



## Methods for assessing the balanced development of entrepreneurship in the field of cultural tourism

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**Abstract.** The aim of this article was to analyse modern approaches to tourist zoning in Ukraine and assess the balanced development of cultural tourism in regions, considering economic, social, and ecological factors. Methods for evaluating the development of cultural tourism were identified, problems hindering were highlighted, recommendations for ensuring the sustainable development of the tourism sector under wartime conditions were formulated. It was defined the main approaches to evaluating the balanced development of cultural tourism, which involved the preservation and popularisation of cultural heritage. Also, it included the restoration of architectural monuments and the organisation of cultural festivals. One of the elements of the studied approaches was the development of tourist routes aimed at improving transportation accessibility to cultural sites and using digital technologies. It was emphasised the importance of adhering to sustainable development through monitoring the ecological impact on cultural and natural sites, using resource-saving technologies, ensuring social responsibility in tourism. The importance of integrating cultural heritage into regional sustainable development initiatives was stressed. Cultural tourism was a significant component of regional sustainable development, contributing to economic growth, the preservation of cultural heritage, and the formation of a positive image of regions. Successful cultural tourism development required a systematic approach that involved interaction among local communities, authorities, tourism companies, and stakeholders. The analysis of regional tourism development indicators pointed to several key problems hindering growth, such as insufficiently developed tourism infrastructure, the low priority of tourism, the absence of comprehensive development programs in most regions, and the underestimation of territorial resources. The number of tourism entities, the quantity and quality of areas with tourism infrastructure, the volume of visitor flows, and the accessibility of natural, recreational, cultural, and historical resources became key indicators for determining the level of tourism development. The results of the study can be useful for management bodies and tourism companies in developing effective strategies for cultural tourism development, aiming for a balance between economic growth, cultural heritage preservation, and meeting local community needs

**Keywords:** hospitality industry; sustainable development; historical-cultural heritage; tourist region; tourism services sector

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## Introduction

Changes in social relations necessitate a rethinking of pressing issues, particularly in the tourism sector, which is a crucial component of socio-economic development. Due to its rich natural and recreational resources, as well as a rich historical and cultural heritage, Ukraine has significant potential for both internal and international tourism. Analysing visitor activity and assessing resources available in different locations is crucial for the successful development of the industry. Global pandemics, which have caused a crisis in the travel and tourism industry, have made this issue even more relevant. A comprehensive assessment of regional opportunities, threats, and resource potential will help shape an effective strategy for the development of both internal and international tourism.

Tourism is one of the most dynamic sectors of the global economy, as evidenced by its rapid growth. From 2014 to 2024, the average annual growth rate of demand for tourist services was around 4.6%, and the total turnover of the industry reached 6 trillion USD. Tourism accounted for 7% of global investments, 11% of global consumer spending, and one in every eight jobs. According to the World Tourism Organization (2024), the number of travelers worldwide was directly proportional to the world's population.

According to the World Economic Forum's tourism competitiveness rankings, the industry leaders are Spain, France, Germany, the USA, and the United Kingdom, while Ukraine did not make the list (Travel & tourism development index 2021..., 2022). Effective management of the tourism sector has allowed many countries, which do not have as rich natural and cultural resources as Ukraine, to accelerate their economic development. Therefore, the quality assessment of tourism potential and its regulation was becoming increasingly important. Analysing the attractiveness of a region has allowed government organisations to find viable locations for tourism development, create competitive tourism products, and market them both domestically and internationally. The issue of regional competitiveness and increasing tourism attractiveness has been studied by both Ukrainian and foreign researchers. A. Okhrimenko & I. Antonenko (2023) analysed modern state, trends, and prospects for the development of the tourism and hotel business in Ukraine, along with the economic and managerial aspects of hospitality enterprises and their potential for post-war recovery. To enhance the competitiveness of the hotel industry, special attention was given to the implementation of innovative technologies, the digitalisation of business processes, and the strategic management of its development. M.Yu. Barna & Y.V. Stetsyk (2023) focused on the importance of organising and researching cultural events for economic development and the preservation of cultural heritage in the context of war. L. Bozhko & V. Kholodok (2022) analysed the experience of countries that successfully restored

their tourism sectors after war, which could serve as a foundation for Ukraine's tourism development opportunities. The work by A. Mazaraki *et al.* (2020) was dedicated to analysing trends and challenges in the tourism industry in the context of forming a new paradigm of future economic development Society 5.0. The authors examined tourism as a strategic sphere that can play an important role in implementing the Society 5.0 concept by adapting to global challenges and using new technologies for its development.

According to E. Zabarna (2017), regions were formed primarily based on economic feasibility and united territories with similar economic structures. Regarding the competitiveness of tourist regions, K. Tymoshenko (2020) stated that the competitiveness of an entity operating at a certain level can only be ensured if the competitiveness of entities at higher levels is also present. Thus, the competitiveness of individual tourism enterprises at the micro level depended on the growth of competitiveness in the tourism sector of a destination at the meso level, which was made possible through the competitiveness of the tourism industry at the macro level of Ukraine. As a result, the tourism sector acquired a new systemic characteristic and obtained a synergistic effect. The most crucial factor for the development of tourism destinations became the formation of strategic competitive advantages. The differences inherent in a tourist destination can be both positive and negative from the perspective of tourism organisations.

Authors K. Pompurová & I. Šimočková (2014) studied the key factors affecting the competitiveness of tourist destinations in a country. Their approach combined the analysis of statistical data and sociological surveys conducted among tourists from major markets. This allowed them to conclude that, to increase attractiveness, tourism products need to be adapted according to the expectations of foreign visitors.

The purpose of the article was to analyse the modern state of Ukraine's tourism industry under global and internal challenges, such as the COVID-19 pandemic, war, economic instability, and environmental threats.

## Materials and Methods

The article employed a comprehensive approach to assess the balanced development of entrepreneurship in cultural tourism, taking into account economic, social, and environmental aspects. To ensure the reliability of the results and form well-founded conclusions, various scientific methods were used in the research. In particular, the statistical method allowed for the collection and analysis of real data on the activities of tourism entities based on specific observations and actual indicators. This method provided practical insight into the dynamics of changes in tourism and the interaction between regions. The systematisation method was used to analyse existing scientific approaches, concepts, and

models in the field of balanced cultural tourism development in regions. This helped to identify key trends being applied, formulate new proposals for further research on adapting these concepts within the context of balanced cultural tourism development in Ukraine.

For the statistical analysis of collected data on the economic activities of the tourism sector and the establishment of dependencies between the studied indicators, such as tax revenues from tourism, economic-mathematical methods were applied. Specifically, regression analysis was used to forecast tourist flows based on factors such as the state of cultural heritage, infrastructure levels, advertising expenditures, and seasonality. Additionally, through the analysis method, the tourist was defined as a "unit of account" in the tourism sector, with divisions into groups, focusing on inbound and outbound tourism, which impact the financial flows of both Ukraine and other countries. The primary data for analysis were obtained from statistical sources such as the World Tourism Organization (2024) and the State Statistics Service of Ukraine (2025). These sources provided data on tax revenues from the tourism sector by region for the period 2022-2024, allowing for a graphical interpretation of the dynamics of tax revenues from tourism. Furthermore, data from sources such as Travel and Tourism (2024) and Global and regional tourism performance (2025) were used to analyse global trends in the studied industry. The study also used environmental audits to assess the impact of tourism activities on the condition of cultural objects and the environment, analysing the effect of tourist flows on cultural heritage sites.

## Results and Discussion

Tourist zoning can be understood as the division of territory into separate regions, taking into account natural, cultural-historical, socio-economic, and infrastructural features, which contributed to the effective planning and development of tourism. It helped to identify promising directions for tourism development, considering the uniqueness of the natural and cultural resources of each region. Four main regions were distinguished:

the Carpathian, Polissya, Dnieper, and Azov-Black Sea regions. Additionally, scholars had defined seven regions of Ukraine: Carpathian (Western), Volyn-Ternopil (North-Western or Polissya), Zhytomyr-Vinnitsia (Buffer), Kyiv (Central), Kharkiv (North-Eastern), Dnieper-Donetsk (South-Eastern), and Black Sea (Southern) (Pankova, 2003).

Besides these approaches, there was a tendency to merge three coastal regions into a single Crimean-Odesa-Azov tourist region, while the Carpathian region remained separate. In general, a tourist region encompassed the territory, where tourist attractions were concentrated and necessary tourism services were provided. It may include individual cities, resorts, regions, and districts, as well as larger territorial formations such as regions, countries, or groups of countries that attract tourists. In this sense, the term "region" referred to a part of the country's territory, which borders administrative-territorial units and has certain natural, geographical, economic, and ecological features. A tourist region was understood as a territory with certain appeal to tourists, having a developed tourism infrastructure and organisational system. Its appeal was determined by various factors, including natural, historical, cultural, social, and economic aspects. The foundation for the formation of the region was tourist resources, which determined the region's specialisation. For example, cultural and historical monuments have become the foundation for forming popular modern tourist destinations (Pankova, 2003).

The principles of sustainable cultural tourism development, which included the preservation and economical use of historical-cultural resources, the implementation of environmentally conscious practices, assistance to local communities, and support for the financial stability of the tourism sector, should serve as the foundation for the growth of tourist destinations. The assessment of the balanced development of the cultural tourism industry involved the use of a number of methodologies and approaches, which allowed to determine, how economic, social, and environmental issues influence the growth of the hospitality sector (Table 1).

**Table 1.** Approaches to assessing the balanced development of entrepreneurship in the field of cultural tourism

Category of approaches	Evaluation methods	Description
Economic approaches	SWOT-analysis	Study of the advantages and disadvantages of enterprises, as well as opportunities and risks in the external environment
	Financial analysis	Assessing profitability, liquidity, financial stability, and their impact on the local economy
Social approaches	Return on investment (ROI) analysis	Evaluating the profitability of investments in building tourist routes or cultural sites
	Employment assessment	Analysing the number of jobs created by the cultural tourism sector
	Customer satisfaction index	Assessing the level of tourist satisfaction with services, infrastructure, and the condition of cultural objects
	Sociological surveys	Studying the opinions of local residents and tourists on the quality of life, cultural heritage, and regional development
Environmental approaches	Environmental impact analysis	Studying the impact of tourism on ecological balance, natural, and cultural landscapes

Table 1, Continued

Category of approaches	Evaluation methods	Description
Environmental approaches	Resource use evaluation	Analysing the consumption of water, energy, waste generation, and environmental condition near cultural sites
Integrated approaches	Multicriteria assessment	Using various factors for a comprehensive analysis of the effectiveness of cultural tourism development
	Balanced scorecard (BSC)	Assessing the effectiveness of cultural heritage management based on internal procedures, personnel development, client relations, and finances
Digital approaches	Big Data analytics	Analysing large datasets about tourist flows, cultural site ratings, and visitation dynamics
	GIS technologies	Assessing the location of cultural sites, their accessibility, and tourist interest zones
	Scenario development modeling	Predicting future demand for cultural services using artificial intelligence

**Source:** developed by the authors based on Yu. Yukhnovska (2019)

The mentioned approaches allowed for a thorough assessment of sustainable development, which improved company productivity, protected cultural values, and contributed to regional sustainable economic growth. To achieve sustainable development in cultural tourism, the environmental impact of cultural and natural sites must be considered. Additionally,

resource-saving technologies should be actively used, and social responsibility in the tourism sector must be ensured for cultural tourism to develop sustainably. A comprehensive approach to these factors will contribute to improving the quality of life for local populations, reducing the negative environmental impact, and preserving unique heritage (Table 2).

Table 2. Environmental impact of tourism on cultural and natural sites

Aspect	Characteristics	Examples
Environmental impact on objects	1) degradation of monuments due to tourist flows; 2) pollution of natural areas (waste, soil erosion); 3) reduction in biodiversity	1) overcrowding at St. Sophia's Cathedral in Kyiv; 2) destruction of the Kakhovka Reservoir; 3) damage to the natural landscapes of the Carpathians
Resource-saving technologies	1) solar panels, energy-saving lamps; 2) water-saving systems (reuse); 3) electric transport for tourists	1) solar panels in hotels in Odesa; 2) electric buses in the Carpathians; 3) waste sorting in national parks
Social responsibility	1) support for local communities (job creation, promoting crafts); 2) engaging tourists in ecological culture; 3) investment in the restoration and preservation of objects	1) tourist taxes for the preservation of the Carpathians; 2) educational programs for museum visitors; 3) restoration of Lviv's historic center
Education and engaging tourists	1) informing about respectful treatment of cultural heritage; 2) teaching ethical behaviour (no littering, respecting sites)	1) information stands at Khortytsia Reserve; 2) ecological festivals in Ukraine's national parks
Preservation of objects	1) monitoring tourist load; 2) restoration and support of monuments; 3) use of digital technologies to create 3D models of cultural heritage	1) 3D model of Chersonesus Taurica; 2) restoration of the Golden Gates in Kyiv; 3) restricting access to popular locations (e.g., Odesa catacombs)

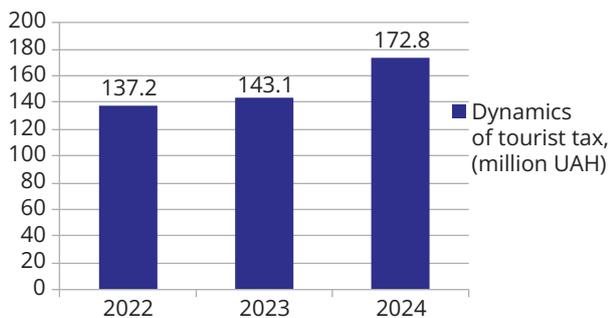
**Source:** developed by the authors

The development of sustainable tourism requires achieving a balance between social responsibility, the preservation of cultural and natural heritage, and commercial benefits. The use of resource-saving technologies and the promotion of environmental awareness were key conditions for preserving unique sites for future generations. At the modern stage, tourism development was significantly limited by a number of fundamental barriers (Global and regional..., 2025). The COVID-19 pandemic became one of the main issues hindering the growth of the industry, particularly due to strict quarantine restrictions, border closures, reduced visitor numbers, increased sanitary norms, decreased revenue for tourism enterprises, and Russia's war against Ukraine,

which included the destruction of tourism infrastructure, historical landmarks, landmine contamination, decreased security, and the outflow of foreign tourists and investors, triggering a series of other crises. These included inflation, rising fuel and transportation costs, and a decrease in population purchasing power, which limited travel opportunities; reduced funding for tourism projects, lack of resources for infrastructure restoration and cultural site restoration; and the lack of convenient air connections.

Due to the conflict, economic instability, and the pandemic, many tourism professionals changed careers or moved abroad, adding another obstacle to industry growth. To overcome these challenges, a comprehen-

sive tourism development strategy was needed, including infrastructure restoration, investment attraction, adaptation to new security conditions, and support for sustainable tourism. Despite the difficulties caused by the conflict, Ukraine's tourism sector had the opportunity to preserve the country's unique cultural heritage, while simultaneously strengthening the local economy. From January to September 2024, about 173 million UAH in tourism taxes were collected for local budgets. The State Agency for Tourism Development (SATD) reported the amount of tourism tax revenue to local budgets for the first three quarters of 2024. For the first nine months of 2024, tourism tax revenues in Ukraine amounted to 172 million UAH (143 million EUR), which was 21% more than in the same period in 2023. Regional tourism taxes for 2021 amounted to 243 million UAH, almost 30% more than in 2024 (Public report of the State Agency for..., 2024). The cities of Kyiv and five regions led in tourism tax payments: Lviv, Ivano-Frankivsk, Kyiv, Zakarpattia, and Dnipropetrovsk regions (Fig. 1).



**Figure 1.** Dynamics of tourist tax, million UAH

**Source:** Public report of the State Agency for Tourism Development of Ukraine (2024)

In 2024, Kyiv's budget received the highest amount of tourism tax – 34 million 417 thousand UAH, compared to 21 million 26 thousand UAH in 2023. However, compared to 2021, the capital's tourism tax has decreased by half – to 67 million 995 thousand UAH. The budget of the Lviv region was replenished by 32 million 769 thousand UAH. This amount was 42% higher than in 2021, when the tourism tax to the Lviv region budget was 2 million 308 thousand UAH. Ivano-Frankivsk region received 22 million 7 thousand 452 UAH in tourism tax, which was 120% more than in 2021. The tourism tax in the region was 14 million 69 thousand 900 UAH as of the third quarter of 2023 (Public report of the State Agency for..., 2024).

In 2024, the tourism tax in Zakarpattia region amounted to 15 million 93 thousand UAH. This was almost the same as in 2023 – 14 million 84 thousand UAH. It was also one-third higher than in 2021 – 11 million 749 thousand UAH. Due to the tourism tax, the budget of Kyiv region was replenished by 10 million 731 thousand UAH for the first nine months of 2024. This amount was one-third less than the amount collected in 2021

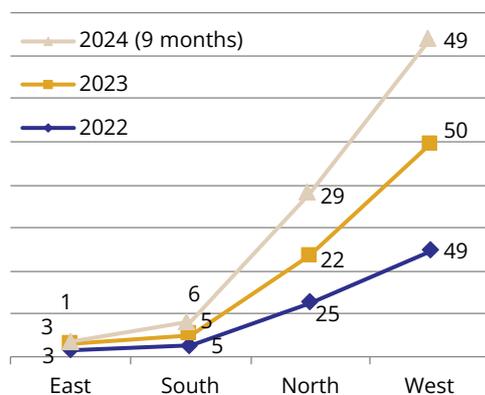
(15 million 310 thousand UAH). It was also twice as much as in 2023 (6 million 905 thousand UAH) (Public report of the State Agency for..., 2024).

With a revenue budget of 10 million 186 thousand UAH, Dnipropetrovsk region took first place. This amount exceeded the tourism tax in the region in 2023 by 18% (9 million 92 thousand UAH) and was almost the same as the tourism tax in 2021 (10 million 72 thousand UAH). Compared to 2023, the tourism tax in Central Ukraine increased in 2024: in Vinnytsia region (3 million 560 thousand UAH vs. 2 million 521 thousand UAH), Poltava region (4 million 946 thousand UAH vs. 4 million 497 thousand UAH), Kirovohrad region (1 million 252 thousand UAH vs. 1 million 62 thousand UAH). However, from January to September 2024, the tourism tax revenue in Cherkasy region decreased by more than 30% compared to the same period in 2023 (3 million 932 thousand UAH vs. 5 million 481 thousand UAH) (Public report of the State Agency for..., 2024).

In Khmelnytskyi region in 2024, the tourism tax amounted to 5 million 271 thousand UAH compared to 3 million 754 thousand UAH in 2023, in Ternopil region – 984 thousand UAH compared to 1 million 3 thousand 200 UAH, and in Chernivtsi region – 2 million 342 thousand UAH compared to 2 million 935 thousand UAH. Compared to 1 million UAH in 2021, the tourism tax in Bukovina increased by 166%. In 2024, the budget from tourism tax in Volyn region was replenished by 2 million 568 thousand UAH. This amount was 23% higher than the 2023 figures, which were 2 million 8 thousand 700 UAH. In Rivne region, the local budget received 1 million 968 thousand UAH compared to 1 million 778 thousand UAH in 2022. Additionally, in the southern regions of Ukraine, the tourism tax was partially increased, mainly in Odesa and Mykolaiv regions. In Odesa region, the tourism tax increased by 45% compared to 2023 (7 million 727 thousand UAH vs. 5 million 340 thousand UAH) (Public report of the State Agency for..., 2024).

In the third quarter of 2024, Mykolaiv region transferred 1 million 727 thousand UAH in tourism tax to the budget compared to 457 thousand UAH in 2023. In Zaporizhzhia region, the tourism tax remained almost the same as in 2023 (1 million 3 thousand 480 UAH vs. 396 thousand UAH). In the northern regions of Ukraine, tourism tax generally increased. In Zhytomyr region – by 10% (2 million 21 thousand UAH vs. 2 million 3 thousand UAH in 2023); in Sumy region – by 29% (1 million 3 thousand 200 UAH vs. 802 thousand UAH); in Chernihiv region – by 21% (1 million 18 thousand UAH vs. 976 thousand UAH). In the eastern regions – Kharkiv, Donetsk, and Luhansk, as well as in the southern region – Kherston – tourism tax significantly decreased (Public report of the State Agency for..., 2024). The local council decided to set rates up to 0.5% for internal tourism and 5% for inbound tourism for each day of temporary residence. As of 2023, the maximum rates were 30 UAH for internal tourism and 300 UAH for inbound tourism (State

Statistics Service of Ukraine, 2025). Figure 2 graphically depicted the dynamics of tourism tax revenue by regions of Ukraine.



**Figure 2.** Dynamics of tourist tax revenue by region (%)

**Source:** Public report of the State Agency for Tourism Development of Ukraine (2024)

The main accounting unit in the tourism sector is the traveler, or any person, who travels between countries, regardless of the purpose of the trip or the type of transport. This group included both tourists and other individuals, who travel. Travelers were divided into two groups: those, who stay overnight and those, who make day trips. Thus, tourists were defined as those, who travel for various purposes and spend at least one night in accommodation (hotels, campsites, resorts). The term “outbound tourism” referred to international travel by Ukrainian citizens, and money spent abroad was economically considered an import. This led to the issue of a reduction in internal financial flows. Additionally, outbound tourism contributed to cultural exchange, which improved understanding of other countries and their ways of life. On the other hand, inbound tourism was considered an export, as it brought foreign income. The quality of services and the development of tourist infrastructure played a significant role in its growth. The underdevelopment of tourist infrastructure in Ukraine had caused an imbalance between outbound and inbound tourism, leading to capital outflow, insufficient use of the country’s recreational potential, and limited opportunities to attract foreign tourists. Improving tourist services and modernising infrastructure could significantly increase Ukraine’s appeal to international travelers (Travel and tourism, 2024).

The authors O. Berkova & O. Borisyuk (2023) focused on the study of regional tourism markets and economic interactions based on the production, distribution, and consumption of the full tourism product within a specific territory. Scientists O. Chubrei *et al.* (2022) examined the impact of the pandemic on the travel and tourism industry, as well as the latest opportunities for its development as a key structural element of the national economy. The tourism and leisure industry was the most affected by

the COVID-19 pandemic, largely due to measures needed to contain it. As of April 20, 2020, 97 tourist destinations had closed their borders or parts of them, and about 65 countries and territories, including 39 countries, had closed their borders to certain groups of tourists arriving from COVID-19 hotspots, while the remaining 7% of regions implemented preventive measures such as 14-day quarantines for tourists from other countries. Researchers I. Zhurba *et al.* (2022) analysed the modern state and prospects for the development of the tourism industry in Ukraine and worldwide. Russia’s military aggression caused significant economic, financial, and social losses for Ukraine. Additionally, the economic development of Eastern Europe and the world worsened due to the high degree of globalisation of the world economy and the close ties between national economic systems.

N. Pankiv & V. Byk (2023) analysed the issues and trends related to the ecological sustainability of tourist infrastructure both in Ukraine and globally, as well as the opportunities and challenges of greening the hotel and restaurant sector in Ukraine. Scientist V. Kovalyshyn (2024) explored tourism development at the national level and in the Carpathian region. The researcher noted that in 2023, the number of business entities in the Carpathian region increased and surpassed the 2022 figures. The authors S. Melnychenko & N. Zikiy (2019) studied the modern state of tourism enterprises and identified factors that contribute to the decline in the number of participants in the tourism sector.

The authors O. Korkuna *et al.* (2020) focused on gastronomic tourism, which had become a significant contributor to the socio-economic development of local communities today. Global experience had shown that gastronomic tourism can stimulate the improvement of living standards in places with varying levels of economic potential. The main advantages of gastronomic tourism were its inherent connection to satisfying fundamental human needs and its ability to develop independently of the availability of attractive historical, cultural, or natural landmarks in the area. I. Nestorishen *et al.* (2023) explored trends in the international tourism services market from 2021 to 2023, specifically analysing the dynamics of the “international tourist arrivals” indicator.

Researchers T. Zubekhina *et al.* (2024) demonstrated the effectiveness of using museum virtualisation for training tourism professionals. The authors emphasised, how the philosophy and practice of e-learning were shaped by the development of modern information technologies. Researchers analysed several meanings of the term “virtual museum”, as well as various types of virtual museums, classification criteria, reasons for their attractiveness, and their historical development. Virtual museums played a crucial role in the development of cultural tourism and stood out for their structural and functional diversity.

O. Nosyriev *et al.* (2022) addressed the issue of coordinating activities among key participants in the tourism

and hospitality sector and justified the development of the industry in the context of post-war recovery. Scientists highlighted the need to optimise potential measures for improving the strategic direction of the industry's development in the context of armed conflict and post-war recovery. The authors also outlined the characteristics of Ukrainian tourism during and after the war, systematised the negative consequences of the armed conflict for the travel and hospitality sector, and identified key barriers to inbound tourism growth in the current conditions. The tourism and hospitality sector was expected to become a driving force for Ukraine's post-war economic recovery. Researchers emphasised the necessity of significantly updating Ukraine's tourism branding, which should be based on ensuring the safety and security of tourists, as well as shaping a positive and secure image of the country. N. Pohuda *et al.* (2023) examined the use of information and communication technologies in tourism businesses. The authors found that, unlike other economic sectors, tourism enterprises actively used these technologies.

D. Krešić & D. Prebezac (2011) analysed various parameters, including natural and cultural resources, infrastructure quality, safety levels, and service availability. The assumption that geographical regions had become an integral part of the population, economy, and natural environment often served as the basis for scientific views on the regionalisation of countries. Thus, by applying the concept of a panoramic perspective of the entire region, scientists viewed the region as an integrated system, whose components interact with each other. Ukraine's planned territorial division was determined by the influence of natural and socio-economic factors, which required the development of the hospitality industry.

Thus, the analysis of modern research indicated the need for structural adjustments, adaptation to new challenges, and the implementation of creative strategies to revive and develop Ukraine's tourism sector in line with global trends.

## Conclusions

The modern development of tourism faces numerous challenges, including the COVID-19 pandemic, Russia's war against Ukraine, economic instability, environmental threats, and infrastructure issues. These factors had significantly impacted the tourism sector, reducing tourist flows, damaging cultural and natural sites, decreasing investments, and changing traveler preferences. To ensure the sustainable development of cultural tourism, it was essential to implement environmentally responsible

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practices, use resource-saving technologies, support local communities, and develop safe tourist routes. Digital tools, big data analytics, artificial intelligence, and innovative approaches to heritage preservation have played an important role in this process.

Despite the difficult circumstances caused by war and economic instability, Ukraine's tourism industry had shown positive growth dynamics. Statistical data confirmed a gradual recovery of the tourism sector: tourism tax revenues increased by 21% in 2024 compared to 2023, indicating the activation of internal tourism and a rising demand for cultural and historical sites. However, the analysis of tax revenue dynamics revealed significant regional differences: in some areas, particularly Kyiv, there was a decrease in tourism tax revenues compared to 2021, while western and central regions demonstrated steady growth. This indicated a redistribution of tourist flows to safer regions of Ukraine. Meanwhile, southern and eastern regions, most affected by the fighting, experienced a significant decline in tourism.

The development of inbound tourism remained limited due to security risks, but its potential can be realised by improving tourist infrastructure and enhancing service quality. Outbound tourism, which became a significant factor in capital outflow from the country, required a strategy of containment through the active development of internal tourist routes and the promotion of recreational areas.

To further grow the tourism sector, state programs supporting tourism initiatives, infrastructure modernisation, stimulation of private investments, and the implementation of modern marketing strategies are needed. Only a comprehensive approach will allow tourism to become one of the key factors in Ukraine's economic recovery. The restoration of tourist infrastructure, development of internal tourism, promotion of international cooperation, and integration of sustainable development principles had become the main components of a comprehensive plan to overcome modern challenges and adapt to new realities. This will not only restore the tourism sector, but also make it more resilient, safe, and responsible. Future research prospects include assessing the modern state and future directions of cultural tourism development in various regions of Ukraine.

## Acknowledgements

None.

## Conflict of Interest

None.

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## Методи оцінювання збалансованого розвитку підприємництва у сфері культурного туризму

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**Анотація.** Метою статті був аналіз сучасних підходів до туристського районування України та оцінка збалансованого розвитку культурного туризму в регіонах з урахуванням економічних, соціальних та екологічних факторів. Було визначено ключові методи оцінювання розвитку культурного туризму, ідентифіковано проблеми його зростання, сформульовано рекомендації щодо забезпечення сталого розвитку туристичної галузі в умовах війни. Визначено підходи до оцінювання збалансованого розвитку культурного туризму, які передбачали збереження та популяризацію культурної спадщини, що включала реставрацію пам'яток архітектури, організацію культурних фестивалів. Одним з елементів досліджуваних підходів була розробка туристських маршрутів, що передбачали поліпшення транспортної доступності до культурних об'єктів, використання цифрових технологій. Також було вказано про дотримання сталого розвитку, шляхом моніторингу екологічного впливу на культурні та природні об'єкти, використання ресурсозберігаючих технологій, забезпечення соціальної відповідальності туризму. Підкреслено важливість включення культурної спадщини в регіональні ініціативи сталого розвитку. Культурний туризм є важливою складовою стійкого розвитку регіонів, він сприяє економічному зростанню, збереженню культурної спадщини та формуванню позитивного іміджу територій. Успішний розвиток культурного туризму вимагає системного підходу, що включає взаємодію між місцевими громадами, органами влади, туристичними компаніями та стейкхолдерами. Аналіз регіональних показників розвитку туризму вказав на низку ключових проблем, що стримують його зростання, зокрема на недостатньо розвинену туристичну інфраструктуру, низький пріоритет туризму, відсутність комплексних програм його розвитку в більшості регіонів, недооцінка потенційних ресурсів територій. Кількість суб'єктів туристичної діяльності, кількість та якість територій з туристичною інфраструктурою, обсяг потоків відвідувачів, доступність природних, рекреаційних, культурних та історичних ресурсів стали ключовими показниками для визначення рівня розвитку туристичної галузі. Результати дослідження можуть бути корисними для органів управління, туристичних компаній у розробці ефективних стратегій розвитку культурного туризму, спрямованих на досягнення збалансованості між економічним зростанням, збереженням культурної спадщини та задоволенням потреб місцевих громад

**Ключові слова:** індустрія гостинності; сталий розвиток; історико-культурна спадщина; туристичний регіон; галузь туристичних послуг