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**Oleh Mykytyn**

PhD in Technical Sciences, Associate Professor of the Department of Foreign Trade and Customs, Lviv Polytechnic National University, Lviv, Ukraine; e-mail: [mykytyn.edu.poli@gmail.com](mailto:mykytyn.edu.poli@gmail.com); ORCID: [0000-0001-9016-6757](https://orcid.org/0000-0001-9016-6757) (Corresponding author)

**Nataliia Petryshyn**

PhD in Economics, Associate Professor of the Department of Foreign Trade and Customs, Lviv Polytechnic National University, Lviv, Ukraine; ORCID: [0000-0003-4642-1778](https://orcid.org/0000-0003-4642-1778)

**Liliia Hryzovska**

PhD in Economics, Associate Professor of the Department of Tourism and Hotel and Restaurant Business, Khmelnytskyi National University, Khmelnytskyi, Ukraine; ORCID: [0000-0002-2298-6793](https://orcid.org/0000-0002-2298-6793)

**Myroslava Stadnyk**

PhD in Economics, Associate Professor, Acting Head of the Department of Marketing and Analytical Economics, Lviv Institute of Management, Lviv, Ukraine; ORCID: [0000-0002-5383-5648](https://orcid.org/0000-0002-5383-5648)

**Ruslan Gubarev**

PhD in Economics, Head of the Purchasing Department, "MEDICAL ADVANCE" LLC, Kharkiv, Ukraine; ORCID: [0009-0004-9449-2989](https://orcid.org/0009-0004-9449-2989)

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# MANAGING HUMAN RESOURCES IN CONDUCTING FOREIGN ECONOMIC ACTIVITIES: ENSURING FINANCIAL SECURITY IN TOURISM INDUSTRY ENTERPRISES

## ABSTRACT

Within the scope of this article, it is proposed to evaluate human resource management in the context of ensuring financial security at tourism industry enterprises. Accordingly, it is noted that the object of study is the human resource management system and the financial security system. The task is to present a methodological approach that, through surveying, calculating an integral indicator, and evaluating the most significant components, can effectively assess the level of human resource management in tourism enterprises. For this purpose, the methodology adopts several methods including expert analysis and integral evaluation. It is proven that the formation of an appropriate group of indicators and their subsequent grouping will facilitate an effective reflection of a single integral indicator for evaluating human resource management in the context of ensuring financial security at tourism industry enterprises. It is established that tourism industry enterprises are highly active in foreign economic activities, and in this context, the issue of financial security and management systems plays a paramount role. As a result, a group of experts and tourism industry enterprises were selected. The most significant indicators were distinguished and the corresponding calculations were conducted. As a result, it was established that a significant number of tourism industry enterprises fall short of a high level of human resource management, which poses a direct threat to their financial security during foreign economic activities. The presented process of evaluating human resource management in the context of ensuring financial security at tourism industry enterprises may find its practical application in the context of the activities of key security subjects. Limitations include not considering all possible indicators and focusing only on one industry, specifically the tourism industry.

**Keywords:** financial security, integral evaluation, tourism industry enterprises, foreign economic activities

**JEL Classification:** L83, C50, G01, Z32

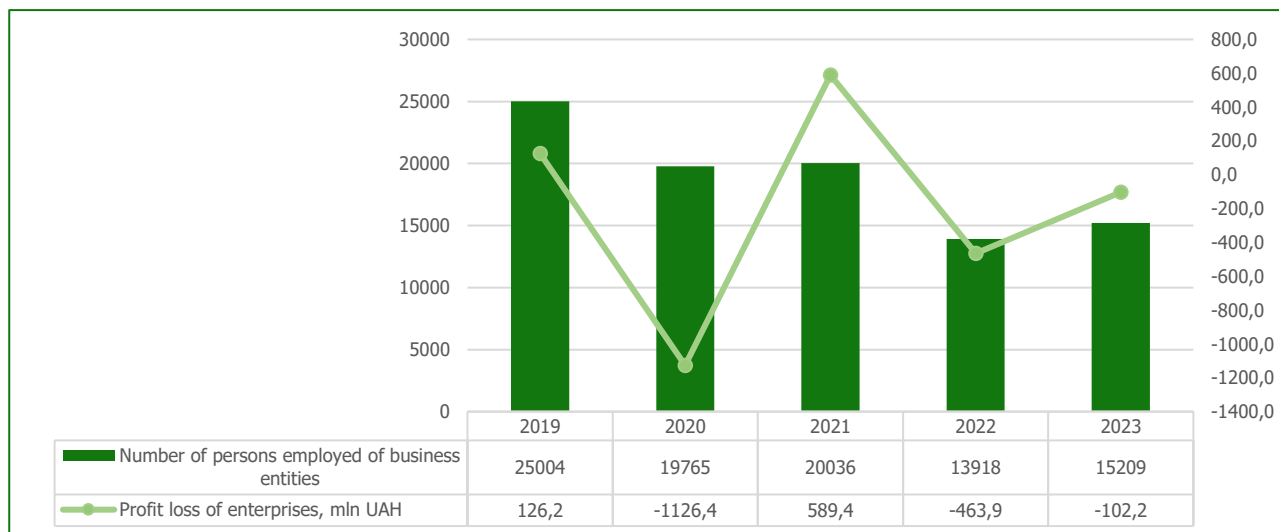
## INTRODUCTION

It should be noted that the term "human resources" is used both in business and in relation to people working in various types of organizations. In our opinion, human resources are the most important assets and valuable resources in the activities of any enterprise. Employees are significant because their knowledge, experience, and skills increase the organization's value in the market. The definition of human resource management is inseparable from the term "management." Thus, management is understood as organization, planning, supervision, control, etc. Human resource management in any enterprise is a strategic, consistent, and comprehensive approach to managing human resources and training personnel to ensure a high level of safety. We think that managing human resources effectively enhances foreign economic activities by ensuring a skilled, motivated workforce, fostering cross-cultural competence, improving operational efficiency, and adhering to international labour standards. Even more, this strengthens global partnerships, boosts competitiveness, and supports successful market entry and expansion. Human resource management can also be defined as practical work with people, encompassing employee performance analysis, workforce planning and recruitment, candidate selection, new employee orientation and training, payroll

administration, defining employee obligations, and creating a comfortable and safe working environment. Human resource management is a coordinated approach that has a direct impact on ensuring financial security.

Tourism is one of the main sectors of the Ukrainian economy. It should be noted that tourism also impacts transportation infrastructure and contributes to ecological development, popularizes different regions, and so on. However, the tourism service market is very vulnerable to changes in the external environment. Various crises, from pandemics to wars, lead to destructive results that directly affect the financial security of these enterprises. Tourism enterprises, due to the nature of the services they provide, require crossing customs borders with property (mainly vehicles) and/or workforce (various types of guides or accompanying personnel, etc.). This process was disrupted by the implementation of martial law in Ukraine. The hyper-dynamic external environment has introduced an extremely high level of uncertainty, which in turn has led to issues related to ensuring the financial security of tourism enterprises. The implementation of martial law, besides active hostilities, also presents real problems in the context of human losses. Mobilization, which intensified in 2023, takes away the best employees from the tourism sector. Additionally, the mass migration of the population, which began in early 2022, left most tourism enterprises without effective personnel.

It should be noted that the war has been ongoing for three years now, and as of early 2024, Ukrainian tourism enterprises have gradually adapted their foreign economic activities to the conditions Ukraine is currently experiencing (martial law). They have begun to actively engage in their own financial and economic activities to survive in the market. At the same time, in wartime conditions, the safety of human resources remains urgent. In our opinion, the further level of financial security depends precisely on the human resource management system under such conditions. As shown by the analysis in Figure 1, even during the active COVID-19 pandemic, the profitability of tourism enterprises significantly decreased. This repeated again in 2022 after the full-scale invasion by the Russian Federation. Therefore, these enterprises are very sensitive to changes in the external environment, resulting in a decrease in both the number of human resources and losses.



**Figure 1. Dynamics of Changes in the Number of Employees and Profitability of Tourism Industry Enterprises from 2019 to 2023.**  
 (Source: State Statistics Service of Ukraine, 2023)

Well-managed human resources ensure that the organization has a skilled, engaged, and productive workforce, capable of driving innovation and achieving strategic goals. This, in turn, leads to successful entrepreneurial processes, the development of large satisfaction, and accelerated sales - all with whom the financial security company acts positively. The key specificity is not only the fact that the object, subject and result are directly related to the person, but also that ensuring the financial security of a tourism enterprise should provide for the coordination of interests at three levels, that is, the person, the enterprise and the state. Without human capital as a resource, it is impossible to implement mechanisms for ensuring financial security.

For a tourism enterprise, as with any other, its future development depends on the actions of financial security subjects. These actions are not of a momentary nature, they must be implemented systematically, and the direction and their intensity are determined by the actual need, which is formed under the influence of the external environment and internal changes in the tourism industry enterprise. This systematicity requires an assessment of not only the state of security objects but also the actions of financial security subjects, that is, the effectiveness of further changes in management.

First of all, we note that management activity refers to complex types of human activity, including mental activity. This is explained by the fact that the results of an enterprise's activities are determined not only by the physical labour of workers but, in a market economy, to a greater extent by the ability of management personnel to provide resources for the process itself. Considering the number of management personnel, their functional responsibilities and relationships within the organizational structure of a tourism industry enterprise, the process of assessing management effectiveness is extremely complex.

## LITERATURE REVIEW

Today, the greatest scientific interest is in how this industry copes with changes and challenges in the external environment. This is especially true of the COVID-19 pandemic and how it has affected the financial security of tourism businesses. (Yang, et.al., 2020). Lee and Chang (2008) analyze the relationship between tourism development and economic growth. Their research, conducted through panel studies, suggests a positive correlation between well-managed tourism sectors and broader economic expansion. Tsvetkova et al. (2023) explore how the COVID-19 pandemic has reshaped the landscape of China's tourism industry. At the same time, in most scientific and practical works, the issue of financial security increasingly involves effective management decision-making.

When we talk about human resource management, most scientific works clearly state that it is a key condition for the development of any enterprise. At the same time, in wartime conditions, the human resource management system becomes even more significant. War always affects all areas of life, including business. During such periods, enterprises are forced to operate in conditions of instability, constant changes in the dynamics of the external environment, and risk. In these conditions, it is important to take care of the workforce, maintain employee motivation, and ensure their safety. However, the results of the managerial decisions made and implemented also have a direct impact on ensuring financial security. In more recent scientific and practical works following the onset of the full-scale invasion, it is noted that enterprises must monitor the situation in the country and follow all recommendations and instructions regarding employee safety. It is important to organize safety training and create conditions for safe employment. Ultimately, human resource management is a crucial element of enterprise operations in wartime. It should ensure the safety of employees, maintain their motivation, and ensure effective work. Only in this way will enterprises be able to survive in conditions of instability and maintain the effectiveness of their operations.

It is important to apply not only quantitative financial indicators but also qualitative ones when assessing the activities of tourism enterprises. Therefore, we agree with the opinion of Krupa, et.al. (2023) and Kryshtanovych et.al. (2020) regarding the correctness of the approach to engaging the appropriate experts for this purpose. We are also aiming at doing this and presenting the results of their survey in our own results. In the context of the security development strategy, one's foreign economic activity depends on human resource management. Boon, et.al. (2018) aptly note that without people there can be no talk of security. Therefore, the management there should be assessed first, and only then the rest. Fafurida et al. (2022) examine the implementation of community-based tourism models in rural settings. Their findings emphasize the role of community engagement in tourism development, which can be enhanced through strategic human resource management. As a result, Camuffo's (2018) opinion is accurate that sustainability, consistency, stability and security depend on human resources and what management decisions are made. Here we can add that it is important how they are implemented in particular. Despite this, a number of gaps remain in the literature, since management assessment is an extremely complex process that requires an integral indicator approach, in which we have a set of seemingly different indicators that, in their essence and grouping, can demonstrate, with the right methodology, the dynamics of changes in the entire system of adoption and implementation of management decisions

## AIMS AND OBJECTIVES

Within the scope of this article, it is proposed to evaluate human resource management in the context of ensuring financial security at tourism industry enterprises. Accordingly, it is noted that the object of study is the human resource management system. The task is to present a methodological approach that, through surveying, calculating an integral indicator, and evaluating the most significant components, can effectively assess the level of human resource management in tourism enterprises.

## METHODS

To obtain the highest quality expert assessments, specialists who have a high professional level and, most importantly, practical experience in a particular problem and can adequately reflect the development trends of the analyzed economic phenomenon should be involved in the examination. We used the method of expert analysis to identify the most significant indicators that will contribute to the assessment of human resource management in the context of ensuring the financial security of enterprises in the tourism industry. At the same time, through experts and the auxiliary Delphi method, the significance of each of them was also highlighted, which plays an extremely important role in calculating the integral indicator.

At the same time, the integral assessment method is a statistical approach used to aggregate various indicators into a single indicator. This method allows to combine several quantitative and qualitative assessments into a single metric, which facilitates the analysis of complex systems or processes where many different aspects need to be taken into account. To calculate it, key indicators with corresponding threshold values are determined. In this case, indicators should be grouped depending on their purpose and content. The importance of each indicator and the group as a whole plays an important role (1):

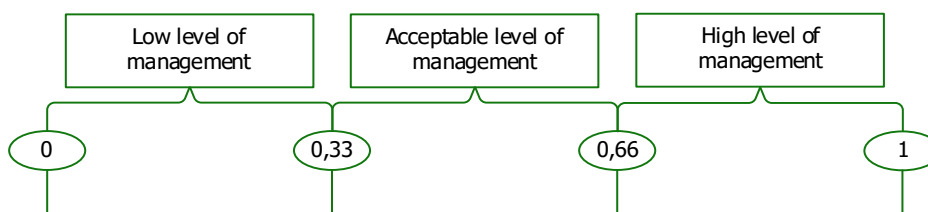
$$I_w = I_n * W_i \tag{1}$$

where  $I_w$  represents the value of the installed indicator according to its weight;  $W_i$  weight which is assigned through the expert method.

It should be noted that ultimately, through grouped indicators, we determine the integral value of the effectiveness of human resource management in the context of ensuring financial security in enterprises of the tourism industry (2):

$$I_m = \sum_n^1 I_{w1} * I_{w2} \dots * I_{wn} \tag{2}$$

At the same time, through experts, whose group included a significant number of specialists in tourism, a threshold was set from 0 to 1. At the same time, it was decided to divide at the level (Figure 2).



**Figure 2. Scale for assessing human resource management in the context of ensuring financial security at enterprises in the tourism industry when carrying out foreign economic activity.**

In the context of our study, a panel of 30 experts in the field of human resource management and financial security was engaged, each with a minimum of 10 years of experience in the tourism industry. As for the selection of specific values such as 0.33 and 0.66 for evaluating certain indicators, this is determined by the methodology of trichotomous division, which allows for more precise consideration of different levels.

The proposed scale allows us to specify any changes in human resource management. Methodological support involves determining a set of indicators that are appropriate to use to assess the process of making and implementing management decisions in the context of ensuring financial security at enterprises in the tourism industry.

## RESULTS

As a result of the expert analysis, we have identified the most significant indicators for conducting an integral assessment of human resource management in the context of ensuring financial security at enterprises in the tourism industry when they carry out foreign economic activities. In this case, each indicator is assigned a weight value (Table 1).

**Table 1. The weight value of key indicators for assessing human resource management in the context of ensuring financial security at enterprises in the tourism industry when carrying out foreign economic activity.**

| №  | Indicator   | Influence weight (0 to 1) |
|----|---|---------------------------|
| 1  | Economic and financial component                        | 0.33                      |
| 2  | Level of financial and material support                 | 0.3                       |
| 3  | Effectiveness of actions of financial security subjects | 0.4                       |
| 4  | Interaction with external financial security entities   | 0.3                       |
| 5  | Psychological readiness                                 | 0.33                      |
| 6  | Level of motivation of financial security subjects      | 0.4                       |
| 7  | Psychological climate at the enterprise                 | 0.3                       |
| 8  | Level of trust in management                            | 0.3                       |
| 9  | Information and technical component                     | 0.33                      |
| 10 | Level of validity of management decisions               | 0.4                       |
| 11 | Compliance with the external environment                | 0.4                       |
| 12 | Activity in the use of technology                       | 0.2                       |

At the same time, in the context of our research, we selected 3 enterprises in the tourism industry for practical application:

“TANGO TRAVEL” LLC.

LLC. “JOIN\_UP”.

“CORAL TRAVEL” LLC.

All three enterprises we have identified are engaged in the business of designing and packaging tours for services provided by other tourism entities (transportation, temporary accommodation, meals, excursions, entertainment, health and other services). We present the priority estimates in the form of Table 2.

**Table 2. Priority values of key indicators for assessing human resource management in the context of ensuring financial security at enterprises in the tourism industry when carrying out foreign economic activities.**

| №                         | Indicators  | 2020 (taking into account weight) | 2021 (taking into account weight) | 2022 (taking into account weight) | 2023 (taking into account weight) |
|---------------------------|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>“TANGO TRAVEL” LLC</b> |   |                                   |                                   |                                   |                                   |
| 1                         | Economic and financial component                        | 0.6                               | 0.61                              | 0.55                              | 0.6                               |
| 2                         | Level of financial and material support                 | 0.52                              | 0.55                              | 0.52                              | 0.56                              |
| 3                         | Effectiveness of actions of financial security subjects | 0.65                              | 0.64                              | 0.55                              | 0.62                              |
| 4                         | Interaction with external financial security entities   | 0.64                              | 0.62                              | 0.58                              | 0.61                              |
| 5                         | Psychological readiness                                 | 0.52                              | 0.53                              | 0.5                               | 0.55                              |
| 6                         | Level of motivation of financial security subjects      | 0.52                              | 0.54                              | 0.51                              | 0.51                              |
| 7                         | Psychological climate at the enterprise                 | 0.41                              | 0.44                              | 0.45                              | 0.52                              |
| 8                         | Level of trust in management                            | 0.62                              | 0.61                              | 0.53                              | 0.61                              |
| 9                         | Information and technical component                     | 0.63                              | 0.64                              | 0.55                              | 0.61                              |
| 10                        | Level of validity of management decisions               | 0.53                              | 0.55                              | 0.55                              | 0.57                              |
| 11                        | Compliance with the external environment                | 0.68                              | 0.75                              | 0.57                              | 0.59                              |
| 12                        | Activity in the use of technology                       | 0.64                              | 0.63                              | 0.53                              | 0.68                              |

*(continued on next page)*

Table 2. Continued.

| №                         | Indicators  | 2020 (taking into account weight) | 2021 (taking into account weight) | 2022 (taking into account weight) | 2023 (taking into account weight) |
|---------------------------|---|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| <b>LLC "JOIN_UP"</b>      |   |                                   |                                   |                                   |                                   |
| 1                         | Economic and financial component                        | 0.5                               | 0.44                              | 0.45                              | 0.43                              |
| 2                         | Level of financial and material support                 | 0.42                              | 0.45                              | 0.42                              | 0.46                              |
| 3                         | Effectiveness of actions of financial security subjects | 0.55                              | 0.44                              | 0.45                              | 0.42                              |
| 4                         | Interaction with external financial security entities   | 0.54                              | 0.42                              | 0.48                              | 0.41                              |
| 5                         | Psychological readiness                                 | 0.42                              | 0.43                              | 0.41                              | 0.41                              |
| 6                         | Level of motivation of financial security subjects      | 0.42                              | 0.44                              | 0.41                              | 0.41                              |
| 7                         | Psychological climate at the enterprise                 | 0.31                              | 0.34                              | 0.35                              | 0.42                              |
| 8                         | Level of trust in management                            | 0.52                              | 0.51                              | 0.43                              | 0.41                              |
| 9                         | Information and technical component                     | 0.48                              | 0.54                              | 0.45                              | 0.51                              |
| 10                        | Level of validity of management decisions               | 0.43                              | 0.45                              | 0.45                              | 0.47                              |
| 11                        | Compliance with the external environment                | 0.58                              | 0.65                              | 0.47                              | 0.49                              |
| 12                        | Activity in the use of technology                       | 0.44                              | 0.53                              | 0.43                              | 0.58                              |
| <b>"CORAL TRAVEL" LLC</b> |   |                                   |                                   |                                   |                                   |
| 1                         | Economic and financial component                        | 0.4                               | 0.41                              | 0.35                              | 0.4                               |
| 2                         | Level of financial and material support                 | 0.32                              | 0.35                              | 0.32                              | 0.36                              |
| 3                         | Effectiveness of actions of financial security subjects | 0.45                              | 0.44                              | 0.35                              | 0.42                              |
| 4                         | Interaction with external financial security entities   | 0.44                              | 0.42                              | 0.38                              | 0.41                              |
| 5                         | Psychological readiness                                 | 0.35                              | 0.36                              | 0.33                              | 0.35                              |
| 6                         | Level of motivation of financial security subjects      | 0.32                              | 0.34                              | 0.31                              | 0.31                              |
| 7                         | Psychological climate at the enterprise                 | 0.31                              | 0.34                              | 0.35                              | 0.32                              |
| 8                         | Level of trust in management                            | 0.42                              | 0.41                              | 0.33                              | 0.41                              |
| 9                         | Information and technical component                     | 0.42                              | 0.44                              | 0.35                              | 0.41                              |
| 10                        | Level of validity of management decisions               | 0.33                              | 0.35                              | 0.35                              | 0.37                              |
| 11                        | Compliance with the external environment                | 0.48                              | 0.55                              | 0.37                              | 0.39                              |
| 12                        | Activity in the use of technology                       | 0.44                              | 0.43                              | 0.33                              | 0.48                              |

Firstly, considering formulas (1) and (2) we will present the results for a group of indicators of an economic and financial nature (Figure 3).

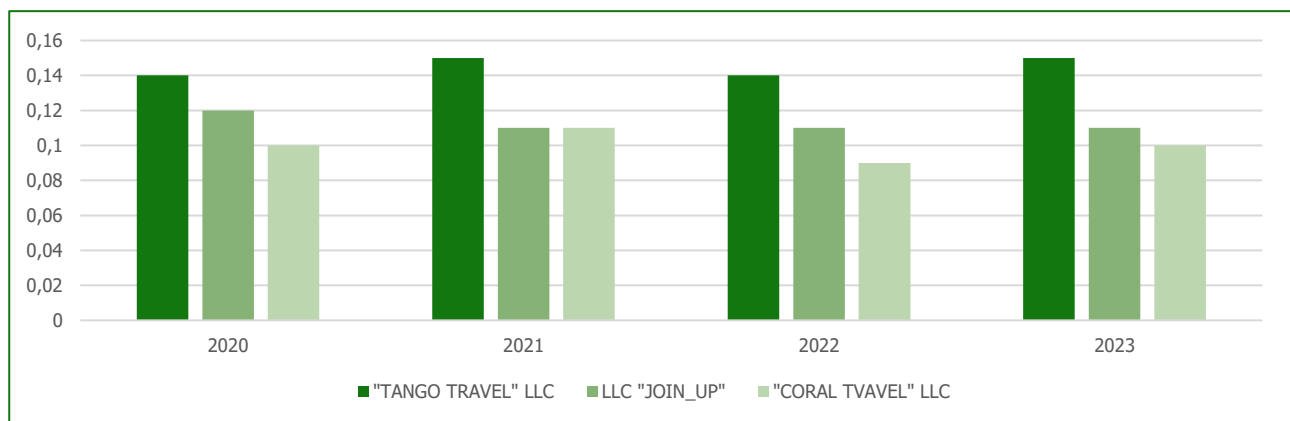


Figure 3. Results of assessing human resource management in the context of ensuring financial security at enterprises in the tourism industry when carrying out foreign economic activity in terms of the economic and financial components.

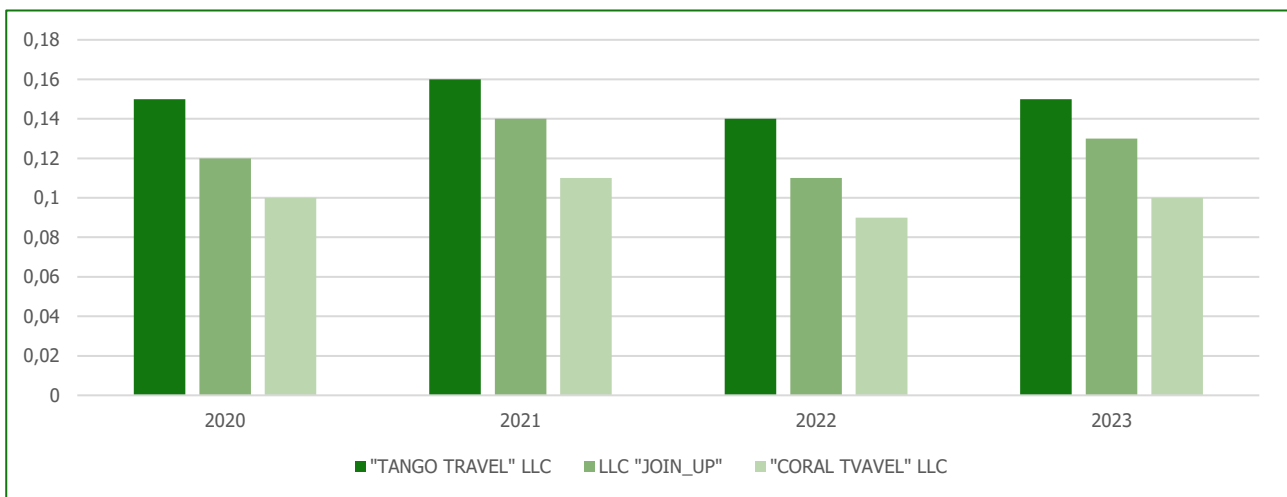
The integrated indicator for the financial-economic component and its indicators (Table 2) among the selected tourism industry enterprises demonstrates a low level. This can be explained by the fact that interaction with external entities in terms of financial security is not typical for tourism enterprises. Additionally, let's present the results for the group of psychological indicators (Figure 4).

At the same time, we should not forget about the psychological climate and motivation of staff. Unfortunately, the COVID-19 pandemic hit the tourism industry extremely sharply, and the war only aggravated this predicament, therefore this was reflected in the indicators. No matter what effective management technologies are used, what happens in the external environment has a direct negative impact on the internal processes of the enterprise. As a result of implementing the management decisions made, it will be less effective and will affect foreign economic and financial activities. Considering the significance and primary importance, we will present the results for a group of indicators of an information and technical nature.



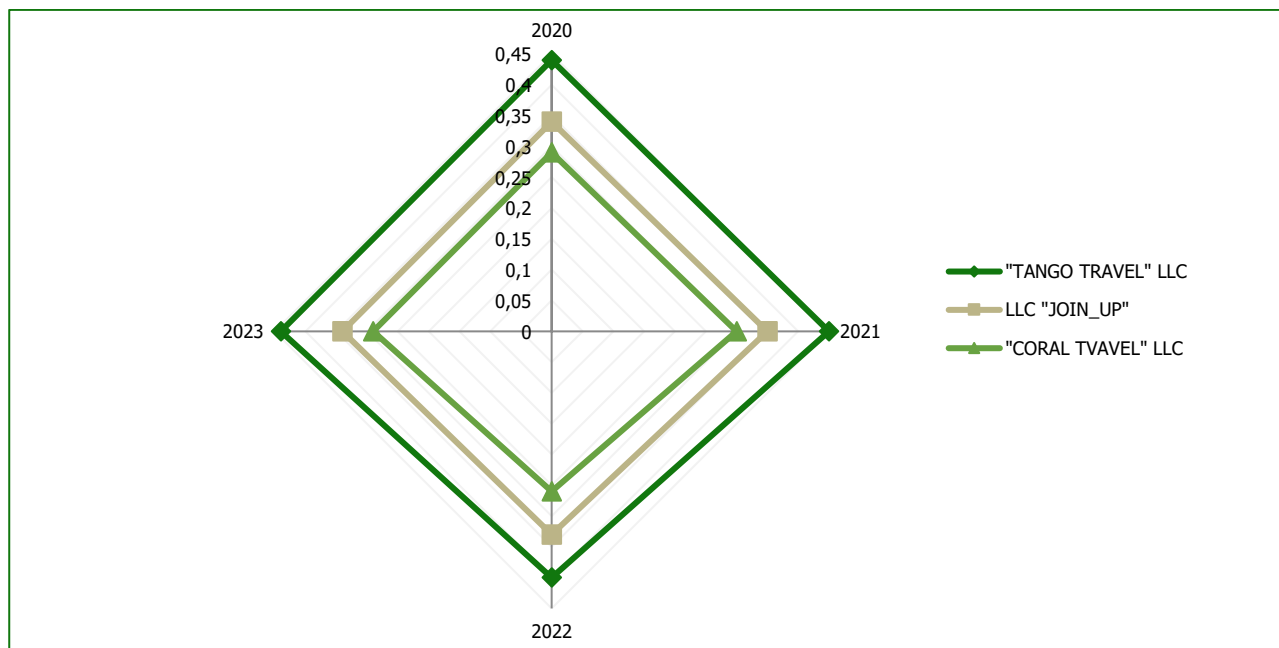
**Figure 4. Results of assessing human resource management in the context of ensuring financial security at enterprises in the tourism industry when carrying out foreign economic activity based on the psychological component.**

Overall, the technical infrastructure for the effectiveness of decision-making and implementation also demonstrates less than optimal results. In general, the actions of decision-makers in the selected tourism industry enterprises do not have adequate technical support given these outcomes (Figure 5).



**Figure 5. Results of assessing human resource management in the context of ensuring financial security at enterprises in the tourism industry when carrying out foreign economic activity in the information and technical component.**

It should be noted that the presented results of calculating the overall integrated indicator of human resource management in the context of ensuring financial security in tourism industry enterprises during their foreign economic activities show that none of the selected enterprises achieve a high level (Figure 6).



**Figure 6. Results of an integral assessment of human resource management in the context of ensuring financial security at enterprises in the tourism industry when carrying out foreign economic activities.**

In general, the integrated assessment indicates that practically all tourism industry enterprises selected for evaluation have scores below 0.5, indicating existing problems in managing their own human resources. The existing real problems in human resource management began during the COVID-19 pandemic and began to actively develop after the introduction of martial law. Minor improvements are observed but are extremely low. That is why the proposed assessment approach allows us to see what problems exist in management and, through a large list of indicators, to identify specific gaps. By specific gaps, we mean the reduction in those indicators that are selected for the integrated assessment of human resource management (Table 2).

## DISCUSSION

When discussing the results obtained, we should first compare them with similar ones in this direction. To do this, we will highlight the most significant scientific works among the majority and discuss them in the context of comparison. For example, Yong, et.al. (2019) note that environmental and ethical aspects should remain the central metric when assessing human resource management. This is an extremely interesting position, but at the same time, there is less attention to other indicators, which is false from a significant point of view. Candia et al. (2020) emphasize integrating carrying capacity methodologies into strategic planning for sustainable tourism. Comparatively, the methodology used in the current study, which includes expert analysis and integral evaluation, could benefit from incorporating elements of sustainability to ensure long-term financial security, as sustainability directly influences the viability and reputation of tourism enterprises.

At the same time, leading scientists are increasingly addressing the issue of domestic tourism and its assessment. Ibanescu et al. (2018) note that the economic and financial security of a modern tourism enterprise should be assessed through the prism of domestic tourism. This better reveals the control system in it. But, in our opinion, enterprises in the tourism industry are extremely actively engaged in foreign economic activity and their financial security, in particular, depends on this. Borutska et al. (2023) discuss state management of environmental impacts in ecological tourism, which indirectly touches upon the importance of integrating environmental considerations into human resource practices. While the current study focuses on financial security through human resource management, incorporating an environmental dimension could enhance resilience and compliance with international standards, potentially reducing financial risks associated with regulatory penalties and reputational damage.

The management system at tourism enterprises is evaluated not only based on indicators characterizing human resources but also on the effectiveness of the services provided. Therefore, Kolisnychenko, et.al. (2023) and Popek, et.al. (2022) introduced an approach in which experts evaluate the effectiveness of the services provided and the ways to address problems that were identified during this process. Our research shifts the focus specifically to human resources, which are extremely valuable in the face of significant changes in the external environment.

Albloush et al. (2022) highlight human capital as a crucial mediator in the effects of green human resource management practices on organizational performance. This perspective complements the current study's findings by suggesting that the quality of human resource management directly affects financial outcomes. As Hall (2020) aptly notes, assessing the influence of external environmental factors on the adoption and implementation of management decisions has an impact on the internal processes of the tourism industry enterprise. At the same time, we place more emphasis on the internal specifics of the control subsystem and controllability in our indicators. Khomenko, et al. (2023) argue that a business security problem is possible if there is a high level of human resources and security respectively. By assessing and optimizing this, a high level of financial security can be achieved.

In general, we can highlight the following elements of novelty and innovation obtained within the framework of our article:

5. The comparative analysis reveals that while the current study effectively proposes a novel methodological approach to evaluate human resource management in the context of financial security, there is substantial room for integration of sustainability and crisis management elements.
6. Industry specifics. The study is aimed at enterprises in the tourism industry, which is going through difficult times and is constantly balancing survival and security. The factor of foreign economic activity, which plays a key role in ensuring the financial security of these enterprises, is also taken into account.
7. An approach to assessing human resource management in the context of ensuring the financial security of enterprises. A modern approach is proposed with indicators that have their own weighting value in the context of integral assessment in order to identify the dynamics of change in the management system of the enterprise.

## CONCLUSIONS

To summarize, it should be noted that a modern approach to assessing human resource management of tourism enterprises has been proposed, which, unlike others, concentrates on expert analysis and accounting of indicators that are directly involved in ensuring safety and making management decisions. At the same time, a significant aspect influencing effective integral assessment remains the identification of key indicators and the weight of each of them. Each indicator is important in its own way in the context of foreign economic activity and ensuring financial security. The practical application is possible for managers of modern enterprises in the tourism industry who aim to assess and acquire information about their own level of human resource management.

The methodology for assessing human resource management of tourism enterprises takes into account modern requirements for information support as the basis for improving the activities of its timely adaptation to changes in intra-economic processes and the influence of the external environment. The implementation of such an assessment methodology will contribute to a better understanding of how an appropriate strategy for ensuring financial security and carrying out foreign economic activity should be built in the future. In this context, it should be noted that the study has a limitation and may not take into account all possible indicators when calculating the integral indicator. In the future, this list should be expanded and a larger number of performance indicators should be examined.

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## ADDITIONAL INFORMATION

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### AUTHOR CONTRIBUTIONS

*All authors have contributed equally.*

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### CONFLICT OF INTEREST

*The Authors declare that there is no conflict of interest.*

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*Микитин О., Петришин Н., Гризовська Л., Стадник М., Губарєв Р.*

## **УПРАВЛІННЯ ЛЮДСЬКИМИ РЕСУРСАМИ ПРИ ЗДІЙСНЕННІ ЗОВНІШНЬОЕКОНОМІЧНОЇ ДІЯЛЬНОСТІ: ЗАБЕЗПЕЧЕННЯ ФІНАНСОВОЇ БЕЗПЕКИ НА ПІДПРИЄМСТВАХ ТУРИСТИЧНОЇ ГАЛУЗІ**

У статті запропоновано провести оцінювання управління людськими ресурсами в контексті забезпечення фінансової безпеки на підприємствах туристичної галузі. Відповідно, зазначено, що об'єктом виступає система управління людськими ресурсами й система забезпечення фінансової безпеки. Ставиться завдання представити методичний підхід, у якому через анкетування, розрахунок інтегрального показника, оцінювання найзначніших складових можна ефективно оцінити рівень управління людськими ресурсами туристичних підприємств. Для цього за методологію взято декілька методів, серед яких: експертного аналізу й інтегрального оцінювання. Доведено, що саме формування відповідної групи індикаторів і подальше групування сприятиме результативному відображенню єдиного інтегрального показника оцінювання управління людськими ресурсами в контексті забезпечення фінансової безпеки на підприємствах туристичної галузі. Установлено, що підприємства туристичної галузі вкрай активно займаються зовнішньоекономічною діяльністю й у цьому контексті питання фінансової безпеки й системи управління відіграє першочергову роль. У результаті відібрано групу експертів і підприємств туристичної галузі. Виокремлено найбільш вагомий індикатори й проведено відповідне обчислення. У результаті встановлено, що значна кількість підприємств туристичної галузі не дотягує до високого рівня управління людськими ресурсами, що становить пряму загрозу їхній фінансовій безпеці при зовнішньоекономічній діяльності. Представлений процес оцінювання управління людськими ресурсами в контексті забезпечення фінансової безпеки на підприємствах туристичної галузі може знайти своє практичне застосування в контексті діяльності ключових суб'єктів безпеки. Обмеження стосується неврахування всіх можливих індикаторів. Також обмеження стосуються й урахування лише однієї з галузей, саме туристичної.

**Ключові слова:** фінансова безпека, інтегральне оцінювання, підприємства туристичної галузі, зовнішньоекономічна діяльність

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