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MONITORING OF FINANCIAL AND ECONOMIC SAFETY OF HOTEL INDUSTRY ENTERPRISES IN THE CONTEXT OF DEVELOPMENT OF THE REGION'S TOURIST SECTOR

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In the conditions of integration of economy of Ukraine into the world economic space and in line with the globalization of the tourist services market, studying of the prospects for functioning of tourist enterprises as well as the directions for effective using of financial resources is of paramount importance. Positive trends in the development of the tourism sector are closely linked to intensive integration ties, increasing standards of living, large-scale investment, and increasing mobility of the population. With the moving the borders of the European Union to Ukraine, additional opportunities for the long-term development of tourism and recreation industry have been created. An important component of tourism is the hotel industry. The hotel industry is beneficial from all sides (direct or indirect) for the regions involved in this process.

In the conditions of strengthening regionalization and decentralization of power in the regions of the country, the hotel business, on the one hand, becomes an effective means of forming a market mechanism of management, the receipt of significant funds to the budget, creation of highly-paid jobs, and, on the other, improving the quality of life of the Ukrainian citizens. In order to ensure the effectiveness of such a process, the need to improve the quality of the processes of organization and management of the hotel industry in the regions, the provision of development of enterprises of the hotel complex in terms of ensuring their financial and economic security is obvious.

In connection with this, the problem of financial and economic security of hotel enterprises and its monitoring becomes more and more acute. This is due to the increased competition in the market, lack of financial resources to maintain the liquidity of the enterprises, a large number of unprofitable and bankrupt enterprises,

as well as the need for their constant adaptation to modern conditions of management.

The significant theoretical and methodological basis for the study of the financial and economic security of the enterprise is the works of such foreign and domestic scientists as Yu. Altukhov, A. Berlach [1], I. Blank [2], Z. Varnalius [3], V. Heyets [4], V. Karkavchuk, A. Kozachenko [5], N. Kurkin, A. Lazarenko, V. Ponomarev, V. Senchagov, T. Shlemko, V. Shlikov, J. Shumpeter and others.

Every hotel industry enterprise faces the problems of inherent financial and economic security not only in times of crisis, but also when functioning in a stable economic environment, although the complex of the target tasks solved differs substantially.

The process of monitoring and diagnosing the level of financial and economic security of the enterprise includes the following steps:

- 1) selection of the effectiveness criterion of financial and economic security, which characterizes the degree of the enterprise approaching to the state of safety;
 - 2) construction of a set of indicators of financial security;
 - 3) definition of the threshold levels of the indicators;
- 4) monitoring of the selected indicators and comparing their actual levels with the threshold ones;
- 5) determining the integral level of financial security of the enterprise using the selected indicators.

A stable level of financial and economic security, timely monitoring of the threats, observance of the principles of financial and economic security of hotel industry enterprises, will promote a successful development of the hotel complex at the regional and national levels, as well as provide a high degree of competitiveness of the tourist sector of Ukraine at the international market.

Ensuring financial and economic security of the hotel industry enterprises is a determining factor and a factor of improving the quality of hotel and tourist services, developing the efficiency level of tourism enterprises in general, increasing the level of return from their operation to the economy of the region and the state, regional and state budgets.

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