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MANAGEMENT ANALYSIS AS MEANS OF IMPROVING THE BUSINESS PROCESSES AT THE TOURIST ENTERPRISE: A CASE STUDY

Abstract: In modern conditions of the Russian economy is particularly important for the sustainable functioning of the entire domestic tourism industry and the individual tourist enterprises. The need to improve strategic management of the enterprise is confirmed by a series of bankruptcies of travel companies of Russia: "Neva", "Ideal tour", "Expotour", "Wind Rose. World", "Labyrint" and others. By March 2015, according to the Association of tour operators of Russia (ATOR), the number of tour operators in outbound tourism in The Unified State Register decreased for 30% in comparison with March 2014. For tour operators specializing in outbound tourism, the annual turnover of which does not exceed 250 million rubles, the amount of financial guarantees is 30 million rubles. If the turnover is more than 250 million rubles, the financial guarantee shall be not less than 12% of the total sales. For domestic and outbound tourism financial guarantees amount to 500 thousand rubles. Thus, for most of the tour operators with small volumes, set low thresholds of financial security. This is the first reason of bankruptcy. Russian tour operators have the ability to dump at any time of the year in the expectation that in peak season they will cover losses incurred.

Keywords: improvement, management analysis, tourist enterprise

1. Introduction

Although many companies can dump sending tourists on a tour below cost at the expense of obtaining credits in several foreign banks. And in 2015 there is an increase in the interest rates on credit provided by foreign banks. Therefore, enterprises in the tourism industry are having financial problems: lack of working capital, difficulties in raising debt capital and its payment is the second reason for bankruptcy. Every economic crisis gives new impetus for business development, for example, diversification of services, development of new market segments, expanding the customer base, etc. In order to survive and especially to thrive, the modern enterprises need to be able to timely adapt to changing external and internal environment, as the macro environment places heavy

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demands on the management of the business. Some companies are functioning successfully and others are forced to leave the market.The difference between them that they control their resources in different ways under the same market conditions. No organization may stay too long in the same state, and always goes through several stages of development (Závadský *et al.*, 2015; Veselovská *et al.*, 2015; Vujovic *et al.*, 2016).

2. Literature review

We agree with Závadský and Hiadlovský (2014), Veselovská (2014a), Zimon (2015) that the characteristic features of the stages of development of the company are: plan; implemented the business idea; structuring (formalization of business structures and rational functions); the management of business processes; effective use of the potential companies; rational management of all assets of the company. Achievement of the goal of organizational development is regular and holistic strategic change management that combines the transforming functional organizational structure, business processes and resources, taking into account the personal values of the employee.

Organizational development is a special kind of activity aimed at streamlining production and management processes in the modern enterprise, based on the consistent application of a systematic approach to functional, structural, technical, economic and human relations in the enterprise (Prasad *et al.*, 2010; Veselovská, 2014b). The list of works on organizational development of firms are included economic organizational diagnosis, planning and designing changes, implementing organizational change, monitoring and analysis of changes.

The enterprise consists of business processes that have a certain level of development and management. External macro-environment forces the company to survive in the competitive environment, improve their business processes, their qualitative and quantitative characteristics, and the extent to which the current business environment.
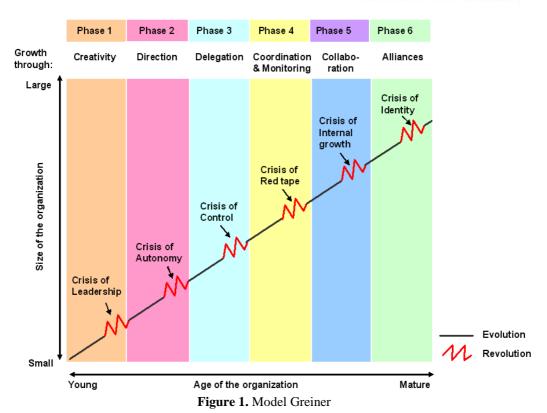
There are the following business processes: some have a goal - making a profit in the long run or improving and developing the company's activities; others have an investment focus. Emerged in the late 60-ies of 20th century, the concept of organizational development emphasizes the need for a systematic survey of the organization, planning, implementation, and support continuous organizational change. We consider it appropriate that the strategic management of the enterprise it is necessary to use models that define the stages of development of the organization, especially, I, Ayzedis's model and L. Greiner Ayzedis's model 80-s of 20th century based on the parameters of flexibility and manageability. In his opinion, at the stage of its establishment, new organizations are extremely flexible with respect to changes in the external environment, but weakly controlled (managed). When the organization becomes mature, the ratio changed: the controllability increases and flexibility decreases. In the course of its life of the enterprise improve their management processes, but lose the agility (Závadský and Závadská, 2014; Pankina, 2015; Kharub and Sharma, 2016; Závadská and Veselovská, 2015).

Thus, the first organizational changes are due to the choice of strategic direction. Then follows a specification of the functions and structure of the organization. The next step is their decentralization. Further, there is a need to develop intra-organizational cooperation and coordination. Then you begin to feel an urgent need to change the forms of collective work, the creation of the team.

In contrast to I. Ayzedis, L. Greiner proposed a model in which the firm develops through a series of crisis points (Figure 1). He identifies five stages of development of the organization, separated from each other by moments of organizational crises. The duration of each phase is generally 3-5 years.
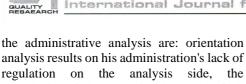
Figure 1. Model Greiner

Therefore, proper definition of stages, the stages of the life cycle of the company allows to define more precisely the constructive use of various management technologies, the prospects of attracting resources and in general to define more precisely its main target and policy setting and guidance, given the current stage of development. The most important is the timely identification of negative phenomena, inherent to this stage of the enterprise life cycle, and use them for strategic management decisions. Competent management analysis contributes to the retention of the firm in the stage of blossoming endlessly, creating new curves of the life cycle.

3. Results and discussion

The species currently offered by domestic and foreign scientists of methods of the strategic analysis of activity of enterprises is varied, in connection with the prospects of this trend.

Techniques discussed later reveal to managers of travel agencies significant opportunities to improve the competitive status of the enterprise. Due to the wide range of factors internal and external environment, the tourist organizations have the opportunity to strengthen their competitiveness, develop on the market. Kundius V. A. strategic management analysis associated with the necessity for "the adoption of the strategic management decision to achieve competitive advantages, promising directions of development of business". He to methods strategic management analysis include: SWOT analysis, network analysis, methods of fundamental analysis and market forecasting. The purpose of the administrative analysis is to assess the effectiveness of business activity of the various segments of the organization, the validity of the planned indicators, the development and control over implementation of managerial decisions on the basis of relevant information. Features of

the administrative analysis are: orientation analysis results on his administration's lack of regulation on the analysis side, the complexity of the analysis (the study of all aspects of your organization), integration of accounting, analysis, planning, management and decision making, the maximum closeness of the results of the analysis in order to preserve trade secrets. In content management analysis in tourism activity is virtually identical to the analysis carried out in other sectors of the economy, however, the methodologies inherent in some features associated with the specificity of tourism activities, the main ones we presented in table 1. For specific industry characteristics of tourism enterprises, we used a methodological approach that takes into account aspects of operation, depending on the possibilities of development of certain aspects of the business environment regarding tourism enterprises. Shaping the business environment external and internal factors is analyzed in Table 1.

Table 1. The specifics of managerial analysis of the tourism firms

The specifics of the activity	Direction of the administrative analysis
The increased role of "human factor" in the resource capacity of the organization	Analysis of labor indicators (calculation and modeling of labor productivity, ratio of return customers, labor, service standards one client, quality of service, etc.)
Tourist resources act as an additional "factor of production" that allows you to earn additional income	Analysis of tourist rent, economic evaluation of recreational resources, ecological-economic management analysis
The special composition and structure of assets of enterprises	Deep analysis of intangible assets (brand, software, patents, innovations, etc.) (thelowestproportionofcurrentassets, noaccountsreceivable)
Tourism firms have the characteristic composition and structure of sources of financing of assets	Analysis of the payables, inter-industry analysis (missing receivables, the amount of the authorized capital is basically the minimum, the rental property
The tourist product is not a product of necessity, it is not cheap. Consequently, the volume of activity of tourist firms are largely determined by the level of welfare of the population, competition in the industry	Marketing analysis (the study of effective demand, assessment of customer satisfaction with price and quality of the individual stages of the business formation and sale of the tourist product, analysis of market goods, the elasticity analysis, analysis of the competitiveness of goods)
ClimaticandNaturalConditions	Analysis of seasonality of demand, comparative analysis at 3-6 years, maybe over a longer period

Management decision, particularly associated with the investment, require forecast, predicting the development of the economic situation. There are currently many methods of forecasting, with any degree of reliability predict future events. We forecast the business activity of the enterprises by using correlation regression analysis. Investigated the following factors on the analyzed rates: the level of distribution costs in the revenue

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of the enterprise, per cent.; the number sold to the population of tours, in units; productivity of labour, thousand rubles; the average income for 1 person in the Republic of Bashkortostan, thousand rubles average number of employees, in people; the percentage of tourists opting for domestic tourism, in percent.

Table 2. Matrix of pairwise correlation coefficients

	Revenue, in thousand rubles	The level of distribution costs in the revenue of the enterprise, %	The number sold to the population of tours,ed	The productivity of employees, thous. RUB.	The average level of income per 1 person in the Republic of Bashkortostan, in thousand rubles	The average number of employees, pers.	The percentage of tourists opting for domestic tourism of the total number of sold travel packages, %
Revenue in thousandrubles	1						
The level of distribution costs in %	-0,366091476	1					
The number sold to the population of tours,ed	0,512807074	-0,571455916	1				
Labourproductivity, thous. RUB.	0,930348181	-0,4993479	0,711454221	1			
The average level of income per 1 person in the Republic of Bashkortostan, in thousand rubles.	0,856221733	-0,157927871	0,167949415	0,716901037	1		
The average number of employees, pers.	-0,130902329	0,743094743	-0,813432899	-0,389273329	0,237209823	1	
UD.the weight of tourists who choose inner. tourism, in %	0,32687498	-0,543479005	0,338045741	0,282669453	0,389263715	-0,269	1

The tightness of the relationship of the studied factors are presented in Table 2.

The analysis shows that main factors (level of distribution costs in the company's revenue and average number of employees) are multicollinearity factors. The factors of the number sold to the population of the tours and the productivity of workers are the same multicollinearity factors. While the number sold to the population of tours and the average number of employees j are back multicollinearity factors, r=-0.813432899. The average income per person in the Republic of Bashkortostan and the productivity of workers are multicollinearity factors, r=0.71690103744097. To build the model we will leave those factors that have greater importance (in modulus) coefficient of pair correlation with scoring average. Therefore, I have the following data: ry,x3= 0.93034818104544:

ryx4=0.856221732683276: the Value of the

coefficients of the direct significant link between the strength factors and effective indicator.

It is hypothesized that between the factors and scoring indicator there is a linear relationship, which is described by the equation of multiple regression:

$Y=A_0+A_1*X_1+A_2*X_2$ (1) where A_0 is the free term of the equation when $X=0$;

X_1-x_2 is a A_1-A_2 – regression coefficients

for the respective factor indicators characterizing the level of factors influence on the effective indicator in absolute terms.

5. Conclusions

The parameters of the multiple regression equation are obtained using the batch Analysis data and selecting Regression (Table 3).

Table 3. Calculation of the model parameters with the most significant set of factors group of factors determining the level of the target effective index

CONCLUSION THE OUTCOME						
Regressionstatistics						
Multiple R	0,969143					
R-square	0,939238					
Normalized R-square	0,927085					
Standarderror	84,46437					
Observation	13					
Dispersionanalysis						
	df	SS	MS	F	F	
Regression	2	1102775	551387,7	77,28763	8,28E-07	
Remains	10	71342,3	7134,23			
In total	12	1174118				
	Thecoefficients	Standarderror	t-statistics	p-value	Low 95%	Upper 95%
Y-intersection	151,0484	73,18715	2,063865	0,065959	-12,0227	314,1195
x3t	4,468333	0,767187	5,824308	0,0001617	2,758934	6,177733
x4t	24,1638	6,93872	3,482458	0,0058977	8,703372	39,62424

According to the results, a multiple regression equation has the form: $Uh=151,05+4,468*X_1+24,16*X_2$ (2) From the above equation it can be seen that between each factor and effective index there is a direct link. Indeed, the increase productive

employees of firms and an increase in income leads to an increase in the revenue of the enterprise and gross revenue. On the basis of the model adjustments are made to the activities of the company and effective management decisions are accepted.

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