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**FORMATION OF ELEMENTS OF THE
COMPLEX MANAGEMENT INFORMATION
SYSTEM FOR INFORMATION SUPPORT OF
THE DEVELOPMENT OF TOURIST
ENTERPRISES**

Olena STEPANOVA¹

¹ *Open International University of Human Development
“Ukraine”, Kyiv, Ukraine*

Introduction. In order to create a successful growth and development of the tourism business, management personnel need to have a complete picture of both the external environment and the internal state of the enterprise. An integrated management system based on a balanced system of indicators is designed to formulate and provide integral relevant management information. The integrated management system allows you to track important information both at the macro level, at the micro level, and within the investigated enterprises.

The hypothesis of the scientific research consists in substantiating the conceptual system of management information support, which takes into account the main parameters of the activity of tourist enterprises and is aimed at the comprehensive identification of bottlenecks of its activity, the formation of measures to eliminate deficiencies in management and improved systems of complex management information.

The purpose of the study is the formation of elements of a complex information system for managing information support for the development of tourist enterprises.

The methodology of scientific research is to ensure the management of a tourist enterprise with a unified system of information support based on the results of research using general scientific and special methods. One of the main methods is dialectical, since all

phenomena are considered as a whole, all processes are organically connected with each other and are in continuous motion. Specific methods: analysis and forecast – when evaluating the management system according to various criteria; normative – to compare the obtained indicators with the existing system of norms and standards in the IT industry.

Conclusions and prospects for further research. The implementation of an integrated unified information support system will allow the tourism business to focus attention and mobilize resources on achieving long-term goals, optimize operational activities, significantly improve the results of enterprises and create its unique strategic competitive advantage. The use of the information system has a socio-economic effect, which is expressed in reducing the labor intensity of asset management operations, ensuring comfortable working conditions, improving the qualifications and development of personnel, obtaining new information and skills for working with the new information system, making recommendations for its improvement, and improving the climate in the team due to a clearer division of powers and spheres of responsibility.

Keywords: tourist enterprises; management; information systems; potential of the tourism industry.

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12	1	0

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**ФОРМУВАННЯ
КОМПЛЕКСНОЇ
УПРАВЛІНСЬКОЇ
ІНФОРМАЦІЙНОГО
РОЗВИТКУ ТУРИСТИЧНИХ ПІДПРИЄМСТВ**

**ЕЛЕМЕНТІВ
ІНФОРМАЦІЙНОЇ
СИСТЕМИ
ЗАБЕЗПЕЧЕННЯ**

Олена СТЕПАНОВА¹

¹ Відкритий міжнародний університет розвитку людини «Україна», Київ, Україна.

Вступ. Для створення успішного зростання та розвитку туристичного бізнесу, управлінському7 персоналу необхідно мати цілісну картину як про зовнішнє середовище, так і про внутрішній стан підприємства. Сформулювати й надати цілісну релевантну управлінську інформацію покликана інтегрована система менеджменту на основі збалансованої системи показників. Система інтегрованого менеджменту дозволяє відстежувати важливу інформацію як на макрорівні, на мікрорівні, так і всередині досліджуваних підприємств.

Гіпотеза наукового дослідження полягає у обґрунтуванні концептуальної системи інформаційного забезпечення управління, що враховує основні параметри діяльності туристичних підприємств та спрямована на комплексне визначення вузьких місць його діяльності, формування заходів щодо усунення недоліків в управлінні та удосконалені системи комплексної управлінської інформації.

Метою дослідження є формування елементів комплексної інформаційної системи управління інформаційним забезпеченням розвитку туристичних підприємств.

Методологією наукового дослідження є забезпечення управління туристичного підприємства уніфікованою системою інформаційного забезпечення базуючись на результатах дослідження з використанням загальнонаукових та спеціальних методів. Одним із основних методів є

діалектичний, оскільки всі явища розглядаються як єдине ціле, всі процеси органічно поєднані один з одним і знаходяться в безперервному русі. Специфічні методи: аналізу й прогнозу – при оцінці системи управління за різними критеріями; нормативним – для співставлення отриманих показників з наявною системою норм і нормативів в ІТ галузі.

Висновки та перспективи подальших досліджень. Впровадження інтегрованої уніфікованої системи інформаційного забезпечення дозволить туристичному бізнесу сконцентрувати увагу та мобілізувати ресурси на досягнення довгострокових цілей, оптимізувати операційну діяльність, значно покращити результати діяльності підприємств та створити свою унікальну стратегічну конкурентну перевагу. Використання інформаційної системи має соціально-економічний ефект, який виражається в зниженні трудомісткості операцій по управлінню активами, забезпеченні комфортних умов праці, підвищенні кваліфікації і розвитку персоналу, отриманні нової інформації і навичок роботи з новою інформаційною системою, внесенні рекомендацій по її вдосконаленню, і поліпшенні клімату в колективі за рахунок чіткішого розподілу повноважень і сфер відповідальності.

Ключові слова: туристичні підприємства; управління; інформаційні системи; потенціал туристичної галузі.

Problem statement. A new approach to the formation of economic information at the macro level allows to identify potential opportunities and threats, as well as to develop a long-term effective program to increase competitive barriers and long-term growth. Economic information at the micro level makes it possible to identify the weak and strong sides of a particular industry, to track the degree of pressure of various competitive forces and to develop measures to resist these forces. Information about the internal state of the tourist business in combination with information about the external environment allows you to develop a corporate strategy for balanced growth and development of the tourist business and successfully implement it.

Analysis of recent research on the problem A number of works by foreign and domestic economists, including: L. Batenko, D. Vumek, K. Drury, R. Kaplan, F. Kotler, Copeland, are devoted to the issue of researching approaches to information management of tourism business in order to maximize business value D. Murrin, D. Norton, M. Porter, N. Olve, D. Hahn et al.

The purpose of the study there is formation of elements of the complex management information system for information support of the development of tourist enterprises.

Presentation of the main material It is proposed to solve the most important problem of the tourism business development strategy:

– choosing a combination of activities in such a way that they support and reinforce each other (Fig. 1).

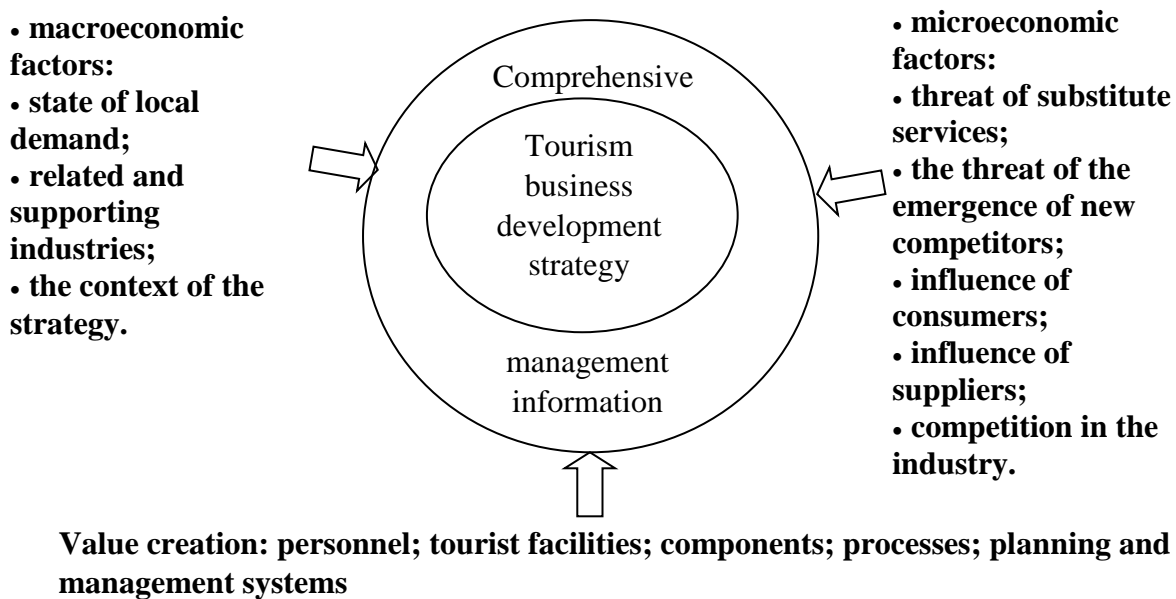


Fig. 1. The structure of complex management information for the development of tourism business

Also, such information provides an answer to the question: What types of activities should be organized and what is needed for this? The costs of one type of activity are reduced due to the performance of other types of activity. The value of one activity for consumers can be increased at the expense of other activities of the company. It is in this way that the selection of activities brings a competitive advantage and high profitability (Martyniak, 1987).

A successful solution to the complex problems of tourist enterprises requires comprehensive information support of the management process and the creation of an integrated management system

An integrated management system should perform the following functions:

1) Information and communication. This function is designed to solve the following tasks:

- strategic compliance of goals at all levels of the tourist enterprise;
- training and information about the strategy is the basis of delegation of authority to employees;

- remuneration should be interconnected with the strategy.

2) Planning and approval of tasks:

- intense plans are defined and adopted;
- strategic initiatives are clearly formed;
- investment decisions are made in accordance with the strategy;
- budgets for the year are drawn up in close relationship with long-term plans.

3) Feedback and strategic information:

- the feedback system is used to test the hypotheses on which the company's strategy is based;
- collective problem solving;
- strategy development is a continuous and ongoing process.

4) Clarification of the general business concept and strategy of the enterprise:

- strategy is the starting point for the entire management process;
- a concept that everyone understands – the basis of the strategic information process.

Management accounting system: operates with a number of functions that can be divided into two groups:

- functions that ensure the organization of information flows;
- functions that determine the content of information flows.

Among the functions that ensure the organization of information flows, the following can be distinguished: development and implementation of information exchange systems between different segments of the organization and presentation of information (preparation of various types of internal management reports); information analysis; activity planning.

The functions that determine the content of information flows are: coordination of activities of divisions, segments of the organization or individual employees; staff motivation; control over the implementation of plans (Yermoshenko and Hanushchak-Iefimenko, 2010).

The goal of management accounting is achieved within the framework of the specified functions by solving a number of tasks, which themselves can be specified by tasks of a lower level. It is possible to formulate many tasks that are solved in the management accounting system. In all cases, the choice is individual and depends on the goals and objectives of the tourist enterprise itself, on what the situation is in the business environment, what market strategy and tactics are followed by its management, and how formalized and standardized accounting and analytical procedures and the decision-making process are in the organization itself. As the main tasks that are solved in the management accounting system of most organizations, the following can be identified within the framework of the named functions:

1) presentation of information: stock assessment; justification of sales prices; profit calculation; formation of information files about income and expenses; development and presentation of various internal reports to the management of the organization;

2) analysis: determination of ways of the most efficient use of resources, in particular limited ones; identification of the possibility of increasing financial performance (internal reserves) and interperiod optimization of the financial result; preparation of information for decision-making; preparation of information for decision-making on methods of financing various projects, segments, types of activities, etc.; development of investment options;

3) planning: forecasting future values of indicators; development of operational and tactical plans; preparation of information for decision-making about the system and short-term or long-term goals and objectives of the organization;

4) motivation: motivation of employees and managers; development of methods of participation of employees and managers in the company's profit; delineation of managers' areas of responsibility; development of methods for evaluating the efficiency of work units and managers;

5) coordination: coordination of activities of various business segments; optimization of the business structure; development of a policy in the area of distribution of overhead costs between organizational units and products; organization of current exchange of information between divisions and managers;

6) control: organization of internal financial control; organization of internal audit; comparison of actually achieved with planned indicators and

development of recommendations to the management on elimination or prevention of identified deviations in the future (Maciak, 2009).

The use of modern information technologies makes it possible to comprehensively solve the actual problems of the analysis of the tourist enterprise, therefore, the improvement of the information infrastructure objectively corresponds to its strategic interests, significantly improving the quality of information service of the main business processes. At the same time, the general level of internal strategic business planning and the level of service provision are increased.

In addition to the automation of many routine processes, modern information systems are able to provide significant assistance in solving a number of analytical tasks, which allow not only to accurately and quickly determine the financial results of one or another operation, but also to make reliable predictive estimates regarding the financial position and level of liquidity of any enterprise.

Operational analysis of the structure's activity also involves determining the financial situation, which allows for the rational use of resources, minimizing losses, performing a predictive assessment of the profitability of various investment projects, etc. But it should be recognized that the majority of internal operations automation systems developed and implemented at this time do not allow performing analytical and predictive functions. In these systems, the focus is on accounting automation.

In this regard, the so-called integrated automated system can be attributed to the main software systems that allow solving a complex of tasks for automating the most important areas of daily activity of a modern tourist enterprise. The automated system (AS) in its general form is a special form of organizational management based on the use of basic scientific and applied principles of information-cybernetic synthesis. The fundamentals of the theory of managing complex dynamic objects and the practical aspects of building information systems for the collection, storage, processing, analysis and transmission of information on the progress of the enterprise's implementation of its main functions are widely used for the creation and functioning of the AS. Relying on software and hardware means of automating information exchange processes, on methods of mathematical modeling of analytical, financial, economic and other procedures, AS allows to significantly streamline the movement of information flows within the enterprise, reduce the overall labor intensity of management activities, significantly increase the informativeness, validity and timeliness of the adoption of management decisions solutions

This is achieved due to the use as applied tools for the implementation of basic economic-mathematical methods of building a model of modern information technologies, which make it possible to use the main ideological

principles of mathematical modeling in practice to manage complex information infrastructure of production (March and Simon, 1984).

The construction of an integrated system that would combine all information processes and procedures could significantly increase the overall level of manageability. The correct display within the framework of such a system of all informational and functional connections, which are active, will allow to form the most complete picture of the organizational-technological and informational-analytical state of tourist enterprises. This, in turn, will have a direct positive impact on the level of implementation of all management operations without exception. Therefore, the perfect construction and use of such a system will not only increase the level of information and operational service, but will also provide an opportunity to fully control the entire work of the enterprise at any moment with the necessary degree of detail.

A full-scale display of the entire spectrum of processes within the framework of such an automated system will make it possible to bring the automation of information processes closer to the problems of making optimal management decisions, putting the management process on a scientific basis with the use of modeling and forecasting procedures for various economic situations.

Special requirements in the process of automation, for example, of accounting procedures, have traditionally been put forward to issues of the formation of various types of financial and statistical reporting. However, each of the ACs, which was developed and implemented within the framework of any individual tourist enterprise, although provided for the issuance of standardized reporting information, implemented the procedure for its collection and preparation in its own way.

Today, the system of financial and management accounting without wide use of the latest information technologies cannot be considered as a complete and effective system that allows management at the appropriate organizational and technical level. That is why the automation of accounting procedures remains one of the priority tasks of the development of tourist enterprises today.

In this regard, the development and implementation of such a system becomes an organizationally and methodologically complex, multi-stage process, associated with the need for a detailed study of the entire set of preparatory design and implementation procedures already at the initial stages of work:

- conducting a full-scale functional and information survey of the activity;
- formation of requirements for the system and their comprehensive analysis;
- development of a structural and functional model;
- development of an information and analytical model;

– detailed structuring of the AS, system-wide design and setting of tasks;
– programming, debugging, implementation, operation, maintenance of AC.

In addition, the creation or selection of ready-made automated systems is associated with the need for an integrated approach to the planning and design of the entire information infrastructure (Martyniak, 1987; Osterwalder and Pigneur, 2010).

Research Findings and Prospects. The development of the conceptual basis in the creation of the AS, its quality, the ability to reflect the subject area most fully is the first and most important stage in the use of modern information technologies.

Unfortunately, to date, the use of management information support is nothing more than a set of various functionally unrelated subsystems and workplaces. These components, which differ in complexity and content structure, weakly interact with each other informationally. Organization and support of information interaction of various local software and technical components is a complex problem. The lack of a comprehensive approach to automation, insufficient integration of various modules pushes to separate, local solutions characterized by narrow specialization. However, the need to move from individual solutions in the field of automation to systemic ones, which involve the use of the entire range of modern methods and means of information technologies, is objectively ripe. This can be judged from the comprehensive approach to the automation of activities

The implementation of an integrated information support system will allow tourism enterprises to focus attention and mobilize resources to achieve long-term goals, optimize operational activities, significantly improve the results of the enterprise and create its unique strategic competitive advantage.

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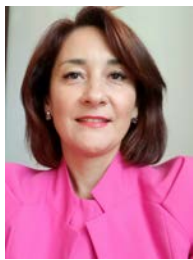
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AUTHOR (S) BIOSKETCHES



Stepanova Olena, Doctor of cultural studies, professor, head of the department of tourism, documentary and intercultural communications, Open International University of Human Development “Ukraine”, Kyiv, Ukraine.

<https://orcid.org/0000-0003-4985-0359>

E-mail: elen_d@i.ua

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