FEATURES OF INSTITUTIONAL CHANGE IN THE CONTEXT OF ACCOUNTING STANDARDIZATION AND UNIVERSALIZATION OF THE REGULATORY MECHANISM FOR INTERNATIONAL TOURIST ACTIVITIES

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Abstract. Theoretical and applied principles of implementation of uniform requirements on all stages of the creation and implementation of tourist services, as guaranteed by international regulation and development of universal mechanisms to guarantee appropriate standards are considered in the article. A special attention is focused on the analysis of different approaches defining the quality of tourist services, information saturation and support. It is determined that an important aspect of institutional change is the improvement of the base, the supporting organization of the tourism market development, maintaining market equilibrium, the penetration of the national market to the international market of tourist services, the distribution of income between sectors of the economy, the mechanism of prevention of crisis phenomena. The result of these transformations will be the creation of a legal framework to increase the dynamics of tourism development, organization of cooperation strategies between consumers of tourism services, travel companies and agencies, balanced utilization of tourism services and tourism products, regulation of development and differentiation of income to balance the economic potential, given the internal and external risks in the formation and implementation of tourism services. The aim of this work is the study of institutional transformations in the sphere of international tourism activity based on the use of approaches for standardization and universalization of the tourist services, the use of information support of the tourism industry. Diversification of tourism services requires from international institutions development, implementation and maintenance of a safety management system. Methodology. The study is based on the assessment of international practice, which showed the development of various approaches to the standardization of tourist services, reference tools online that provide information about the property, infrastructure, scores of consumers. The key objectives of the institutional changes lie in the interaction between the various subject-object items, as consumers, tour operators and an outlined range of institutions are subjects of the international tourist market. A dualistic approach to their cooperation can be based on the transformation of institutions and the unity and integrity of the system are based on the differentiation of tools and tasks of market development of tourist services. Another vector of the transformation of the global crises and threats and internal risks, as the presence of certain institutions to monitor these crises and accounting indicators when coordinating the development of a strategy for the balanced development of the national market of tourist services is an important element of transformational change. The results have identified that a high level of standardization and unification of services in the field of international tourism and ensure consumers a unified approach to the formation of the qualitative characteristics of the services, regardless of the country of consumption is the basis of modern globalization processes of institutionalization of this sphere.

Key words: international tourism, standardization, licensing, institutional change, regulatory mechanisms, information security, legal basis.

JEL Classification: F53, F55, L15, L83
1. Introduction

Analysing current trends in tourism development, namely, the deepening of diversification of tourism services, the rapid growth of global demand that have led to a significant complication of the system of customer service, we should determine the lagging of the current institutional system of the tourism industry from the needs, which determines the objective necessity to upgrade its quality on the basis of, on the one hand, clear delineation of functions of existing institutions and the allocation of risks between them, and on the other hand supplement of the existing competencies of the institutions of qualitatively new functions that relate to security and protection of personal data, institutional support for related industries, the regulation of tourism business processes and ensuring the relevant standards.

The impact of the global tourism market to domestic producers is by a standardization and unification of services, using a common methodology to pricing, the content of the tourism product, opportunities of access to foreign markets and practical implementation of the internationalization of economic activities. It is important to note that the defining element of the global institutionalization of the tourism business activities as a process of becoming sustainable institutions on the production and implementation at the international level is the presence of regulatory mechanism and its institutional support. In the context of the deepening universalization of approaches to the standardization of tourism services in the private sphere consists of those components of the tourist product, as the requirements for accommodation, food, transport, and insurance components.

Theoretical basis for planning and organization of tourism on the procedural and structural approaches have identified the leading international C. Costa, E. Panyik, D. Buhalis (Costa, Panyik, Buhalis, 2013) and domestic P. Stoliarchuk, V. Dominiuk tourism research in the context of the analysis of the main trends of European planning and organization of tourism and standardization.

The main purpose of the article is the study of institutional transformations in the sphere of international tourism activity based on the use of approaches for standardization and universalization of the tourist services, the use of information support the tourism industry.

2. Presentation of the basic material

A high level of standardization and unification of services provided in the field of international tourism ensure consumers a unified approach to the formation of the qualitative characteristics of the services, regardless of the country of consumption, is the basis of modern globalization processes of institutionalization of this sphere. The main tools that implement this direction are the introduction of uniform requirements for all stages of the creation and implementation of tourist services, as guaranteed by international regulation and development of universal mechanisms to guarantee appropriate standards. In the context of the implementation of the business activities in the field of international tourism, compliance with international standards and requirements for tourist accommodation is the core competitiveness of enterprises at the level of both the state and global corporations.

It should be noted that depending on the specifics of the impact on the composition of tourist product, universal regulators of tourism activity are generated on the basis of practical demands and needs of tourists, which in the period of formation of mass tourism have received the final regulatory framework, have been issued in legislative initiatives supported by international organizations and other subjects of the market. To summarize existing in international practice base standards for tourism activities and justification of directions of improvement of the regulatory institutions in the context of the expansion of functions of institutions that exist, it is necessary to group travel services by type and specificity of the regulatory mechanism at the international, national, transboundary, and regional levels. In contrast to the requirements for food or insurance, which have become active in recent years, the problem of developing a standard approach to the classification of hotels, apartments and campsites arose in the mid-50s.

Institutional capacity of the World Tourism Organization and International Hotel Association could not carry out a clear regulation on criteria and classification criteria, and some of the participants opposed the introduction of a unified approach. At that time, some countries lacked a national system of categorization of accommodation facilities, which significantly complicates the situation for the accommodation of tourists and the increasing use of tourism potential. The lack of a global vision and subsequent discussions have failed to address this issue, which was transferred to the regional enterprises wishing to use a single system to unify the services provided and the further development of world tourism. For a long time, a system regarding the development of common international standards has evolved but still depends on regional trends and national initiatives. It is transformed into such assessment of the quality of hotel services, as the French national classification, the Indian system based on points (stars), American (diamonds), system V&V (crown) in respect of accommodation, Michelin star in the restaurant business.

Despite regional vector, a number of proposals could have global importance because, for a long time, Europe remains the leading tourist flows and revenue. Exploring the regulatory tools for the development of tourism in various countries, worked out by Stoliarchuk P., Dominic V. (Stoliarchuk, Dominic, 2010), we formed a system of national standards for tourism services.
Among the most common national standards is the requirement for services of hotels, campgrounds, recreation centres, hostels, bed and breakfasts, residences in schools. In particular, the sector of tourism standards generally specifies national standards in countries such as Botswana, Canada, Germany, and France; the USA, the UK, Spain, the Netherlands, there are specific national standards regulating the market of tourist services (ISO 18513:2003 – Tourism. Services – hotels and other types of tourism accommodation – Terminology; BSR / NSF 166-200x – Hotels: public health; BS EN ISO 18513:2003 – Tourism services. Hotels and other types of tourist accommodation. Terminology; BS EN 13809:2003 – Tourism services. Travel agencies and tour operators – Terminology). In several other countries (Ireland, Republic of Korea, Lebanon, Lithuania, Singapore, Turkey, etc.) certain is shared sector standards of tourism: compulsory registration the system of classification of hotels and guest houses; standards for outbound tourism; standards for hotels and furnished apartments; rating for hotels; the law on tourism in Lithuania requires the certification of all hotels, motels and camps that will be classified; The Board of Singapore is working on NSRS professional standards for self-declaration of conformity, peer review and accreditation (Table 1).

Today, the standardization of tourism services has new potential initiatives, in particular, the European Commission (DG ENTERPRISE) requested the European Committee for Standardization (CEN) to develop a basis for the standardization of services, whose purpose will be to research and explore possible areas of standardization of services. Modern current standard, which was last revised and affirmed in 2014 have ISO 18513: 2003 (Tourism services – Hotels, 2003), which defines the terms commonly used in the tourism industry, to facilitate understanding between users and providers of tourist services. Assisting customers in the informed selection of tourist service has the potential to increase the likelihood of satisfaction of the expectations and enhance the enjoyment, that is, the tourism industry will also benefit from more informed consumers. In our view, the wording of the standard tourism definitions is a difficult task, not least because of cultural differences and translation difficulties, as result was prepared an application that serves as a dictionary with the equivalence between English, French, German and Spanish. In accordance with the internal rules of CEN/CENELEC national standards organizations of the following countries are bound to implement this European standard: Austria, Belgium, Czech Republic, Denmark, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Italy, Luxembourg, Malta, the Netherlands, Norway, Portugal, Slovakia, Spain, Sweden, Switzerland, and the United Kingdom. The ISO committee on conformity assessment (CASCO) has developed international standards, which set out requirements for the criteria of compliance with international standards in the field of tourism, including certification of the areas of products, services, personnel, management systems, international standards of self-declaration of conformity, peer review and accreditation (Table 1).

### Table 1

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<tr>
<th>Name of the standard</th>
<th>Sphere of influence</th>
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<tr>
<td>ISO/TC 228 Tourism and related services</td>
<td>Standardization of terminology and specifications of services provided by tourism organizations, including related activities, touristic destinations and the requirements of facilities and equipment that are used to provide tourism buyers, providers, and consumers with criteria for making informed decisions.</td>
</tr>
<tr>
<td>ISO 21101:2014(en) Adventure tourism – Safety management system – Requirements</td>
<td>To increase the level of security, meeting the expectations of participants and staff safety, demonstrating safe practices, support compliance with applicable legal requirements</td>
</tr>
<tr>
<td>ISO 18513: 2003 Tourism services – Hotel and other types of tourism accommodation – Terminology</td>
<td>Defined terms commonly used in the tourism industry to facilitate understanding between users and providers of tourist services</td>
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<tr>
<td>ISO 13009, Tourism and related services</td>
<td>Requirements and recommendations for beach operation emphasize the importance of access to beaches with facilities such as toilets, showers or sink for the feet, as well as the point for drinking water, adapted for people with special needs.</td>
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<tr>
<td>ISO 14785, Tourist information offices</td>
<td>Information about tourism and services – demand that offers a number of recommendations to make the tourist information office (TIO) available to everybody. TIO should consider the aspects related to mobility (entrance, car parking and premises without barriers)</td>
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It should be noted that diversification of tourist services requires that international institutions develop, implement and maintain a safety management system. To help providers of adventure tourism in this issue, a new tutorial was published which gives simple step-by-step instructions and is fully consistent with the requirements of ISO 21101 for safety management of adventure tourism. Whether it is trekking, diving, rafting, canyons, jumping, or any other exciting activity in the fresh air, keeping participants safe is a priority of the tour operator, which uses this system of standardization.

As noted by Frederick S., 2010, long-term proposals for ensuring growth after the crisis in the global networks for the countries that are developing are based on the possibility of using international and regional certificates. In this coordinate system, in our opinion, it is necessary to encourage and assist entities of business activities, product standards and technologies that are required by international buyers, such as ISO 9000 and 14000, to diversify buyers, products, and end markets on the basis of the requirements to qualitative characteristics of the travel services and its components.

The most favourable and easiest form of state regulation of activities of market entities in the field of tourism is licensing, as compared to the certificate, such permission is obtained much easier. Many countries have introduced institutional regulation of such a tool, but remain specific features of this activity, in particular, state regulation of the tourism industry in France by the Ministry of Culture and Tourism, which is established in 2009 Agency of tourist development (Senin, 2016). The analysis enables us to determine the main priorities for the development of tourism in this state (the third model) and on the basis established in 2009 Agency of tourist development of France “AtoutFrance” performs the functions of licensing in the sphere of tourism and management of the unified register of travel agencies. We can say that in fact, the state took over the function of story regulatory oversight and statistical monitoring of business activity in the sphere of international tourism.

State policy on tourism in Turkey is implemented by the Ministry of Culture and Tourism, which is responsible for the promotion of tourism products on the international markets, organizing promotional events and companies in different regions of the world and forms the main directions of development of the tourism sector; this is inherent in the second model, state intervention in the regulation of the tourism industry. Licensing is required to perform activities associated with tourism and is divided into subtypes depending on the volume of provided services. In particular, there is a license for companies providing complex tourist product with the set of all services from transportation, accommodation, food, leisure (license A) the license granted to market actors that sell tickets for excursions and transport links and license for agencies that provide services only domestic tourists. Group of enterprises, which obtained licenses types (B) and (C) may also provide the services assigned to them by travel agencies of the group (A) on the implementation of rounds (Galasiuk, 2010). As an important element of the regulatory mechanism in this country, we need to determine the close cooperation of state bodies with the business sector: the license is issued only after registration of the tour company in Association of Turkish travel agencies “TÜRSAB”.

In Malaysia, the tourism policy of the state determines the specially created Ministry of tourism, under the jurisdiction of which is the national licensing division (first model). It should be noted that in comparison with other countries, the licensing authority in Malaysia has too broad powers, up to the optimal number of businesses that operate in tourism, which indicates the establishment of a rigid command and administrative methods of state control over the activities of licensees in the field of tourism (Honzharevska, 2006). Similar documents are used for certification of tourist services and accommodation facilities, which creates further restrictions for entry into this sector as local stakeholders for business activities and global TNCs.

The practice of carrying out tourist activity in the UK indicates an optional licensing of companies that carry out service of incoming tourist flow. In fact, the responsibility for compliance totally assumes domestic legislation, if a business entity is involved in the organization of trips of not only English tourists, it must have permission from several regulatory bodies (IATA, ATOL, ED) and make about 40-80 thousand dollars cash collateral, which will be used for the protection of British tourists abroad in case of force-majeure circumstances endangering the life or health of a citizen. In our opinion, this approach defined high standards for the protection of national citizens, significant insurance pay-outs in the event of accidents and close interaction between insurance institutions with travel agencies.

As one of the key components of the institutional mechanism to ensure the process of licensing tourist activities in Italy are carried out by local Executive bodies with specific competence and relevant experience, although licensing and main types of a single license are the same for the whole country: international tour operator activities, domestic and travel Agency activities. As noted by V. Senin, there may exist and additional financial mechanism-guarantee. In particular, some regions of Italy have laws providing for the deposit upon receipt of the license (the amount of the deposit for license type A is 40-200 thousand dollars, as for getting the license type B – 10-40 thousand dollars) (Senin, 2016). The analysis enables us to determine the harmonization of national institutional structures with a global, in particular, the competencies regarding the compliance with international requirements are duplicated, but the determining factor remains the existence of individual approach of each country to the
Improvement of regulatory institutions in the context of the expansion of functions of existing institutions takes place according to needs and opportunities of the creation of new global institutions with new competencies and functional powers adequate to the scale of the globalization of the tourism industry. An important basis in this context is information support of the industry because in modern conditions the international tourism takes the next place after IT on the level of use of information in production, realization, and consumption of the tourism product.

It should be noted that the international tourism market is a complex field of intangible resources from the perspective of the consumer and the provider. This service is information-intensive and requires the use of information technology more than any other sphere of activity. Established trends of post-industrial national economies have transformed information technology into a system of organized methods and means of collecting, recording, transmission, storage, search, processing, and protection of information based on application software development, telecommunications, hardware (technical) means.

The use of different systems for quick information search, processing, evaluation, presentation to a consumer becomes the key to the successful functioning of the entities providing tourist services, and development of the international market as a whole.

Now there is a clear distinction of integrated information technology systems used in tourism, requiring a computer system that integrates the different components of international tourist industry, starting with reserving hotel rooms, rental cars, special tourist equipment, electronic boards, airlines, ensuring uninterrupted system of money transfers between counterparties and business entities, the organisation of support of business travel that requires conference calls. Proof of the integration of this system is the influence of the level of use, speed, the reliability of data transmission to all subjects involved in the creation and implementation of tourist product.

The essence of information technologies, which are used in the international market of tourism services, constitutes the methods and means of the development and support of information flows in control systems by any objects, including the hospitality industry. Supporting the opinion of foreign researchers D. Buhalis (Buhalis, 2016), H. Werthner, A. Alzua-Sorzabal, L. Cantoni (Werthner, Alzua-Sorzabal, Cantoni, 2015; Pego, 2015), who note that information technology and tourism were the main catalysts for the development of the world economy in the last 40 years, it should be noted a direct impact of computerization on tourism industry. The tourism industry in the last two or three decades has undergone enormous influence of scientific and technical progress, the consequence of which was that small travel agents and tour operators use computer technology to automate both core and support functions and major global tourist circuits formed specialized institutions regarding the use of information systems in the promotion of the tourist product within the country and abroad.

Tourism is ideally suited for the introduction of modern information technologies, since it is needed for systems that in the shortest period provide information about the availability of vehicles and the possibilities of the inventory, provide fast backup, adjustments, release of funds and the automation of support tasks in the provision of tourism services; the parallel formation documents such as tickets, bills and guides, providing the calculated and reference information. World practice has shown the development of various reference tools on the net that provides information about the property, infrastructure, consumer perceptions, help to create own routes, namely: TripAdvisor TripSay, TripWolf, Doppler, Wikitravel. The process of further development and improvement of institutional change in the context of sustainable dynamics of relations, the definition of basic trends of the formation and evolution of the structure of the world market of tourist services should be pursued on the basis of the fact that the international regulation of tourist activities is carried out by international organizations on the basis of realization of complex of measures with the aim of balanced development of world tourism, compliance with relevant standards and enabling effective control of all components sectors, involved in creating the tourism product. International organizations established on the base of state agencies and non-governmental entities implement multilateral regulation of the tourism industry. However, their heterogeneous nature should be noted and different levels of competence depending on the general and sectoral nature, legal status and representation of the countries. Among international organizations with a high level of competence of a general nature, we should highlight the World Council for Travel and Tourism, International Association for Excursions and Tours, International Tourism Alliance, the International Union of Official Tourist Organizations.

Continuing studies of V. Kiptenko (Kiptenko, 2011), who has separated international intergovernmental and non-governmental organizations associated with tourism, we should implement the functionality of specialized organizations related to tourism (institutions connected with the tourist exchange; organizations dealing with leisure and recreation, institutions related to the youth and student tourism), transport institutions, organizations implementing professional training and research activities in the tourism sector, the institutions that ensure the cooperation information, professional and public institutions in the field of tourism, organization of various fields of tourism. The
key objectives of the institutional changes lie in the interaction between the various subject-object items, as consumers, tour operators and outlined a range of institutions are subjects of the international tourist market. A dualistic approach to their cooperation can be based on the transformation of institutions and the unity and integrity of the system are based on the differentiation of tools and tasks of market development of tourist services. Another vector of the transformation of the global crises and threats and internal risks, as the presence of certain institutions to monitor these crises and accounting indicators when coordinating the development of a strategy for the balanced development of the national market of tourist services is an important element of transformational change. Concerning the mentioned above, we can create a system of institutional change from the position of strategic objectives (Table 2).

As noted before, the interaction between different subjects of the market is the basis for the formation of a new policy of development of the tourist market in the conditions of globalization. In the market of tourist services, there are confirmed the principal theoretical concepts of the influence of postmodern trends on the evolution of the system of social values that are reflected in the change of attitude of man to work and, as a consequence – to the rest, and determines the transformation of tourism demand.

### 3. Conclusions and prospects for further research

Modern transformation of social institutions is based on the new trends in the field of tourism. A high level of standardization and unification of services in the field of international tourism ensure consumers a unified approach to the formation of the qualitative characteristics of the services, regardless of the country of consumption. It is the basis of modern globalization processes of institutionalization of this sphere. The main tools of implementing this direction are the introduction of uniform requirements for all stages of the creation and implementation of tourist services, as guaranteed by international regulation and development of universal mechanisms to guarantee appropriate standards. In the context of the implementation of the business activities in the field of international tourism, compliance with international standards and requirements for tourist accommodation is the core competitiveness of enterprises both at the level of state and global corporations. That is why the main proposals for change in the institutional environment of international markets of tourist services are the creation of special bodies for the promotion and development of tourist centres in countries that are developing, using the experience and potential of already established markets of tourist services.

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