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SUBREGIONAL FEATURES OF ENTREPRENEURSHIP DEVELOPMENT IN THE RECREATIONAL SPHERE

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Introduction. The development of the sub-regions of the Republic of Crimea is characterized by a difference in the performance indicators of the enterprises of the tourism industry. The paper examines the differences in the efficiency of the activities of tourism enterprises in the Crimean subregions. Resource asymmetry in the region is considered as such reasons. **Methodology.** As a correlation with the territorial concentration of resources, the return on total capital is used, which characterizes the efficiency of the use of all assets of the enterprise. The study used methods of correlation analysis to establish this relationship, where the factor (cause) indicator is the resource asymmetry of the region. Other methods of statistical research (sampling, data grouping) and general scientific methods (analysis, synthesis, systematization) were also used. **Results.** As a result of the study, one can note a higher efficiency of enterprises in subregions with a greater concentration of potential. Territorial concentration of potential characterizes unequal conditions for the development of enterprises in subregions. As a result, Greater Yalta, Greater Alushta and Feodosia are developing at a faster pace than other sub-regions of the Republic of Crimea. It has been established that subregions with a high level of concentration of natural and historical and cultural potential are characterized by a higher efficiency of tourism enterprises in the subregions. The result of assessing the dependence of the return on total capital and the level of territorial concentration of natural and historical and cultural potential turned out to be 0.73, which indicates a close connection between the indicators, assessed on the Chaddock scale. **Conclusions.** The results of the study can be used in planning the development of areas of activity and types of recreation in the Crimean territory in accordance with its resource asymmetry. This study is necessary to assess the prospects for the development of the tourism industry in the region as a whole.

Key words: recreational resources, resource asymmetry, concentration of natural resources, recreational infrastructure, recreational potential, entrepreneurship, recreational complexes, tourism and recreational industry, potential assessment.

Introduction

The solution to the problem of regional development in the Russian Federation in the conditions of a market method of management is the resource provision of entrepreneurship. Entrepreneurial activity is a factor in the sustainable growth of promising industries in the regions due to the system of state and market self-regulation and an increase in the standard of living of the population on this basis. An important role in relation to the development of Crimea is played by the recreational and tourist industry, which in general covers not only the spheres of recreation and entertainment, but also those that provide and serve them.

The Republic of Crimea is a unique region of the Russian Federation, which has a powerful natural and climatic, landscape, historical and cultural, recreational and resort complex, which is the basis for the development of the region's tourism sector [1]. Despite the resource potential of the region, problems arise regarding the effective use of natural potential. The recreational potential of Crimea has a peculiarity of uneven distribu-

tion throughout the region. Some sub-regions have significant differences in its concentration and, as a consequence, different entrepreneurial activity.

In the works of many researchers, the high tourism potential of the Crimea and the low level of development of the tourism sector are noted. It is noted that the enterprises of the tourism industry in the region use their potential inefficiently and the need to develop scientifically based concepts aimed at improving the efficiency of their activities is noted. The problems of enterprise efficiency are associated with the low level of development of the recreational infrastructure and its lagging behind world service standards, the limited range of services and the quality of additional services, the training of specialized personnel and the low quality of management in a market economy [1–7].

The problems of economic potential and development of the tourism industry at the level of enterprises and at the level of the region as a whole were studied in the works of domestic scientists Tsekhla S. Yu., Simchenko N. A., Klimchuk S. V. [1–4], Berezhnaya I. V., Yakovenko I. M. [5; 6], Oborin M. S. [7], Pavlenko I. G., Bukreev I. A. [8–12]. In the works of the authors, the problems of staffing, financial resources, evaluation of the effectiveness of the management mechanism and the economic potential of enterprises are investigated. All of the above studies point to one of the main problems of seasonality in the functioning of the tourism industry. In the works of foreign authors [13–15], the factors of ensuring competitiveness and the formation of an effective strategy for the development of enterprises and the region are studied.

In the aggregate of the existing general problems of the tourism industry in the region and ways to solve them, it becomes necessary to highlight the specific features of each subregion of Crimea. The specific features of the subregions are based on the territorial asymmetry of the recreational potential. So, there is a need to study the relationship between these features of the subregions and the efficiency of tourism industry enterprises. This procedure is also necessary when determining the role of each of the subregions in assessing the prospects for the development of the tourism industry.

The article is devoted to analyze the impact of the territorial asymmetry of the recreational potential of the Crimea on the efficiency of the activities of enterprises in the recreational sector.

Materials and methods

As an information base for assessing differences in the efficiency of the functioning of enterprises in the tourism industry by subregions, as well as searching for and establishing reasons, the reporting for 2020 for 10 enterprises of Big Yalta and 10 enterprises of Big Alushta from among the leading enterprises of the industry and a larger sample of enterprises from other sub-regions of Crimea. Tourism industry enterprises were included in the sample based on the principle of their stable functioning and adequacy to market conditions, therefore, the sample did not include enterprises with the FSBI status, the overwhelming presence of which is noted in Yevpatoria. As a result, a sample group of enterprises from each subregion represented the state of the tourism industry in the subregion in the study. The reporting data of enterprises by region and subregions were taken from the information resources of the Internet, namely, the service for working with state and commercial purchases «SINAPSE» was used [4]. Information about the territorial asymmetry of the recreational potential as a factor in the financial condition of the enterprises of the tourism industry in the region was obtained as a result of previous studies by the authors, which are presented in [8; 9].

Results and discussion

The development of the tourism industry requires not only state support, but also developed market conditions. Recreational potential can be effectively realized only if all the benefits for society are taken into account, that is, if the basic economic principles (full employment of resources, efficient distribution of resources and production efficiency) are observed. These three basic principles of economic efficiency are relevant for the development of any sector of the economy (agriculture, transport, construction, trade). The efficiency of production in the tourism industry is expressed in the saving of social labor in various ways of producing a recreational product, which is carried out due to the unique combination and the presence in the region of a large amount of natural recreational resources. Social labor associated with the creation of a recreational resource, *ceteris paribus*, dramatically increases the cost of a recreational product [16].

The basis for the development of the recreational economy of Crimea is the recreational subregions, areas including significant in terms of territory and population (location) recreational agglomerations, zones, complexes, united by common socio-economic functions, as well as development goals. Recreational areas are historically established forms of organization of the economy, which has features in the development of entrepreneurial activity [5].

The uniqueness of the climatic factors of the entire Crimean coast and, in particular, the South Coast, the territorial location of most sanatoriums in a park area on the seashore allows for sanatorium treatment all year round. The main profiles of spa treatment: pulmonary, cardiological, neurological, musculoskeletal. The minimum term for the provision of services for all profiles is 10 days. Most often, sanatorium-resort institutions are located from residential buildings, include a swimming pool, a physiotherapy room, a gym, diagnostic and treatment rooms, have their own therapeutic beaches, with a large length and a shady area equipped with awnings and trestle beds. On the beaches of the sanatoriums there are playgrounds with an animator, a bar, a boat station, a toilet, a massage room, showers, changing rooms, a reception area for selective ultraviolet lamps, a strict medical control area with sunbathing and other climatic procedures, a reflexology path, a diving center. SPA salons are created on the basis of modern sanatoriums, which include Russian, Finnish, Turkish baths, infrared saunas and solariums, pools with a complex of hydromassage facilities.

The availability of natural resources is one of the components of competitive advantages in the development of the recreational and tourism industry, but this is not enough for the effective economic development of the region; it is also necessary to develop the economic infrastructure. It should be noted that the economic component is a derivative of the fundamental component of the potential (natural and historical and cultural resources), but its state is also one of the conditions affecting recreation [11]. Thus, recreational enterprises in different sub-regions give different economic results. The sample used enterprises of the recreational sector of Crimea, taking into account their distribution by subregion.

Among the most significant problems of using the recreational and tourist complex of Big Yalta can be called seasonality. In the region, more than 80 % of the enterprises of the complex have the opportunity to work all year round, almost all of them work seasonally, from May to October, which significantly reduces the return on the work of recreational enterprises [9–12].

For the successful development of enterprises, as noted earlier, it is necessary to increase business activity in the off-season (a criterion for business activity in the off-season, when Marginal Revenue > Variable Costs), which also solves the issue of efficiency.

To improve the financial condition of enterprises in the short term, an approach is needed that takes into account seasonal fluctuations, the presence of which, in turn, leads to underutilization and underutilization of fixed assets, labor and financial resources. Such accounting for seasonality will allow more efficient use of fixed assets of the company and working capital of the enterprise, and also makes it possible to create a more efficient management system, increase sales, optimize accounts receivable and accounts payable [7–9].

Low season is the period of New Year and May holidays, which are present throughout the year and add up to a month. The “off” season is the almost complete absence of tourists for five months. Thus, the favorable months are five months, and the unfavorable seven. Ways to mitigate the negative effect of the seasonality factor will also contribute to improving the qualifications of personnel, increasing its share, increasing the prestige of labor involved in tourism and recreation, and the employee’s interest in professional development. Business cycles of seasonality are reflected in the financial results of activities of enterprises of the recreational and tourist complex of the Republic of Crimea.

To assess the activities of Big Yalta enterprises, as noted earlier, the reporting for 2020 for 10 enterprises of Big Yalta from among the leading enterprises in the industry (except for those with FSBI status) was selectively studied. The assessment was made according to the indicators of profitability, financial independence of enterprises and absolute values of the total capital of enterprises. The performance indicators of enterprises in the recreational sphere of Big Yalta significantly exceed the indicators of enterprises in other sub-regions of Crimea. Among the enterprises of Big Yalta there are those that differ in basic indicators and have very low autonomy ratios and negative return on equity, which indicates the ineffectiveness of activities in combination with the use of borrowed funds (Table 1). The table shows the relative indicators of profitability, financial independence of enterprises and the absolute values of the total capital of enterprises in thousand rubles.

Two large enterprises included in the sample for the Big Yalta subregion (LLC «GRANT-SV», LLC «ECOLOGICAL AND TOURIST CENTER IN PARKOVOY») have a profitability of 0.01–0.03 and represent about 80 % of the capital from the entire sample. In Big Alushta, two enterprises (OJSC «Sanatorium «Blue Wave», LLC «Pension» Sea») represent more than 50 % of the capital from the entire sample (the first with a low return on equity of 0.04). For the purposes of the study, it is worth excluding these enterprises from the analysis, since they occupy the overwhelming share of capital and in the territory of Crimea in other subregions there is not even close such a value of the capital of the tourism industry. The inefficiency of these large enterprises will significantly affect the performance of the tourism industries in these two sub-regions. Other enterprises of the Big Yalta sub-region operate much more efficiently than most of the Crimean enterprises.

Table 1 – Indicators of activity of enterprises of Big Yalta for 2020, thousand rubles

Indicators of activity of enterprises of Big Yalta	JSC sanatorium «Ai-Petri»	LLC «Sanatorium Kirova»	LLC Sanatorium «Kurort-Miskhor»	PJSC «G/K «YALTA-INTOURIST»	LLC «SKOK» Ai-Danil»	LLC «Resort» Morskoy Priboy»	LLC «GRANT-SV»	LLC «SKK» Blue Bay»	LLC «ECOLOGICAL AND TOURIST CENTER IN THE PARK»	LLC «PALMIRA-PALACE»
Return on total capital	0,31	0,12	0,48	0,27	0,13	0,02	0,03	0,21	0,03	0,20
Return on equity	0,18	0,25	0,17	0,01	0,01	0,17	0,04	0,28	0,01	0,45
Return on sales	0,47	0,13	0,41	0,65	0,20	1,85	0,15	0,90	0,31	0,46
Total Capital	515 310	322 750	324 033	1 633 983	423 658	943 176	14 240 250	564 008	13 364 863	1 478 250
Resource productivity	0,66	0,94	1,16	0,42	0,64	0,01	0,22	0,23	0,09	0,44
Autonomy ratio	0,89	0,44	0,92	0,00	0,94	0,85	0,86	0,09	0,99	0,25

Calculated by the authors based on [17; 18]

As a result of the analysis of the economic activity of the enterprises of the recreational complex of Big Yalta, high indicators of the share of equity in the assets of enterprises that conduct economic activities efficiently were revealed. The profitability of total and equity capital of a significant part of enterprises, and especially in the sub-regions of Crimea, is not at a very high level, which is one of the problems of access to credit.

On the territory of the Big Yalta sub-region, there are numerous historical, cultural and natural resources (historical, cultural and architectural monuments, natural landscape objects). Among them are the highest waterfall on the peninsula, Uchan-Su (98 m), Mount Ai-Petri (1234 m), Nikitsky Botanical Garden, large resort parks - Massandrovsky, Livadiyskiy, Miskhorskiy, Alupkinskiy. Among the monuments are world-famous palaces-museums: Vorontsovsky, Livadiyskiy, Massandrovskiy.

Big Yalta also significantly surpasses other sub-regions in terms of the availability of economic resources. So, the sub-region occupies only 1.1 % of the area of the peninsula, but has more than 20 % of the total number of health resorts in Crimea, incl. 44 % of sanatoriums, 28 % of hotels, 25 % of holiday homes (26,2 % of accommodations) [9].

The efficiency of recreational enterprises in Big Yalta is noticeably more efficient than other sub-regions of Crimea, which is characterized by higher profitability indicators and the presence of a higher share of borrowed funds in financial management. So, in the sub regional aspect, it correlates with the indicators of the concentration of resources (natural, historical, cultural and economic).

A group of selected businesses for each sub-region was presented in a further study as the state of that sub-region's tourism industry. Based on studies of the efficiency of enterprises of these groups, which are presented for each subregion by the return on the total capital of its tourism industry and the resource endowment (concentration of economic resources) of these subregions, there is a direct relationship (0,73). The relationship between the concentration of economic resources and the return on total capital is noticeably smaller (0,59) (Table 2).

The concentration of the potential of the Greater Yalta subregion per unit area is 16,91 times higher than in the region as a whole. Natural and recreational resources are the benefits of nature, which determine the benefits of developing tourism activities and their profitability. The higher efficiency of enterprises is due not only to natural properties, according to which less labor is required to produce goods, ceteris paribus, but also to the presence of a developed economic infrastructure (economic resources).

Table 2 – Indicators of sub-regional development of the recreational sphere 2020

Indicators of resource types / Subregions	Big Yalta	Big Alushta	Sudak	Feodosia	Kerch Peninsula	Black Sea region	Saki district	Bakhchisaray district	Correlation of the types of resources with the return on total capital
Area of the subregion	1,1	2,7	2,1	1,3	11,2	5,8	8,7	6,1	
Concentration of potential (resources)	16,91	6,04	2,24	4,77	2,06	1,55	1,13	1,57	
Concentration (natural and historical-cultural) resources	10,91	5,07	1,1	3,08	1,79	1,41	1,03	1,26	0,73
Concentration of economic resources	6	0,96	1,14	1,69	0,28	0,14	0,09	0,31	0,59
Return on total capital of the tourism industry in the subregion	0,21	0,19	0,07	0,12	0,08	0,08	0,17	0,1	

Calculated by the authors based on [9; 19]

The correlation relationships that were drawn between the indicators of resource concentration and the profitability of the total capital of enterprises also have a high direct dependence. So, we can conclude that the efficiency of enterprises depends on both the natural and economic components of the potential of the region.

Conclusions

Natural and historical-cultural resources have a significant correlation with the return on total capital. These resources are the result of the action of the forces of nature and the historical development of the territory and are largely independent of entrepreneurial activity. Entrepreneurial activity in the field of tourism in different sub-regions gives different economic results, which is mainly due to the appropriation of natural rent. In modern conditions of development of the territory of Greater Yalta, the natural and recreational potential is exposed to the negative impact of the environment, since the recreational load is uneven. On the territory of the region, the highest concentration of the population is observed directly in the city of Yalta. Thus, the development of the industry occurs with damage to the natural potential, which has no material value.

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СУБРЕГИОНАЛЬНЫЕ ОСОБЕННОСТИ РАЗВИТИЯ ПРЕДПРИНИМАТЕЛЬСТВА В РЕКРЕАЦИОННОЙ СФЕРЕ

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Введение. Развитие некоторых субрегионов Республики Крым характеризуется более высокими показателями деятельности предприятий относительно других субрегионов Крыма. В работе исследуются различия в эффективности деятельности предприятий туристской сферы по субрегионам Крыма. В качестве таких причин рассматривается ресурсная асимметрия в регионе. **Методология.** В качестве соотношения с территориальной концентрацией ресурсов используется рентабельность совокупного капитала, характеризующая эффективность использования всех активов предприятия. Использовались методы корреляционного анализа для установления данной зависимости, где факторным (причина) показателем выступает ресурсная асимметрия региона. Также использовались другие методы статистического исследования (выборка, группировка данных) и общенаучные методы (анализ, синтез, систематизация). **Результаты.** В результате исследования можно отметить более высокую эффективность предприятий в субрегионах с большей концентрацией потенциала. Территориальная концентрация потенциала характеризует неравные условия для развития предприятий в субрегионах. В результате Большая Ялта, Большая Алушта и Феодосия развиваются более быстрыми темпами, чем другие субрегионы Республики Крым. Установлено, что субрегионы с высоким уровнем концентрации природного и историко-культурного потенциала характеризуются более высокой эффективностью предприятий туристской деятельности в субрегионах. Результат оценки зависимости рентабельности совокупного капитала от уровня территориальной концентрации природного и историко-культурного потенциала получился 0,73, что говорит о тесной связи показателей, оценивая по шкале Чеддока. **Выводы.** Результаты исследования могут быть использованы в планировании развития сфер деятельности и видов рекреации территории Крыма в соответствии с учетом его ресурсной асимметрии. Данное исследование необходимо для оценки перспектив развития туристической отрасли региона в целом.

Ключевые слова: рекреационные ресурсы, ресурсная асимметрия, концентрация природных ресурсов, рекреационная инфраструктура, рекреационный потенциал, предпринимательство, рекреационные комплексы, туристско-рекреационная отрасль, оценка потенциала.