn input resources into output products or services that have a certain value to consumers.

The efficiency of business processes is evaluated to identify unprofitable business processes, as well as the problem areas, ways to improve business processes, increase profits and reduce costs, increase the efficiency of a travel enterprise, support decision-making upon investing, and restructure the organisation [11].

An effective model of management of a travel enterprise should consider the specifics of economic activity in this area, the features of the travel offer and an unconventional set of business processes compared to industrial enterprises [8]. The development of a system of indicators for monitoring business processes implemented by the main divisions of a travel enterprise should be based on identifying, firstly, the types of activities of the enterprise, secondly, the services (travel products) sold by the enterprise, and thirdly, the resources used for this purpose. When designing a system of evaluation indicators, the “exit” of one business process should be considered as the “entry” to the next business process. However, in present-day conditions, the activity of a travel enterprise is very diverse, so it is impossible to project one situation onto another, which creates additional difficulties in forming indicators for monitoring business processes implemented by structural divisions.

It is advisable to develop a system of indicators that allow obtaining a quantitative assessment of business processes in the process of monitoring them as a two-level system. The first level of indicators is intended for the top management of a travel enterprise, the second – for the heads of its structural divisions. The number of indicators at both levels should be small, but sufficient to objectively evaluate the situation at the enterprise. Indicators at both the first and second levels should be linked to the existing system of material incentives at the travel enterprise, including the

bonus system. The implementation of any business process is aimed at achieving the strategic purpose of the travel enterprise – maximising the market value of the business. In a market economy, this purpose can be achieved through the introduction of innovative technologies for serving tourists and providing innovative services that best meet the consumer's requirements. That is why, it is advisable to associate monitoring of business processes with the calculation and evaluation of indicators in dynamics that are somehow related to the parameters of travel services rendered.

The monitoring system assumes that for each business process, a purpose and goals are set that should be achieved at the end of the business process, as well as planned resource costs and planned results. Therefore, the implementation of the business process should ensure both its efficiency and its effectiveness. Efficiency means that the correlation between results and costs is not lower than planned, and effectiveness implies that the business process ensures the best match between the goals set and the results obtained.

When forming a business process monitoring system at a travel enterprise, it is necessary to inform managers at all levels of recommendations on the use of monitoring results. Managers need to know what indicators and to what extent they are responsible for. Having such information, the heads of structural divisions can develop a system of measures, implementing which, one can adjust a particular indicator. This enables an efficient influence on the implementation of business processes in the structural division. Then the developed system of indicators will encourage employees of the travel enterprise to obtain high final results. This implies that achieving the planned indicators within a particular business process helps increase revenue and profit, reduce unproductive costs, and increase the net cash flow of the enterprise.

Assessment of the level of efficiency of business processes of tourism business organisations, which depends on numerous variable factors, is not constant, and therefore, when solving this problem, the studies usually investigate the main trends in the development of the organisation and the interrelation of its economic indicators. The problem of evaluating the efficiency of business processes of travel business organisations cannot be considered separately from social, economic, and organisational factors. The authors of this study believe that the efficiency of business processes of a travel enterprise depends on the following factors:

- quality of goal setting, that is, compliance of the planned goals with the requirements of the external environment, the capabilities of the enterprise, and the

interests of customers in the travel services market;

- strength and focus of motivations that encourage employees to achieve their goals;
- adequacy of the selected strategies to the set goals;
- the volume and quality of financial resources involved in the development of travel services (travel products).

The first three factors describe the strategic aspect of the effectiveness of organising a travel business, and the last one – the tactical one.

System of indicators for evaluating the efficiency of business processes of a travel enterprise

The system of performance indicators should help present the company's activities in the form of a system of interrelated business processes, aimed at maximising the satisfaction of the requirements of all stakeholders. It contains a set of indicators that allow evaluating the organisation's activities in totality, as well as considering the degree of satisfaction of all end groups of consumers of business processes interested in the efficient operation of the organisation. Thus, a well-selected set of indicators allows describing the functioning of any complex system.

An indicator is a qualitatively defined variable with constitutes a set of possible quantitative values correlates, and relating to which an algorithm for calculating these values based on initial data is formulated. The indicator is also a quantitative feature of a certain property of the displayed object. Such a characteristic contains a single quantitative value and a set of qualitative

features necessary for its unambiguous identification. Quantitative indicators are quantities that can be measured directly. The qualitative characteristics of the process are less noticeable, and their measurement in most cases is performed indirectly using numerous substitute indicators. A subjective assessment characterises qualitative indicators. In the practices of organisations, quantitative indicators are most frequently used because qualitative indicators are considered insufficiently accurate and, accordingly, less important. However, W. Deming argued that managing an organisation solely based on factual figures, without paying close attention to qualitative indicators that are absent or cannot be measured, means catching the "deadly management disease" [12].

There are many classifications of business process metrics. Below are some of them that somehow relate to the travel business.

Thus, K. Chuprov identified 4 groups of indicators on which the system for evaluating the efficiency of business process management is based:

- performance indicators for certain processes;
- quality indicators of manufactured products;
- indicators of customer satisfaction with the company's performance;
- current and effective financial performance indicators of the enterprise [5].

The following classification uses units of measurement as a classification feature. In this case, all business process indicators can be represented as the following groups (Fig. 1):

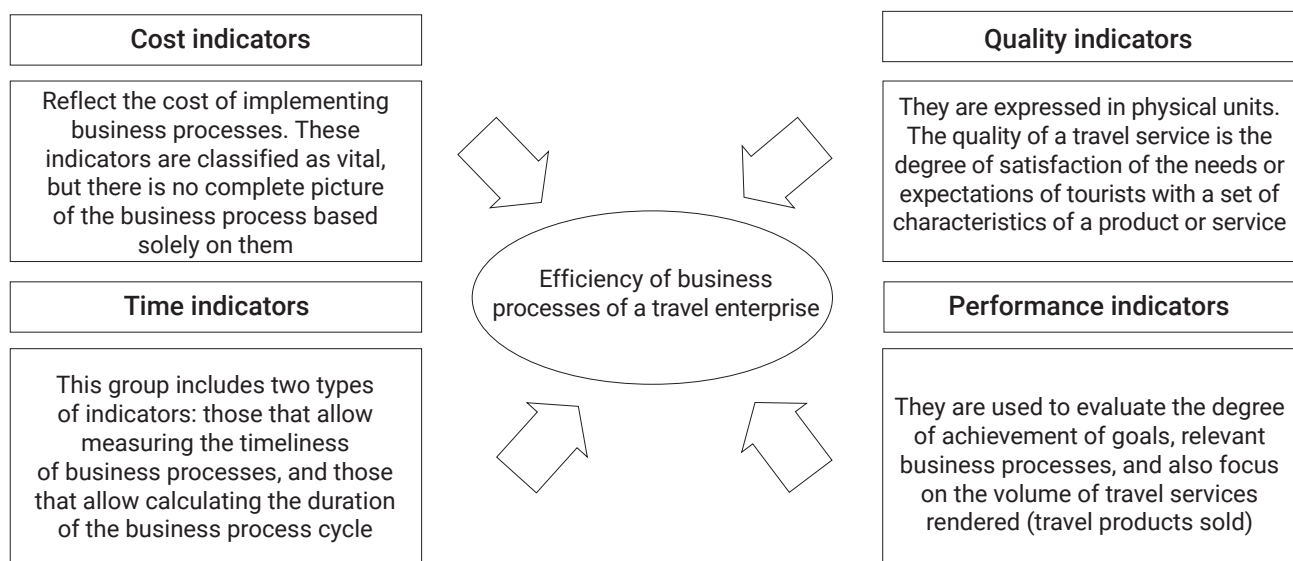


Figure 1. Performance indicators of business processes of a travel enterprise

Source: compiled by the authors based on [4]

A business process, like any other process, has certain characteristics that can be used to manage its progress. The technology of evaluating the efficiency of business processes according to [1] constitutes a set of the following stages:

1) defining goals for evaluating the effectiveness of business processes;

2) selection of methods for evaluating performance and developing a system of indicators. For an objective understanding of the passage of all stages of the business process, it is necessary to establish a system of criteria and indicators based on which it will be possible to judge the state of the business process;

3) collecting data for performance evaluation;

4) calculation of business process performance indicators;

5) analysis of the obtained data and preparation for use.

According to L. Kozerod [3], the aggregate indicator of the effectiveness of business processes should factor in the efficiency of the process in terms of cost, in terms of time, and in terms of quality. In this regard, the technology for evaluating the effectiveness of business processes in a travel enterprise can be represented using a model of nine related stages (Fig. 2):



Figure 2. Stages of evaluating the effectiveness of business processes at a travel enterprise

Source: compiled by the authors based on [3]

Such a system of indicators helps to comprehensively evaluate the situation at a travel enterprise, since it considers all key areas of activity of the enterprise and identifies priority business processes that require changes.

Another system for evaluating the effectiveness of business processes is proposed in the studies

of D. Antipov [13]. The researcher presented a model of performance indicators of an organisation (in the context of a process-based approach to management), which combines a set of various indicators of enterprise processes. In full, this model constitutes a universal tool for evaluating the performance of an enterprise by type of business processes for further strategic planning

based on the data obtained. Based on this, a model for evaluating the efficiency of business processes in travel

industry is proposed to be presented using a diagram (Fig. 3):

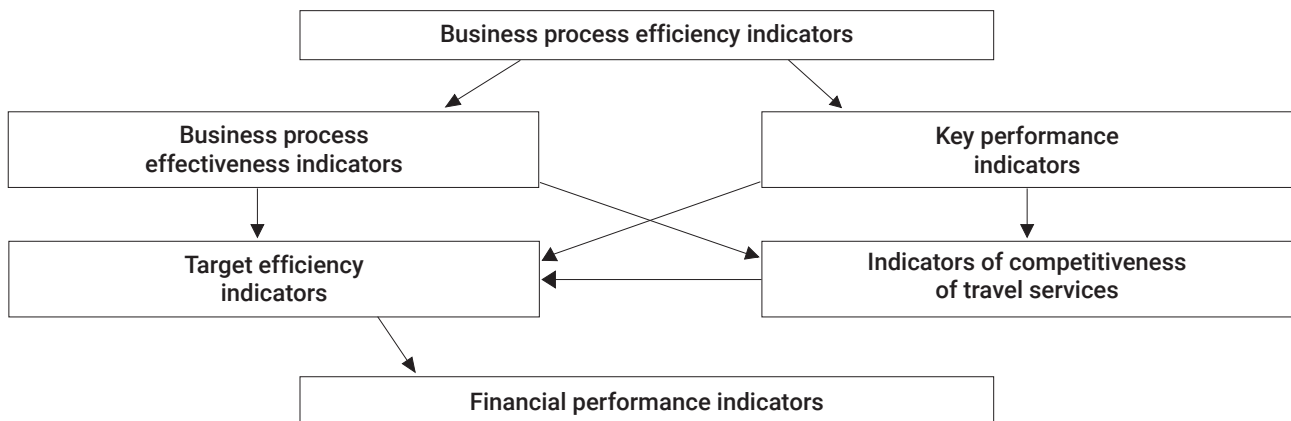


Figure 3. Model of performance indicators of a travel enterprise

Source: compiled by the authors based on [13]

When developing this model, the authors followed the rules of the hierarchy of indicators of a travel enterprise. Financial performance indicators of an enterprise can be formed after receiving indicators of other levels. They describe the overall efficiency of all business processes of a travel enterprise. However, the main and determining role in evaluating the activities of a travel enterprise is played by target efficiency indicators. Target efficiency indicators describe how efficiently an enterprise achieves its target result – profit. Accordingly, the key task of any business process of a travel enterprise is to maximise its efficiency in achieving the target result. To achieve maximum efficiency, one should consider that to develop a single standard or methodology that would be universal for all types of organisations, the field of efficiency evaluation is currently understudied. Furthermore, the business processes of travel enterprises have industry-specific characteristics, and special indicators are used to evaluate their efficiency. Therefore, the best solution is to create general rules for evaluating the efficiency of business processes in the tourism sector, which would regulate this process, define general evaluation principles, requirements for evaluation results [14].

The goals and objectives of evaluating the efficiency of travel business processes should be correctly formulated and communicated to all company employees. Employees should have a complete understanding of how the evaluation is conducted, why, what results will be achieved, how it will improve the company's performance, and why it is impossible to do without it. Otherwise, employees begin to perceive this process as aggravating additional responsibilities, without seeing the benefits it brings to the organisation.

Since evaluating the efficiency of business processes of a travel enterprise is a relatively new and understudied scientific area, specialists working in this field often face certain difficulties, which directly impacts the activities of the entire enterprise. Dynamically changing conditions and uncertainty of the economic environment in the travel services market lead to the need for constant recalculation of business process efficiency indicators. Keeping the data up-to-date in this case increases the company's time material and labour costs. This problem was especially acute during the COVID-19 pandemic, when travel enterprises suffered massive losses due to uncertainty and instability in the market. Fixing this problem is very difficult, as it seems difficult to control the external environment of the enterprise. One can only adapt to it correctly, so companies should invest in training and elevating the skills of their employees. These investments will be justified by strengthening the company's position in the market and, consequently, improving the financial situation.

If evaluating the efficiency of business processes takes a long time, it will also only lead to additional resource costs, without bringing timely and relevant results. A travel company should efficiently plan the entire evaluation process and constantly improve it according to the changes in the company and beyond.

Conclusions

In recent years, the travel industry has received considerable development and has become a massive socio-economic phenomenon on an international scale. The rapid development of the travel industry is facilitated by the expansion of political, economic, scientific, and

cultural ties between states, and therefore the need to improve the efficiency of business processes of organisations that provide services to the travel business is acute. The versatility of the issue of improving the efficiency of business processes of travel enterprises necessitates the improvement of the entire economic mechanism, management of production and economic processes, which requires a detailed study of the theory and practice of improving the efficiency of business processes of travel business organisations.

Evaluating the level of efficiency of business processes of tourism enterprises depends on numerous variables. Therefore, when solving this problem, one should investigate the main trends in the development of the organisation and the interrelationships of its

economic indicators. A well-developed system of indicators helps to comprehensively evaluate the situation at a travel enterprise, since it considers key areas of activity of the enterprise and identifies priority business processes that require changes. Therewith, the authors of this study believe that the main and determining role in evaluating the activities of a travel enterprise is played by target efficiency indicators.

The authors see the prospect of further research in an in-depth study of improving the efficiency of travel companies by introducing innovative technologies into their activities. In particular, this refers to the use of neuromarketing technologies, virtual and augmented reality technologies, as well as "green" technologies.

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