

strategic level will be solved at their level. The planning horizon is usually 0.5-3 years. In addition, the level of **operational objectives**, using the technology of management by objectives, **concentrates** already on solving current problems.

To assess progress in achieving the set goal, indicators are used, and it is they that show how much we have moved in the implementation of the strategy, and which of the managers can be paid a bonus for this, and who cannot. A large number of indicators for measuring the degree of achievement of goals often leads to the need for serious refinement of the management accounting system and serious labor costs for collecting data, and that is why a maximum of 2-3 indicators are tied to each goal, which are selected according to the Pareto principle, taking into account the possibility of their calculation based on the existing one in the company management accounting system.

Thus, as a result, a tree of goals should be formalized, indicators with actual and planned values should be "tied" to each goal, those responsible for achieving goals and indicators should be assigned, a program of projects aimed at achieving the set goals, and, consequently, attaining a strategy, should be formed. It remains only to start implementing projects and introduce new indicators into the system of motivating responsible employees.

The using of Objectives of Management makes it possible to set clear strategic goals, resources necessary to achieve them, to establish the order and priorities of operational activities, at the same time to work on the strategy and manage operations activities, smoothing out the contradictions inherent in them.

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ECOLOGICAL TOURISM AS A FACTOR FOR THE TOURIST POTENTIAL DEVELOPMENT IN THE REGION

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Tourism sector is one of the strategic sectors of the economy, which stimulates the further socio-economic development of the state. However, the formation of the tourist market requires the availability of a number of

components of the tourism industry and existence of a tourist and recreational potential is not a guarantee of a successful development of the national tourism.

Eco-tourism is one of the branches of the world tourist industry, which is developing rapidly today. According to WTO forecasts, eco-tourism is one of the five main strategic areas of tourism development.

Recreational and tourist potential of Ukraine is unlimited for purposes of organizing ecological tourism, which is a special trend of the latest few years, with a rapid pace of development.

The development of ecotourism around the world today acquires new interesting integrating forms of industrial and urban regulation activities, nature protection and a very specific content of environmental education and upbringing.

The works of a number of Ukrainian scientists are devoted to studying tourism, in particular, the works of O. O. Beidyk, I. B. Berezhna, O. O. Lyubitseva [1], M. P. Malskaya, T. I. Tkachenko, as well as foreign authors: I. M. Balabanova, M. Borushchak [2], Yu. O. Vedenina, I. V. Zorina, N. I. Kabushkina, V. O. Kvartalnova, B. S. Preobrazhensky, D. V. Sevastyanov, F. Kotler, D. Fletcher, S. Vanhill, N. Leiper, etc.

Among the main prerequisites for the emergence of ecotourism and the ecologization of the traditional types of tourism, the leading role is played by the growing contradictions between the satisfaction of tourist demand and the rational use of tourist resources. In the center of these contradictions is the anthropogenic pressure exerted by tourists on natural and cultural-historical tourist resources. This load increases in direct proportion to the rate of growth of the tourism industry, due to the mass scale of tourism.

The first negative aspects of the mass tourism impact on the environment and tourist resources were noted in the 70s of XX century. Today, anthropogenic pressure and its destructive effects are observed in almost all sectors of the global tourism industry. As the globalization of the world economy grows, so do the negative changes in the Earth's geographical shell, in particular:

- climate change;
- degradation of soils and lands;
- destruction of ecosystems and reduction of biodiversity;
- increasing pollution of water, soil and air;
- natural disasters and catastrophes caused by human activities;
- uncontrolled population growth and increasing inequality in socio-economic development;
- food security and growing threats to public health;
- limited reserves of energy and other types of natural resources, etc. [2].

Currently, the practical work on the organization of ecotourism and tourism is spontaneous, it does not rely on any scientifically proved programs or concepts; there is also no coordination of the agents in the field of ecotourism. As a result, the natural and tourist potential of Ukraine is used to a very limited extent, although the country possesses tourist resources that far exceed the

capabilities of the tourism industries of the economically developed countries [1].

The development of a set of measures for the management of eco-tourism, including the creation of an organizational mechanism for interaction, monitoring and control over the economic agents' activities, will maximize a huge potential for eco-tourism in Ukraine. The organizational and economic mechanism for managing the development of eco-tourism is based on long-term goals, namely, the transformation of the region with the greatest natural resource potential for eco-tourism development into a dynamically developing one, on the basis of a reasonable consumption of recreational resources, which are especially valuable [2]. High rates of economic growth should be a means of achieving significant environmental goals, successful solution of urgent problems of structural and technological modernization of the recreational economy, implementation of additional competitive advantages of resorts and tourist regions on the global stage.

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FLOWER TOURISM AS A NEW KIND OF TOURISM IN THE 21ST CENTURY

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Flower tourism is a trip to different countries of the world to study the richness of their flora, find something new, unique samples of gardens and indoor plants, study their main properties and become the owner of the most liked specimens. Visiting the best botanical gardens in the world can be great fun if you choose the right country.

The most important thing of this type of tourism is no detrimental effect on the environment and on the contrary improvement of wild plants living conditions and their protection from human hands. Tourists travel to relax and recuperate. But the main damage to nature is caused through recreational activities. This is manifested mostly when tourists leave among mountains of garbage, stretching fossils on souvenirs and destruction of natural resources.