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ANTI-CRISIS ADAPTATION OF THE UKRAINIAN TOURISM INDUSTRY

With the development of tourism, a tourism companies or destinations become as dependent as possible on a wide variety of political, social and economic events, and this actualizes a number of risks and increases vulnerability to a potential crisis. The set of crises that befell Ukraine throughout the 21st century, each time destabilized the progressive development of the tourism sector, pushed entrepreneurial initiatives back into the past. Mitigating the impact of crisis phenomena on the development of tourism cannot be imagined without a detailed statistical analysis of these impacts and the level of adaptability of tourism as a whole and its individual branches. The purpose of the article is to reveal the impact of several large-scale crises of the 21st century on Ukrainian tourism and study the degree of adaptability of its industries through a number of indicators, including the economic and financial results of the relevant business entities. The main hypothesis of the study was that different sectors of the economy, the enterprises of which are part of the tourism sector, are characterized by different degrees of adaptability to large-scale crises. When writing the article, the results of several state statistical observations and expert assessments were used. The article examines in detail the ways in which crises and upheavals have shaped and changed

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АНТИКРИЗОВА АДАПТАЦІЯ ТУРИСТИЧНОЇ ГАЛУЗІ УКРАЇНИ

З розвитком туризму туристична компанія або дестинація стає максимально залежною від найрізноманітніших політичних, соціальних та економічних подій, а це актуалізує цілу низку ризиків і збільшує вразливість до потенційної кризи. Сукупність криз, що спіткала Україну впродовж XXI ст., щоразу дестабілізовувала поступальний розвиток секторів сфери туризму, відкидала назад у минуле підприємницькі ініціативи. Пом'якшення впливу кризових явищ на розвиток туризму неможливо уявити без детального статистичного аналізу цих впливів та рівня адаптивності туризму в цілому та його окремих галузей. Метою статті є розкриття впливу кількох масштабних криз XXI ст. на український туризм та вивчення ступеня адаптивності його галузей через низку індикаторів, включаючи економічні та фінансові результати діяльності відповідних суб'єктів господарювання. Основною гіпотезою дослідження стало те, що різні галузі економіки, підприємства яких є частиною сфери туризму, характеризуються різним ступенем адаптивності до масштабних криз. При написанні статті використані результати кількох державних статистичних спостережень та експертні оцінки. Детально розглянуто способи, якими кризи та потрясіння сформували та змінили туристичний ландшафт України за *the tourism landscape of Ukraine in recent years. The study highlights the tangible, measurable consequences of major shocks – from a sharp decrease in the number of tourists and their behavior patterns to sharp changes in the economic results of the sector's enterprises. The work aims to provide a detailed understanding of the sustainability and adaptability of the two main sectors of tourism - the hospitality and tour operating sectors. This analysis highlights the factors that have enabled certain tourism sectors to withstand the crises of recent years, while others may have struggled to adapt and recover. By carefully cataloging these trends and patterns, research provides information that can help design mitigation strategies.*

Keywords: tourism, tourism statistics, crisis, crisis trigger.

останні роки. Дослідження висвітлює відчутні, вимірювані наслідки великих потрясінь – від різкого зниження кількості туристів і їх моделей поведінки до різких змін у економічних результатах діяльності підприємств сектору. Дослідження повинно на меті забезпечити детальне розуміння стійкості та адаптивності двох основних секторів туризму – гостинності та туроперейтингу. Висвітлено фактори, які дозволили певним секторам сфери туризму витримати кризи останніх років, тоді як іншим, можливо, було важко адаптуватися та відновлюватися. Ретельно каталогізуючи ці тенденції та закономірності, дослідження дає інформацію, яка може допомогти розробити стратегії пом'якшення наслідків.

Ключові слова: туризм, статистика туризму, криза, тригер кризи.

JEL Classification: E27, L83, R58.

Introduction

Tourism is perceived by scientific and public mind as a significant catalyst for the economic and social transformation of countries and regions. The development of international relations, business and intercultural understanding, strengthening of global community and local economies, improvement of living standards, preservation of heritage and traditions are not the only reasons why countries and certain communities are interested in intensifying the tourism. At the same time, it can be argued that with the development of tourism, a travel company or destination becomes highly dependent on a wide variety of political, social and economic events, which updates a number of risks and increases vulnerability to a potential crisis. The set of crises that Ukraine faced throughout the 21st century destabilized the progressive development of the tourism sector at both the national and local levels, and set back all public and business initiatives. Mitigating the impact of crisis phenomena on tourism development requires the development of anti-crisis strategies, and this is impossible without a detailed statistical analysis of these impacts and the level of adaptability of tourism as a whole and its individual sectors.

The impact of crises of various genesis on the tourism industry has always been the focus of research. It should be noted that scientific research on crisis phenomena in tourism began in the 70s of the 20th century (Jianchun Yang et al., 2021) and intensified with the growth of crises of various origins on a global, national or local scale, reaching their maximum in 2020 due to COVID-19 pandemic. All studies were quantitative or qualitative analyses of the impact of specific crisis events on tourism industries or destinations of various levels. Back in 2004, the well-known tourism researcher Brent Ritchie argued that there was a lack of research on crisis or disaster phenomena in the tourism industry, on the impacts of such events on both the industry and specific organizations, and the analysis of response of the tourism industry to such incidents (Ritchie, 2004). The beginning of the 21st century was marked by a number of interesting studies of crisis phenomena in tourism, and the attempts to consider the crisis as a turning point for a tourist destination and business on its territory (Faulkner, 2001). A fairly common approach in science is when research focuses on a specific event that caused a crisis, such as a tsunami or other natural phenomena, climate change, terrorism, economic and financial crises, or political conflicts. As for the global COVID-19 crisis, which caused a large-scale suspension of international travel, a large number of studies by foreign and Ukrainian scientists were devoted to its impact on various aspects of tourism development at the global, national and local levels. Particularly noteworthy are the works of Nepochatenko (2020), Bondarenko & Duhienko (2020), Danylina et al. (2020), Haisheng Hu et al. (2021) and others, whose works deal specifically with the problems of pandemic-related crisis situations in the tourism sector.

Russian aggression against Ukraine caused a number of crisis phenomena in the tourism sector, which also became the focus of scientific research. Thus, the works of Roik & Nedzvetska (2022), Tsviliy et al. (2022), Bobeka et al. (2023), Zarubina et al. (2022), Yermachenko et al. (2024) focus on the losses of Ukrainian tourism and the prospects for its recovery.

The purpose of this article is to reveal the impact of several large-scale crises of the 21st century on Ukrainian tourism and to study the level of adaptability of its sectors through a number of indicators, including the economic and financial performance of relevant business entities.

The hypothesis of the study was that different economic sectors, the enterprises of which are part of the tourism sector, are characterized by different levels of adaptability to large-scale crises.

The article covers secondary and primary sources. When writing it, the results of several state statistical surveys were used: "Main Indicators of Economic Activity of Enterprises of the Non-Financial Services Sector", "Structural Changes in the Economy of the Country and its Regions", administrative data of the Administration of the State Border Guard Service of Ukraine on the passage of persons and vehicles across the state border of Ukraine, departure of Ukrainian citizens abroad, entry of foreigners and stateless persons into Ukraine, and data of the State Fiscal Service of Ukraine on the tourist tax amount. Comparative values are analyzed using descriptive statistics on the parameters of arrival of international tourists, number of business entities, employment in the tourism sector, sales volumes of business entities, and their efficiency and profitability. The dataset used covers the period from 2010 to 2022. The quantitative analysis is supported by expert opinion. It should be added that in their study, the authors relied on the conceptual position expressed by UNWTO and supported by the Methodological Recommendations for Compiling the Tourism Satellite Account in Ukraine, approved by the Order of the State Statistics Service of Ukraine No. 359 of December 29, 2017, according to which the tourism sector includes, among others, such types of business as hotels and similar accommodation, holiday and other short-stay accommodation, camping grounds, recreational vehicle parks and trailer parks, other accommodation, tour operators, travel agencies, other booking services and related activities.

The authors set themselves the task of recording the main crisis moments in the Ukrainian economy in the 21st century and analyzing the responses of tourism industries, in particular, hospitality and tour operation, to each of the crises by a number of statistical indicators (number of tourists and businesses, number of employees, taxes, sales, profits and profitability). Based on this data, it was planned to determine the level of adaptability of the industries, that is, their ability to overcome the crisis.

1. Tourism and crisis

Rather than using a clear scale or quantitative approach, UNWTO (2022) defines a crisis (as it relates to tourism) as "any unexpected event that affects traveler confidence in a destination and interferes with the ability to continue operating normally". Sönmez et al. (1999) use the broader term "tourism crisis" to describe circumstances that can threaten the normal operation and conduct of tourism related businesses; damage a tourist destination's overall reputation for safety, attractiveness and comfort by negatively affecting visitors' perceptions of that destination; and, in turn, cause a downturn in the local travel and tourism economy and interrupt the continuity of business operations for the local travel and tourism industry by the reduction in tourist arrivals and expenditures. Given these definitions, it becomes obvious that, *firstly*, a tourism crisis can be triggered by events of various origins; *secondly*, an important sign of a tourism crisis is the negative impact of these factors on the destination's image and reputation; *thirdly*, changes in the image or reduction in the attractiveness of a destination(s) directly affect the performance of enterprises involved in serving visitors to certain territories.

At the same time, Bierman argues that while the entire tourism sector is highly sensitive to any turbulence and instability, and no destination or enterprise can be completely immune to a crisis, some destinations and market sectors remain more resilient than others (Bierman, 2003). While it is impossible to eliminate all risks, their mitigation should be based on the initiatives to reduce business vulnerability that are aligned with effective crisis management at the national and local levels.

2. Crisis and adaptability of tourism

In his 2001 study, Faulkner (2001) noted that "crisis and disasters have transformational connotations, with each such event having potential positive (e.g., stimulus to innovation, recognition of new market, etc.), as well as negative outcomes". The market system tends to recover, and this is possible due to the ability of the enterprise and the destination to learn from crises, change the policy, adapt and modify strategies that did not work effectively (Miller & Ritchie, 2003).

The complex structure of the tourism market makes us talk about the different nature and scale of crisis impacts. For example, a tsunami in Southeast Asia or an earthquake in Turkey causes a drop in demand on the Ukrainian market for tours and air tickets mainly in these directions and affects almost exclusively the tour operator and aviation sectors. In this case, adaptability is determined by the ability to diversify the product and the ability to quickly reengineer business processes. However, in this study, we will consider in detail the large-scale crises of different origins that have affected all tourism industries without exception.

3. Crises in the Ukrainian economy of the 21st century

The first large-scale political and economic crisis in Ukraine in the 21st century can be considered the crisis of 2014 as a result of russian aggression in the east of the country, when real GDP fell by 6.8%, and real gross value added decreased in all sectors except for agriculture and non-market services. High fiscal pressure, financial constraints, and accelerating inflation led to a 10.8% drop in domestic demand. Net real exports contributed positively to economic growth as real imports fell more than exports (Institute for Economic and Policy Consulting, 2015). As for certain tourism sectors, the consequences of this crisis were, first of all, a sharp decline in the inbound tourist flow due to the annexation of territories, including the powerful destinations of the Autonomous Republic of Crimea and city of Donetsk, negative impact on the country's image in target markets, loss of entire markets, including the Russian market, which traditionally accounted for up to 60% of the flow, which affected the hospitality industry, incoming tour operation, passenger transport and those economic activities involved in serving visitors.

This crisis caused significant losses in both the outbound and domestic tourism sector. Again, Crimean destinations and city of Donetsk "fell out" from the sphere of interests of Ukrainian tourists, but an even more important consequence was a drop in domestic demand for relevant products and services.

COVID-19 pandemic was the next natural economic crisis of the 21st century that had a disastrous impact on global tourism. In 2020, Ukraine's GDP decreased by 4%, with exports and imports of goods and services falling by 7.8% and 12.5%, respectively. The unemployment rate increased to 9.5% from 8.2% in 2019 (Institute for Economic and Policy Consulting, 2021). The imposed quarantine restrictions affected all tourism sectors, forcing business entities to form reactive anti-crisis strategies.

The reason for the third analyzed crisis was full-scale Russian military aggression, which began in February 2022 and continues at the time of writing this article. In 2022, GDP lost 29.1%, consumer spending fell by

27%, exports by 42%, and imports by 19% (Ekonomichna Pravda, 2023, May 4). Once again, the crisis affected all tourism sectors without exception, but also revealed strong regional differences in these changes. For example, the hotel sector in Lviv, Ivano-Frankivsk, Zakarpattia, and Chernivtsi regions suffered much smaller losses compared to those regions of Ukraine where active hostilities were taking place.

4. Analysis of statistical data

4.1. Visitor flows

According to data from the State Border Guard Service of Ukraine, received upon request, the number of foreigners entering Ukraine critically decreased three times – in 2014-2015 by 48% compared to 2013, in 2020 during COVID-19 pandemic by 75% compared to 2019, and since the beginning of Russian military aggression by 46% (*Figure 1*). In fact, Ukrainian inbound tourism did not recover from COVID-19 crisis, smoothly "entering" another crisis, although in 2021 there was a 26% increase in the flow of foreign visitors, including those for tourism purposes. Although the number of foreigners entering Ukraine increased slightly in 2023 (by 6%), the flow is still unprecedentedly small, and its motivational structure is obviously significantly different from the pre-war one. Thus, according to the expert opinion, diplomats, volunteers, media workers, and public activists account for a significant share of the tourist flow (Kyivstar Business Hub, 2023).

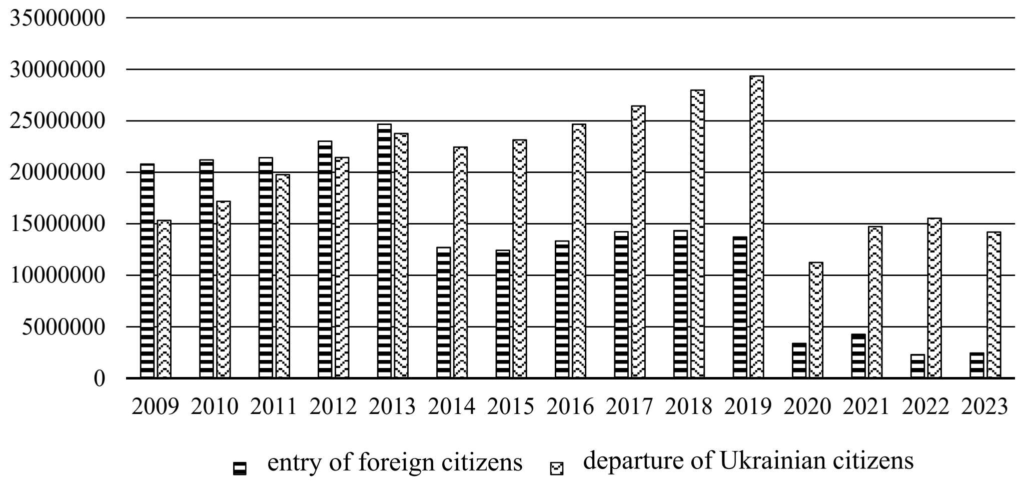

Figure 1. Dynamics of foreign nationals entering Ukraine and Ukrainian citizens leaving Ukraine, persons

Source: data of the State Border Guard Service of Ukraine (on request).

The dynamics of the flow of Ukrainians who traveled abroad during the study period requires some explanation. For example, the decline in the outbound tourism during 2014-2015 crisis was not so critical and amounted to only 6%, but later there was an annual increase until 2020, when the number of Ukrainians traveling abroad decreased by 62%. After recovering to 31% in 2021, the outbound flow increased again in 2022, but this time due to the non-tourist component – refugees. We would like to emphasize that the number of Ukrainian citizens who traveled abroad for various purposes in 2021 was 14.726.250, and in 2022 – 15.538.488, but the distribution of travel purposes changed dramatically and continued to change throughout 2022. Thus, from February 24, 2022, refugees dominated the flow, but since May, the share of tourists, often hidden, has appeared in it. In 2023, the number of departures of Ukrainian citizens decreased slightly, but the motivation clearly changed in favor of certain types of tourism, and the structure of the flow changed in favor of women. It is in terms of the outbound flow that a certain syncretism of the purpose and motivation of travel is observed, when traditional tourism motivation is intertwined with the desire to escape the hardships of war, the desire for security, etc. We believe that this important aspect is the basis for maintaining the demand for the outbound tourism at a certain level, and thus for maintaining the business.

The tour operator market has responded to the changes: on the one hand, foreign tour operators from Moldova, Poland, Germany, and Romania entered the Ukrainian market, and on the other hand, national tour operators launched their own flights from neighboring countries or shifted their focus to bus tours.

As for domestic tourism, there are no statistical surveys of it in Ukraine, but a study conducted in 2023 by the State Agency for Tourism Development of Ukraine (SATD) and UNICEF U-Report Ukraine project shows a certain intensification of tourism during the war (SATD, 2023).

4.2. Taxes: sectoral and regional aspects

The next group of data that can be used to assess the state of the tourism sector in Ukraine is data on tax revenues of business entities by type of economic activity related to tourism, and tourist tax.

SATD has been monitoring the volume of tax revenues from business entities for 5 KVED (NACE) related to the tourism sector only since 2021, so from their data we can only assess the latest large-scale crisis. Thus, according to the agency, tax revenues from the tourism sector in 2023 increased by 32% compared to 2022 (*Figure 2*); the number of taxpayers decreased by 9%, with the number of legal entities decreasing by 22% and individuals by 5%, which indicates the nature of transformation processes; state budget revenues from hotel operations amounted to UAH 1.303.623, which is almost twice as much as the amount paid to the budget by the hotel industry in 2022 and almost the same as the amount paid by hotels in 2021; tax revenues from tour operators in 2023 increased by almost a quarter compared to 2022 – UAH 205.828 against UAH 167.858 (SATD, 2023). We also see an upward trend in terms of tourist tax (*Figure 3*).

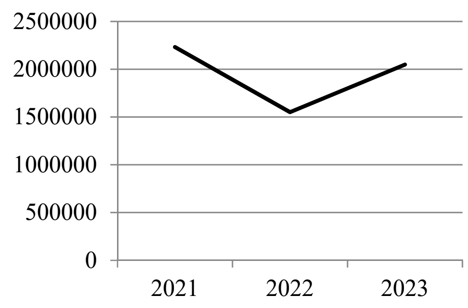

Figure 2. Dynamics of tax revenues from the tourism sector, thousand hryvnias

Source: compiled by the authors based on data (SATD, 2023).

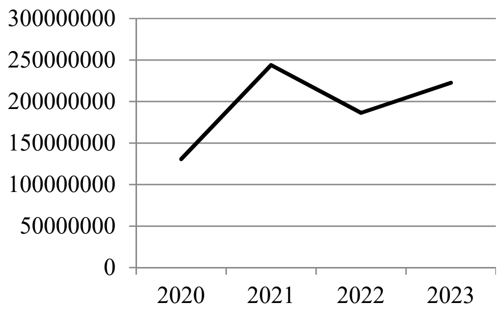

Figure 3. Dynamics of tourist tax revenues, hryvnias

Source: compiled by the authors based on Open budget data (2024).

Analyzing the situation with tax revenues regionally, we see several groups of Ukrainian regions, divided according to how their tourism sector responded to the last crisis (*Table 1*). *Firstly*, these are the regions where tax revenues increased during the war years: Zakarpattia, Kyiv, Lviv, Khmelnytskyi, and Chernivtsi regions, which first became a center for refugees during the military aggression and later became the main tourist destinations in Ukraine. It should be noted that this list also conditionally includes Ivano-Frankivsk region, the flow to which increased in 2022, and slightly decreased in 2023. *Secondly*, these are Vinnytsia, Volyn, Zhytomyr, Poltava, Rivne, and Ternopil regions, whose tourism business entities initially worsened the indicators of tax revenues, but in 2023 improved them even compared to 2021. *Thirdly*, these are city of Kyiv, Dnipropetrovsk, Mykolaiv, Odesa, Sumy, Kharkiv, and Cherkasy regions, which, despite some growth in 2023, were not able to reach the volume of the pre-war 2021. And finally, the *fourth* group includes Donetsk, Zaporizhzhia, Luhansk, Kherson, and Chernihiv regions, whose tax revenues from business entities continue to fall due to the destruction caused by the war.

Figure 3 shows the dynamics of the volume of tourist tax in Ukraine for 2018-2023 (before 2018, the rules and amounts of this local tax were different, so they cannot be compared). It can be seen from *Figure 3* that although the tourist tax rate is set by the decision of each specific local self-government authority for each day of short-stay accommodation in places of residence (overnight) and varies depending on the community from 0.5% of the minimum wage – for domestic tourism and up to 5% of the minimum wage – for inbound tourism, as provided for in subclause 268.5.1 of clause 268.5 of Article 268 of the Tax Code of Ukraine (Tax Code of Ukraine, 2018), the general trend is obvious – we see "failed" touristic 2020, and a 25% drop in the military 2022, followed by a 24% increase in 2023, which clearly indicates a certain recovery in the hotel sector.

Table 1

Dynamics of changes (growth rates) in the volume of tax revenues from the tourism sector in Ukrainian regions in 2021-2023

Region	Volume of tax revenues from the tourism sector, million hryvnias			Growth rates, %		
	2021	2022	2023	2021/2022	2022/2023	2021/2023
City of Kyiv	777.9	415.2	449.3	–46.6	8.2	–42.2
Vinnytsia	27.4	23.9	29.9	–12.8	25.1	9.1
Volyn	13.3	11.8	15.9	–11.3	34.7	19.5
Dnipropetrovsk	98.4	69.5	98.1	–29.4	41.2	–0.3
Donetsk	59.6	18.8	8.8	–68.5	–53.2	–85.2
Zhytomyr	14.1	9	14.5	–36.2	61.1	2.8
Zakarpattia	59.5	72.4	94.2	21.7	30.1	58.3
Zaporizhzhia	98.6	26.2	12.2	–73.4	–53.4	–87.6
Ivano-Frankivsk	132	159.7	138.8	21.0	–13.1	5.2
Kyiv	125.4	163.9	239	30.7	45.8	90.6
Kirovohrad	15.2	10.9	15.8	–28.3	45.0	3.9
Lviv	215.4	273.8	345.5	27.1	26.2	60.4
Luhansk	9.2	1.9	0.5	–79.3	–73.7	–94.6
Mykolaiv	45.9	14.3	21.7	–68.8	51.7	–52.7
Odesa	210.8	87.6	98.8	–58.4	12.8	–53.1
Poltava	43.5	34.6	45.4	–20.5	31.2	4.4
Rivne	16.2	14.1	20.1	–13.0	42.6	24.1
Sumy	11.4	7.3	9.8	–36.0	34.2	–14.0
Ternopil	17.3	15.1	19.6	–12.7	29.8	13.3
Kharkiv	104.8	38.9	49.6	–62.9	27.5	–52.7
Kherson	58.7	10.4	1.7	–82.3	–83.7	–97.1
Khmelnytskyi	21.4	22.6	31.2	5.6	38.1	45.8
Cherkasy	23	17.4	20.7	–24.3	19.0	–10.0
Chernivtsi	18.2	20.7	28.8	13.7	39.1	58.2
Chernihiv	18.6	11.3	10.8	–39.2	–4.4	–41.9

Source: calculated by the authors based on data (SATD, 2023).

If we analyze the regional differences in the volumes of tourist tax collected (SATD, 2024), we again see that the volume of tourist tax revenues in the regions that were partially occupied, as expected, sharply decreased, while the same indicator in Lviv, Ivano-Frankivsk, Zakarpattia, Chernivtsi, Kirovohrad, and Ternopil regions more than doubled. This creates a certain dilemma, as it is obvious that the growth was also due to the influx of refugees from other regions of the country, but formally, until they were registered as internally displaced people, they continued to pay tourist tax while staying in accommodation facilities.

4.4. Number of business entities and employment

The economic shock experienced by tourism business entities during the crisis is naturally reflected in the dynamics of the number of business entities and the number of employees (*Figure 4, 5*).

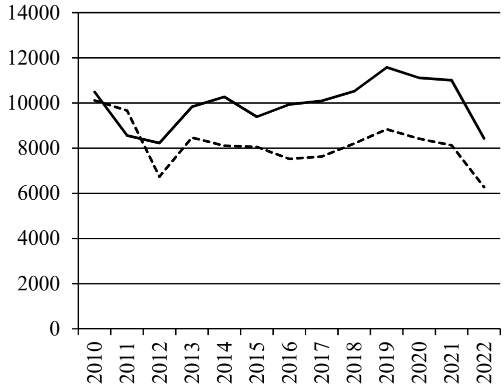

Figure 4. Dynamics of the number of tourism business entities, pcs

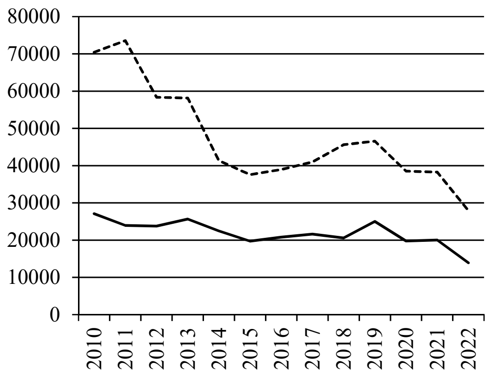

Figure 5. Dynamics of employment in the tourism sector by type of economic activity, persons

Source: created by the authors based on the data of the State Statistics Service of Ukraine (State Statistics Service, 2024).

Figure 4, 5 shows that the nature of the dynamics for each indicator in both studied branches of the tourism sector – hospitality and tour operators – is approximately the same, with response to crisis phenomena, but tour operators recovered from the crisis faster, reaching the pre-crisis values.

In order to analyze the dynamics of the tourism sector, it is worth considering this indicator by the types of economic activity that are related to tourism. We selected seven such types of activities according to KVED-2010 (NACE): hotels and similar accommodation, holiday and other short-stay accommodation, camping grounds, recreational vehicle parks and trailer parks, other accommodation, tour operators, travel agencies, other booking services and related activities (*Table 2*).

The analysis of the growth rates of the number of business entities shows that the tour operator market fully restored their pre-crisis values a year after the crisis began, while the hospitality market needed more time.

In terms of the number of employees, both sectors needed even more time – about 3–4 years – to restore their pre-crisis values. We can also see that during the crisis the rate of reduction in the number of employees in these markets is higher than the rate of reduction in the number of business entities.

Table 2

Dynamics of changes (growth rates) in the number of business entities in the tourism sector by type of economic activity, %

Comparison period	Short-stay accommodation					Tour operators, travel agencies, other booking services			
	Total	including:				Total	including:		
		hotels	holiday short-stay accommodation	camping grounds	other accommodation		travel agencies	tour operators	other booking services
2010/2011	–4.4	–3.4	–5.7	–3.7	–2.2	–18.4	–23.7	47.9	–28.2
2011/2012	–30.3	–26.0	–33.8	–16.5	–33.1	–3.9	–4.0	–4.1	–3.0
2012/2013	25.7	25.8	24.8	30.3	30.0	19.5	19.5	20.7	17.8
2013/2014	–4.2	7.7	–13.7	–16.3	–15.0	4.5	10.8	–11.8	–16.3
2014/2015	–0.6	–1.1	2.1	2.8	–13.7	–8.5	–10.0	–0.4	–7.0
2015/2016	–6.6	1.7	–20.0	–13.5	19.7	5.8	–2.1	–15.4	108.6
2016/2017	1.4	8.0	–4.6	–7.8	–15.1	1.6	6.6	1.2	–18.8
2017/2018	7.5	12.5	2.4	–6.8	–7.2	4.2	7.3	9.9	–17.0
2018/2019	7.7	9.3	5.9	1.8	1.7	10.0	10.4	3.5	14.4
2019/2020	–4.7	–6.0	–0.5	–8.9	–15.9	–4.0	–2.8	–5.0	–11.1
2020/2021	–3.5	–4.3	–1.4	–5.9	–6.8	–1.0	0.1	–4.8	–5.6
2021/2022	–22.8	–16.7	–32.1	–37.5	–30.5	–23.4	–22.7	–37.2	–14.4

Source: calculated by the authors based on data (State Statistics Service, 2024).

4.4 Sales volume, profitability, and efficiency

Another important indicator of the crisis is the volume of sales of goods (services), data on which are collected as part of the state statistical survey "Structural Changes in the Economy of the Country and its Regions" (*Figure 6*).

And again we see the steady growth of these branches of tourism sector in 2012–2013, a decline in 2014 by 30–50% depending on the type of activity, followed by a slow, even recovery of the sector until 2019, another crisis in 2020 with a drop in sales by 10-30% and a very rapid recovery in 2021 – from 60 to 90% in one year, exceeding the value of the pre-crisis 2019, which obviously indicates the adaptability of the system, and a new decline of 50% in 2022. In *Figure 7*, which shows the dynamics of net profit (loss) of tourism business entities, there are significant differences in the tourism sectors. We can see that after 2014 crisis, both the tour operators and the hospitality sector made a profit only in 2017, after 2020 crisis – in 2021, but the long military crisis of 2023 had a more negative impact on the hospitality sector.

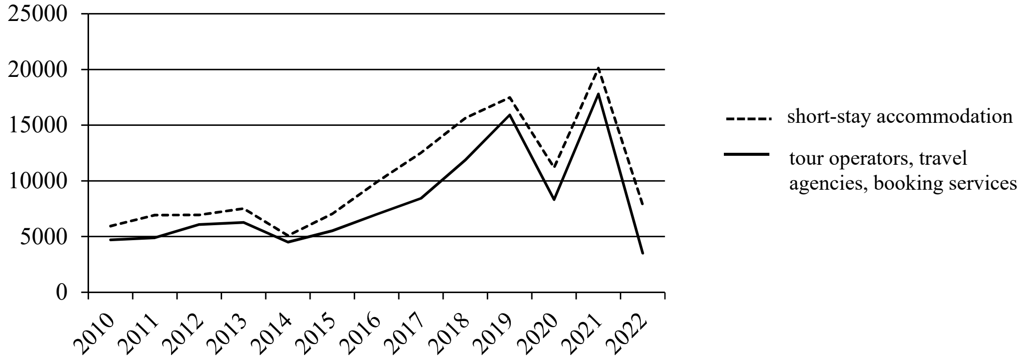

Figure 6. Dynamics of volumes of products sold by tourism business entities, million hryvnias

Source: created by the authors based on data (State Statistics Service, 2024).

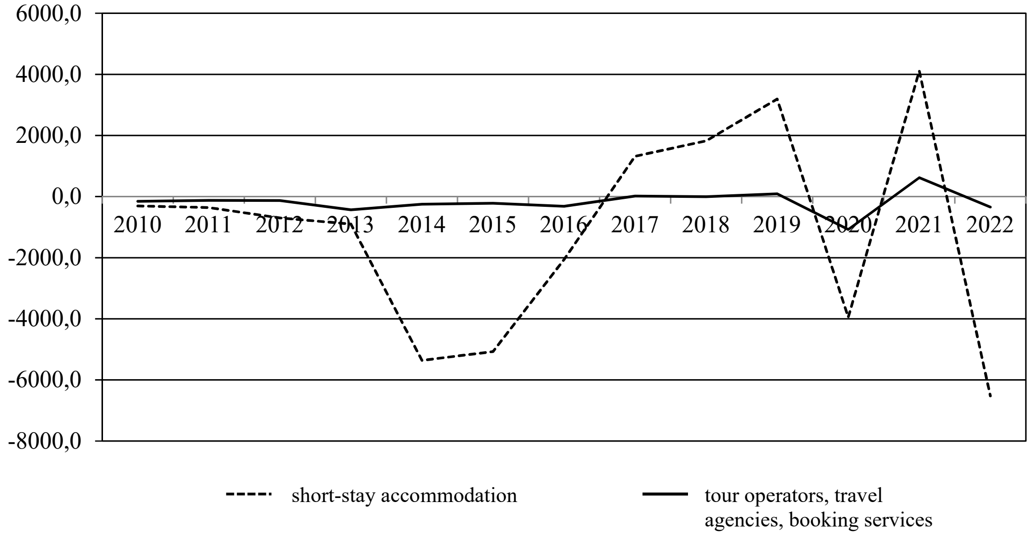

Figure 7. Dynamics of net profit (loss) of business entities in the tourism sector, million hryvnias

Source: created by the authors based on data (State Statistics Service, 2024).

Similar phenomena can be observed in another tourist sector – tour operation, where in 2014 the sales fell by 30% for all types of activities, and since 2015 the system began to recover at a rate of 20, 30, and in some activities 50% annually until the coronavirus crisis, when the sector "dropped" by 30–50%. However, the recovery came quite quickly, already in 2021, when the sales of tour operators increased by 140% at once, and sales of travel agents by 90% (*Table 3*). Obviously, a similar situation occurred in 2023, after a catastrophic decline due to the outbreak of war, but statistical data have not yet been published. Thus, we can say that the adaptability of the tour operation sector was even higher than in the hospitality sector.

Table 3

Dynamics (growth rates) of volumes of products (goods, services) sold by tourism business entities in 2010–2022, %

Comparison period	Short-stay accommodation					Tour operators, travel agencies, other booking services			
	Total	including:				Total	including:		
		hotels	holiday short-stay accommodation	camping grounds	other accommodation		travel agencies	tour operators	other booking services
2010/2011	16.8	22.4	5.3	25.9	0.0	3.9	4.8	21.8	–44.9
2011/2012	0.2	5.2	–7.6	–5.7	–32.1	24.4	–34.7	122.7	–20.2
2012/2013	8.1	9.1	1.7	301.6	9.4	3.1	8.8	–1.7	38.3
2013/2014	–32.3	–30.4	–35.7	–13.6	–53.5	–28.1	–25.1	–31.8	–3.9
2014/2015	38.4	45.9	11.0	–83.8	25.1	22.4	29.9	15.1	47.3
2015/2016	40.4	43.6	25.6	46.5	17.4	26.9	28.7	24.6	34.5
2016/2017	26.6	26.2	28.2	48.3	32.6	20.4	18.3	23.5	10.0
2017/2018	24.9	24.4	31.0	8.8	8.6	40.8	28.0	47.9	45.3
2018/2019	11.8	8.4	32.8	17.3	19.0	34.1	21.7	38.5	48.1
2019/2020	–36.0	–40.6	–13.9	–9.0	–24.3	–47.8	–43.4	–52.2	–33.2
2020/2021	79.9	77.2	93.2	6.8	55.0	114.1	93.1	135.5	72.1
2021/2022	–61.1	–51.2	–91.6	–51.5	–86.4	–80.3	–79.5	–84.3	–58.6

Source: calculated by the authors based on data (State Statistics Service, 2024)

However, if we consider the dynamics of profits (losses)[1] of tourism enterprises, grouping the above types of economic activity into two groups – hospitality or short-stay accommodation, which includes 4 KVED, and tour operators, travel agencies, other booking services and related activities, which includes 3 KVED, it becomes clear that enterprises of the first group with activity 55.10 Hotels and similar accommodation faster adapted to crises – and by 2014 they were chronically in losses, and this situation significantly worsened in 2014–2016, when their profitability ranged from -37 to -59%. In 2017–2019, the situation improved significantly, with hotels making a profit. However, COVID-19 crisis in Ukraine has once again worsened the situation in the hotel business, which was the most affected by the pandemic among all types of economic activity. The dynamics of profits (losses) of tour operators were almost similar to the hotel sector – they also suffered large losses in 2014–2016 and recovered in 2017–2019, experienced a deep drop in the coronavirus crisis and a subsequent encouraging rise in

[1] Net profit/net loss by type of economic activity is calculated as the algebraic sum of profit (loss) before taxes, income tax, and profit (loss) from discontinued operations after taxes in the reporting period (State Statistics Service, 2021)

profits, a new drop in 2022, and the beginning of recovery in 2023. As for the second group, travel agencies adapted best to the crisis, as they began to make a profit the following year after the drop (*Table 4*).

Table 4

Net profit (loss) of tourism enterprises by type of economic activity in 2010–2023, million hryvnias

Year	Short-stay accommodation					Tour operators, travel agencies, other booking services			
	Total	including:				Total	including:		
		hotels	holiday short-stay accommodation	camping grounds	other accommodation		travel agencies	tour operators	other booking services
2010	–309,5	–186,9	–97,0	–0,5	–24,9	–178,2	–128,5	–28,7	–20,9
2011	–357,9	–218,8	–138,6	–2,9	2,3	–172,7	–135,3	8,7	–46,1
2012	–700,6	–594,5	–105,3	–2,3	1,6	–134,3	–5,6	–125,5	–3,1
2013	–898,3	–762,6	–117,8	–1,4	–16,4	–480,6	–380,0	–51,9	–48,6
2014	–5361,3	–5142,9	–176,2	–13,1	–29,2	–297,0	–35,9	–212,3	–48,7
2015	–5072,1	–4959,1	–90,8	–20,9	–1,3	–242,5	–1,5	–216,5	–24,3
2016	–2060,9	–2028,6	–29,5	1,4	–4,2	–281,7	46,2	–365,3	37,4
2017	1323,0	1470,2	–132,2	–6,8	–8,2	0,8	22,8	–2,9	–19,0
2018	1825,2	1846,7	–11,9	–0,9	–8,6	11,0	57,9	–59,9	12,9
2019	3194,7	3192,9	11,1	–0,9	–8,3	126,2	121,4	–29,3	34,0
2020	–3947,3	–3858,6	–82,1	0,5	–7,1	–1126,4	–58,1	–1017,5	–50,7
2021	4107,1	2760,3	1344,4	0,7	1,6	589,4	161,7	458,1	–30,3
2022	–6526,7	–6464,0	–66,4	–0,4	4,1	–463,9	–72,8	–270,1	–121,0
2023	–664,1	–624,7	–42,4	0,1	2,9	2318,3	64,4	2115,0	138,8

Source: calculated by the authors based on data (State Statistics Service, 2024).

If we analyze the profitability of operating activities by tourism sectors (types of economic activity), based on the position that the profitability of all activities is calculated as the result of ratio of net profit (loss) to all expenses of enterprises, and the profitability of operating activities is calculated as the result of ratio of the financial result from operating activities (profit, loss) to the expenses of operating activities of enterprises (State Statistics Service, 2021), we see evidence that the tour operation sector is emerging from the crisis faster than the hospitality sector (*Table 5, Figure 8*).

Thus, looking at each post-crisis period, we see a time lag of one year for profitability growth for travel agents (mainly small and micro businesses) and tour operators, while hotels need more time to improve their efficiency.

Table 5

Profitability of enterprises by types of economic activity for 2010–2023, %

Years	Hotels and similar accommodation		Holiday and other short-stay accommodation		Camping grounds, recreational vehicle parks and trailer parks		Other accommodation		Tour agencies		Tour operators		Other booking services and related activities	
	operating activities	all activities	operating activities	all activities	operating activities	all activities	operating activities	all activities	operating activities	all activities	operating activities	all activities	operating activities	all activities
2010	1.6	–2.7	–7.1	–7.6	–20.3	–20.6	–5.6	–6.7	–2.4	–4.1	11.5	–2.1	–5.5	–6.6
2011	1.5	–3.2	–5.7	–10.2	–39.4	–53.2	0.0	0.4	–2.3	–4.0	1.8	0.3	–5.9	–9.4
2012	–4.9	–8.5	–4.0	–7.3	–24.8	–32.1	2.9	1.0	1.5	–0.4	–0.7	–2.9	–0.3	–1.6
2013	–5.3	–10.6	–5.3	–8.6	–2.9	–4.0	–6.5	–7.6	–20.8	–20.5	0.5	–1.2	–6.2	–13.1
2014	–54.4	–54.7	–17.1	–21.4	–29.1	–29.1	–17.0	–34.3	–3.9	–3.3	–4.2	–6.7	–11.1	–15.3
2015	–35.3	–37.2	–9.2	–11.3	–74.0	–80.6	–2.7	–2.2	–0.8	–0.1	–4.0	–5.7	2.2	–5.9
2016	–5.9	–16.1	–1.7	–3.5	28.3	9.1	–2.6	–6.3	1.8	3.0	–8.2	–7.4	3.1	8.0
2017	18.7	11.6	–4.2	–12.0	–54.2	–47.7	–5.3	–8.2	1.8	1.3	0.0	–0.1	–10.4	–3.9
2018	22.3	14.6	–0.1	–0.9	–8.6	–8.8	–11.5	–9.6	4.4	2.8	–0.2	–0.8	3.4	1.9
2019	25.5	23.6	0.9	0.7	–8.3	–10.6	–8.9	–7.3	7.9	5.3	–0.9	–0.3	5.8	3.4
2020	–28.5	–30.6	–6.7	–5.1	–0.6	6.3	–10.1	–1.1	–5.0	–5.1	–11.0	–15.4	–8.2	–7.6
2021	16.6	22.5	97.7	80.7	20.8	9.3	–10.3	0.2	4.9	5.9	5.3	4.9	–2.4	–2.5
2022	–22.4	–44.3	–22.4	–9.6	32.7	–4.4	–4.2	6.9	–5.6	–7.0	–8.9	–11.9	–31.8	–9.8
2023	4.8	–5.3	–14.4	–8.1	5.2	1.3	–7.8	4.3	4.2	4.3	79.9	62.8	16.2	10.3

Source: compiled by the authors based on data (State Statistics Service, 2024).

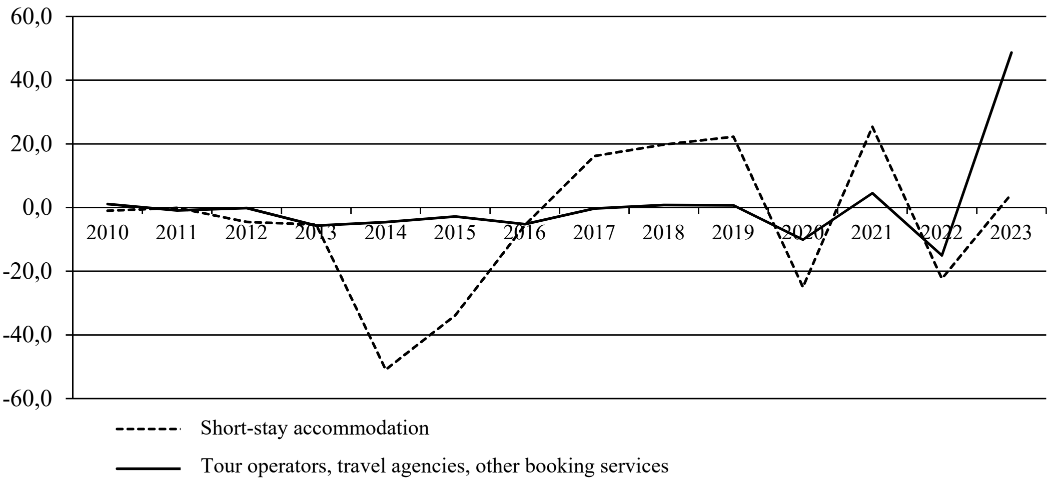

Figure 8. Dynamics of operating profitability of tourism enterprises, %

Source: created by the authors based on data (State Statistics Service, 2024).

For example, all tour operation sector, including tour operators, travel agents, and booking companies, had negative operating and total profitability in 2022, and in 2023 this level rose to the industry average of 4.2% and 4.3% for agents and 79% and 62% for tour operators.

At the same time, the hotel sector shows deeper declines (see *Figure 8*) and slower adaptation to the crisis that lasts longer than a year.

5. Crisis recovery

The duration of any particular crisis and the associated recovery period can vary significantly. The impact of the crisis is multidimensional and, in addition to economic and social losses, it affects a number of other aspects – physical destruction, environmental losses, medical and emotional states of people.

Effective recovery of the tourism sector at micro, meso, and macro levels requires a large-scale restructuring of business processes and strong marketing.

Meso and macro levels include improving operational practices and systems, law enforcement and preventive measures, strong public relations, creating positive images and impressions, celebrity visits, meeting journalists, holding international events, that is, everything that can affect the subjective opinions and attitudes of potential consumers. At micro level, the anti-crisis strategies include diversifying the product base, targeting new market segments, and improving quality and competitiveness.

Summarizing the approaches of Ukrainian scientists, we can distinguish the following groups of strategic and tactical measures:

diversification, that is, expanding the field of activity of a business entity in any direction, so as not to be dependent on one market, is used at the beginning of the enterprise establishment, and at the first signs of a crisis. The purpose of diversification is to combine different stages of production and distribution, and different types of activities within one organization to significantly save costs. In the tourism sector of Ukraine, we see such examples of diversification as the introduction of transportation services by a tour operator; entry of foreign tour operators into the domestic tourism market, etc;

reengineering – redesigning the enterprise's business processes by reducing unnecessary links and operations in business processes, unnecessary time and other resources in order to improve performance indicators, such as labor productivity, service time, cost price, etc;

regularization – formation of a system of strategic planning and management accounting, creation of a comprehensive system of financial control and planning, automated accounting system, full-fledged marketing services, etc. Using this method the enterprises create management systems that are able to solve a large volume of complex tasks related to work (Nizalov, 2000);

restructuring – implementation of organizational, economic, legal, production and technical measures aimed at changing the enterprise's structure, its management, and forms of management that can ensure the enterprise's financial recovery, increase in the volume of competitive products, and increase in production efficiency;

merger – amalgamation of enterprises (by creating a new legal entity or connecting enterprises to parent enterprise), as a result of which the owners (shareholders) of the merged enterprises will exercise control over all the net assets of the merged enterprises;

liquidation – termination of the enterprise's activities in order to satisfy creditors' claims;

downsizing – reduction of production capacities and the number of employees of the enterprise according to real demand and market opportunities in order to reduce fixed costs and production costs;

rehabilitation – combines a set of financial, economic, production, technical, organizational and social measures aimed at rapid improvement of the enterprise's financial performance by changing the structure of the enterprise's assets and liabilities. The rehabilitation measures include presservation, lease and sale of fixed assets not used by the enterprise, replacement of short-term debt obligations with long-term ones, transfer of social facilities to municipal ownership, etc. (Zakharchenko, 2014);

monitoring – research, assessment and forecasting the state of the environment in connection with economic activity of the enterprise to detect an impending crisis and its "weak signals" (Zakharchenko, 2014);

controlling – function in the enterprise management system that analyzes and coordinates the system of implementation of production programs in comparison with the planned indicators (Ruban, 2015);

benchmarking – continuous systematic search for and implementation of best practices that will lead the organization to a more perfect form. It is an effective tool for determining the company's position in comparison with other organizations of similar size and/or field of activity (Ruban, 2015).

From the perspective of holistic crisis management, the recovery process can also provide some experience, and the lessons learned should be evaluated and used to develop improved strategies to mitigate future crises. For destinations that are heavily dependent on tourism, such reforms imply significant economic, social and structural investments.

Conclusions

Thus, this article systematically sorts out statistical indicators that clearly demonstrate the impact of crisis phenomena on the development of domestic tourism sector, clarifies the research context and framework for crisis management in tourism in order to ultimately help the tourism industry to improve the level of anti-crisis management and provide a theoretical basis for anti-crisis management in tourism. The article provides an overview of the most significant destructive events for Ukrainian tourism over the past decade.

The statistical assessment proves the existence of a certain scenario of events in the tourism market, which includes the following stages:

at the first stage, there is a crisis trigger or a certain internal or external event that triggers crisis phenomena of various types, causes a sharp decline in demand in all market sectors, and therefore, an economic shock in the tourism sector, especially noticeable due to the drop in the values of all indicators of economic activity;

at the second stage, there are rapid changes in the demographic, behavioral, and motivational structure of demand;

at the third stage, tourism enterprises and destinations, trying to survive, adapt business processes to new conditions, initiate the launch of products and services that are best suited to changes in demand, differentiate their activities, and then, after recovering from the shock, begin to actively influence the demand in new conditions;

at the fourth stage, depending on the duration of crisis, demand and key economic indicators of the industry's performance recover.

The analysis of statistics on the activities of domestic business entities proves that, due to its structure and specific features of business processes, the tour operator market adapts to crisis phenomena faster than the hospitality market, which confirms the suggested hypothesis. In addition, tourism enterprises of traditionally tourist regions, in terms of both demand (large places with a concentration of consumers) and supply (Ivano-Frankivsk, Lviv, Zakarpattia regions), endure crises more easily.

It is the regional aspect of research on crisis phenomena that can be the basis of our further research.

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