

УДК 338.48

O. Nazarenko,
Doctor of Economic Sciences, Professor, Professor of the Department
of Accounting and Taxation, Sumy National Agrarian University, Sumy
ORCID ID: <https://orcid.org/0000-0001-7546-174X>
Yan Li,
Postgraduate student, Sumy National Agrarian University, Sumy
ORCID ID: <https://orcid.org/0009-0009-5800-4796>

DOI: 10.32702/2306-6792.2024.11.65

RESEARCH ON THE DEVELOPMENT STRATEGY OF TOURISM ENTERPRISES IN CHINA

О. В. Назаренко,
д. е. н., професор, професор кафедри обліку і оподаткування,
Сумський національний аграрний університет, м. Суми
Ян Лі,
здобувач ступеня доктор філософії, Сумський національний аграрний університет, Суми

ДОСЛІДЖЕННЯ СТРАТЕГІЇ РОЗВИТКУ ТУРИСТИЧНИХ ПІДПРИЄМСТВ В КИТАЇ

The article analyzes, systematizes scientific research and presents ways to improve the development strategy of tourism enterprises in China.

In 2024, China is forming a financially prosperous society with a comprehensive improvement in the living standards of its citizens. Cultural tourism is a good indicator for people to express their desire for a better life. Against the backdrop of the country's comprehensive promotion of rural revitalization strategy, cultural tourism has become an excellent choice for the ecological, industrial, cultural, labor, and even organizational revitalization of rural areas. In this context, many traditional enterprises, especially real estate enterprises, have begun to explore the cultural and tourism industry, especially "rural tourism," which has become a new "testing ground" for these enterprises.

Four different development strategies are explored, and specific measures that can be taken for each strategy are analyzed. Cultural tourism enterprises, in order to actively renew the tourism industry, increase the competitiveness of collective work, in combination with internal and external matrix analysis, it is proposed to choose the SO development strategy, in addition to developing the SO strategy, should also avoid strategic disadvantages and risks of WT as much as possible. Combined with diversified development, improve network services, enhance teamwork ability, and promote the implementation of foreign business opportunities.

In today's business environment, the organization of a high-quality development strategy for Chinese tourism enterprises is of undeniable relevance. When forming its main components, it should focus on: market demand and be guided by innovations, continuous optimization of the organizational structure, improvement of the quality of products and services, strengthening of existing human resources, and development of its own brand. In order to prevent potential problems in the future, sensitivity and flexibility to market changes should be taken into account at the same time. SWOT analysis can be one of the tools for studying the activities of a particular business entity. Based on the analysis of the internal and external environment of a cultural tourism company, the opportunities, threats, advantages and disadvantages are summarized. Taking into account the proposed components of integrated strategic planning will have a positive impact on the development of Chinese tourism enterprises both in the near future and in the long term.

У статті проведено аналіз, систематизовано наукові дослідження та представлено шляхи удосконалення стратегії розвитку туристичних підприємств в Китаї.

У 2024 році Китай формує фінансово достатнє суспільство з всебічним покращенням рівня життя власних громадян. Здійснення культурного туризму виступає хорошим індикатором для висловлення людьми свого прагнення до кращого життя. На тлі всебічного просування стратегії відродження сільської місцевості в країні культурний туризм став чудовим вибором для екологічного, промислового, культурного, трудового і навіть організаційного відродження сільської місцевості. У цьому контексті багато традиційних підприємств, особливо підприємств, що займаються нерухомістю, почали досліджувати культурну та туристичну індустрію, особливо "сільський туризм", який став новим "полігоном" для даних підприємств.

Досліджено чотири різні стратегії розвитку, а також проаналізовано конкретні заходи, які можуть бути вжиті для кожної стратегії. Підприємствам культурного туризму, для активного оновлення туристичної галузі, підвищення конкурентоспроможності колективної роботи, у поєднанні з внутрішнім та зовнішнім матричним аналізом, пропонується обрати стратегію розвитку SO, на додаток до розробки стратегії SO, слід також максимально уникати стратегічних недоліків та ризиків WT. Поєднавши з диверсифікованим розвитком, вдосконалювати мережеві послуги, покращувати здатність колективної роботи, сприяти імплементації можливостей іноземного бізнесу.

За сучасних бізнес умов, організація розробки якісної стратегії розвитку китайських туристичних підприємств вирізняється беззаперечною актуальністю. При формуванні основних її компонентів слід орієнтуватись на: ринковий попит та керуватися інноваціями, постійну оптимізацію організаційної структури, покращення якості продукції та послуг, зміцнення наявних людських ресурсів, розбудову власного бренду. З метою запобігання потенційним проблемам у майбутньому, одночасно слід враховувати чутливість і гнучкість щодо ринкових змін. SWOT аналіз може виступити одним із інструментів дослідження діяльності окремого господарюючого суб'єкта. На основі аналізу внутрішнього та зовнішнього середовища компанії культурного туризму узагальнено можливості, загрози, переваги та недоліки. Врахування запропонованих складових комплексного стратегічного планування, позитивно вплине на розвиток китайських туристичних підприємств як у найближчі терміни так і на перспективу.

Keywords: corporate strategic planning, development strategy, digital technologies, management, tourism enterprise, tourism industry, SWOT analysis.

Ключові слова: корпоративне стратегічне планування, стратегія розвитку, діджитал технології, управління, туристичне підприємство, туристична сфера, SWOT аналіз.

GENERAL STATEMENT OF THE PROBLEM AND ITS CONNECTION WITH IMPORTANT SCIENTIFIC OR PRACTICAL TASKS

The domestic tourism revenue for the whole year of 2024 will reach 6.03 trillion yuan, with a recovery rate of 23% compared to 2019; International tourism revenue is expected to reach \$107 billion, with a recovery rate of 38% compared to 2019. Except for the impact of the epidemic from 2020 to 2022, the growth rate of tourism revenue in other years has been higher than that of GDP. China's cultural tourism industry has encountered unprecedented development opportunities and a golden period. Due to the low entry mechanism of the cultural tourism industry, a group of cultural tourism companies have emerged in recent years, which has brought increasing competition to cultural tourism companies [8].

A Cultural Tourism Company was established in 2015 and is rooted in third tier cities in Henan Province. In terms of business scope, it mainly engages in customized tourism services, catering and hotel services, and co creation of scenic cultural and creative products. With the increasingly fierce competition in the cultural tourism market this year, A Cultural Tourism Company has gradually shown its shortcomings. Although the overall business volume is gradually increasing, it lacks core competitiveness and strong brand competition. Therefore, how to utilize and develop its own advantages is a key issue that the Chinese tourism industry needs to consider. How Chinese tourism enterprises can formulate strategic plans to occupy the consumer market is a key issue worth considering.

ANALYSIS OF THE LATEST RESEARCH AND PUBLICATIONS

From the perspective of domestic research on the development strategy of cultural and tourism enterprises, the content and direction of the research are relatively diverse, but most of them are based on market and operational aspects to study the business and functional strategies of certain types of cultural and tourism enterprises. Zhang Jing (2022) constructed a comprehensive evaluation model for the strategic performance of online travel service enterprises through in-depth interviews and the comprehensive application of various management theories and methods, providing an effective evaluation tool for the strategic management of online cultural and tourism enterprises [11]. Zhang Lu, et al. (2021) used A Tourism Company as an example to analyze how cultural and tourism enterprises can timely adjust their development strategies to scientifically respond to external threats and opportunities in the context of significant changes in the domestic macroeconomic and social environment [2].

Sun Yanlin (2020) analyzed the innovative mechanism of management optimization and social responsibility operation of tourism enterprises from the perspective of the impact of marketing strategies on the value creation effect of social responsibility of listed tourism enterprises [4]. Yang Cheng (2018) conducted a questionnaire survey on 127 travel agencies, focusing on the impact of travel agency marketing capabilities on corporate service strategy orientation and performance [12]. Li Yanling et al. (2024) focused on ice and snow sports tourism enterprises and provided specific opinions and suggestions on the formulation of marketing strategies from the perspective of market practice [3].

From the perspective of relevant foreign research, there are also many fields involved. For example, Bauman Nataliia (2019) In terms of Ukraine's tourism marketing strategy towards China, it is necessary to focus on the development of Ukraine's tourism products and resources towards China, enhance Ukraine's support for tourism infrastructure, strengthen tourism cooperation between Ukraine and China, and innovate tourism marketing and publicity strategies based on actual problems [10]. Krisnawati et al. (2016) pointed out through their research that in competition, companies only need to formulate strategies that match the company's adapting to oneself and the external environment, whether adopting a cost leadership

strategy or a differentiation strategy, can help power enterprises occupy an advantageous position [5].

It goes without saying that in the modern innovative economy the outline of the enterprise and branches development strategies should be grounded on the reliable information provision. It involves the coherence of the results of diagnosing the potential dangers and identifying the potential opportunities considering the variability of the business environment. The above-mentioned issue highlights the need for the search and implementation of new tools and methods for managing enterprises. In practical terms, their implementation will optimize the structure of resource potential, improve production processes, outline the ways to increase investment attractiveness, identify strategic guidelines that will enhance the potential opportunities to increase the economic development of the entities. The process should take place considering the persistent changes in the external environment and latent risks [6].

FORMULATION OF THE OBJECTIVES OF THE ARTICLE

The purpose of writing a scientific article is to analyze, systematize scientific research and find ways to improve the development strategy of tourism enterprises in China.

PRESENTATION OF THE MAIN RESEARCH MATERIAL

In the comparison of national tourism market data over the past five years, the data reflects the strong recovery of China's cultural and tourism industry after resisting the impact of the epidemic. It also indicates the strong vision of the Chinese people for tourism demand and the strong vitality of the Chinese tourism market. Among them, the number of tourists in 2023 reached 1.216 billion, and domestic tourism revenue increased by 69.50% year-on-year. With the support of the National Day holiday and the May Day Labor Day holiday, there has been a significant increase in the number of tourists and total tourism income.

At the same time, the number of inbound and outbound tourists and total tourism revenue in China have shown a promising growth trend. According to data from the China Tourism Research Institute, the number of domestic tourists in China will exceed 6 billion in 2024, and domestic tourism revenue is expected to exceed 6 trillion yuan; The total number of inbound and outbound tourists is expected to exceed 260 million, and it is expected that international tourism revenue will

Table 1. Statistical table of tourist reception data during the May Day holiday of 31 provinces in the past 5 years, ten thousand person-times

№	Provincial capital	Years				
		2019	2020	2021	2022	2023
1	Guangdong	3066.60	1861.50	4278.10	--	793.10
2	Jiangsu	302.54	806.15	3537.57	845.09	
3	Shandong	--	1265.80	--	--	1196.09
4	Zhejiang	2080.01	796.00	2456.60	--	
5	Henan	3639.12	1692.11	5526.03	1025.29	
6	Sichuan	4322.87	688.96	5658.34	4401.08	2019.39
7	Hubei	3806.60	735.86	4321.59	282.13	
8	Fujian	1736.78	1153.11		1716.39	2644.32
9	Hunan	2333.31	1972.93	780.59	539.58	
10	Anhui	3652.32	2044.35	4427.70		
11	Shanghai	560.00	707.00	1688.90		1564.94
12	Hebei	3105.44		3474.52		
13	Beijing	685.10	463.30	842.60	306.10	
14	Shaanxi Province	4105.11	1130.62			
15	Jiangxi	3982.26	2895.41	4115.93		
16	Chongqing	2559.65	415.38	1019.80	848.50	
17	Liaoning	1238.80	525.50	1650.00		1481.57
18	Yunnan	996.62	1783.80	1192.80	996.62	1783.80
19	Guangxi	785.42	1508.42	737.56	2229.09	785.42
20	Shanxi		3984.03	1128.05	2351.49	
21	Nei Monggol		3984.03	1128.05	2351.49	
22	Guizhou	About 330	3912.42	2309.49	3412.14	About 330
23	Xinjiang	402.64	337.82	440.20	500.11	402.64
24	Tianjin	--	446.42	166.50	642.21	--
25	the Heilongjiang River	--	114.37	113.90	880.93	--
26	Jilin	-	610.86	443.23	794.77	-
27	Gansu		1650	1060.00	1690.00	
28	Hainan	132.66	165.20	133.54	295.31	132.66
29	Ningxia	137.87	179.07	74.00	264.14	137.87
30	Qinghai	122.30	246.80	164.88	122.30	246.8
31	Xizang	67.40	36.04	47.44	70.67	67.40

Source: Summary of data released by the Ministry of Culture and Tourism.

once again reach the threshold of 100 billion US dollars. The report also paid special attention to one of the data: the number of outbound tourists from China will significantly increase from over 87 million in 2023 to 130 million in 2024.

As shown in Table 1, the statistics of tourists during the May Day holiday in 31 provinces of China in the past five years show that the

consumption ability and desire of Chinese residents are very considerable. It can be seen that there is still room for growth in the domestic tourism market. and online platform resources. In summary, if tourism enterprises want to achieve sustainable development in competition, they must adhere to building their own core competitiveness.

Table 2. Analysis of SWOT Enterprise Strategic Advantages and Disadvantages

SWOT analyses	superiority	inferior strength or position
	<p>S1: Policy support and assistance of national and local policies for the development of A cultural tourism enterprises, as well as the strategic adjustment ability of A cultural tourism enterprises.</p> <p>S2: A, cultural tourism enterprises themselves have A certain brand influence.</p> <p>S3: With the strong support of the provincial government, A cultural tourism enterprises have A good growth and operation ability and have A large space for development.</p>	<p>W1: The lack of competitiveness in the salary performance system leads to the lack of timely renewal of the original human structure and the lack of talents with high ability and high quality</p> <p>W 2: A There is A lag in the information communication of cultural tourism enterprises, and the internal system also lacks innovation.</p> <p>W 3: A cultural tourism enterprises themselves lack of popularity and influence.</p> <p>W 4: The total profit amount of A cultural tourism enterprises in the past five years is at A low level in the same industry.</p>

Source: Obtained from the author's analysis of survey data.

Table 3. Enterprise strategic plan based on SWOT analysis

SWOT analyses	Superiority	Inferior strength or position	Superiority	Inferior strength or position
favourable circumstances	Scheme 1: SO strategy	Plan 2: The WO strategy	Plan 3: ST strategy	Plan 4: WT strategy
<p>O1: With the continuous exchanges between China and other countries in the world, promote the exchanges between Chinese tourism enterprises and other countries in the world.</p> <p>O 2: The Guiding Opinions on Promoting the Development of Regional Tourism will accelerate the development, transformation and upgrading of the entire tourism industry.</p> <p>O 3: The provincial capital where A cultural tourism enterprise is located has complete transportation capacity. Both high-speed railway construction and aviation construction have reached A certain level, which is convenient for tourists to carry out travel activities.</p> <p>O 4: A cultural tourism enterprises will accelerate the brand upgrading of the tourism industry and increase the new mode of «Internet + cultural tourism».</p> <p>O 5: The overall growth of China's tourism industry provides A development opportunity for the A of cultural tourism enterprises, and the residents have considerable tourism enthusiasm and ability.</p> <p>O 6: The change of the information age and the arrival of the 5G era provide a changing environment for the innovation and development of tourism enterprises.</p>	<p>Growth strategy:</p> <p>1. Promote the new experience of smart tourism, strengthen in the development of the tourism market, improve the interactive experience of scenic spots, VR immersive tourism experience, and promote the overall service quality of tourism enterprises.</p> <p>2. Use the new model of «Internet + cultural tourism» to strengthen the connection between the tourism industry and the big health industry, and integrate the scale of innovative industry.</p> <p>3. Make use of the national reform mechanism innovation, improve the basic management system, salary and performance system and organizational structure of A cultural tourism enterprise, and improve the enterprise's cultural tourism operation capacity And talent competitiveness.</p>	<p>Reverse strategy:</p> <p>1. Adopt the difference method for the salary system, increase the introduction and management of cultural and tourism talents, and improve the overall strength of tourism enterprises.</p> <p>2. Develop and innovate cultural and creative products, and use Internet technology to strengthen the management and development of online and offline dual channels.</p> <p>3. Improve the management of the internal system and mechanism of tourism enterprises, improve the internal organizational structure of tourism enterprises, and enhance the core competitiveness of tourism enterprises.</p>	<p>Diversified strategy:</p> <p>1. Ensure that you already have a solid industrial foundation, improve the existing product system, increase the launch of personalized products, so as to improve the competitiveness of the industry.</p> <p>2. Expand the scope of the souvenir market, increase the product research and development with the same brand, and increase multiple categories and regional marketing.</p> <p>3. Strengthen the operation capacity of the cultural and tourism industry and try to expand the extensive publicity business such as multimedia and film and television production, so as to better serve the group company.</p> <p>4. Improve the integrated industrial chain of «food, accommodation, transportation, travel, shopping and entertainment», and expand product projects.</p>	<p>Defense strategy:</p> <p>1. Unstable market environment: The tourism industry is greatly affected by political, economic, natural disasters and other factors, with an unstable market environment and high operational risks.</p> <p>2. Depend on the development of tourist destinations: the development of the tourism industry is affected by the tourist destinations. If the destination is unstable, such as political turbulence and security risks, it will have a negative impact on the industry.</p>

Source: Obtained from the author's analysis of survey data.

From the above table, it can be seen that the domestic tourism market in China has strong potential, and the number of tourists and tourism revenue have gradually recovered and developed after the epidemic. Therefore, as a tourism enterprise, we should pay more attention to the improvement of our own strategy, continuously expand our competitiveness, create brand effects, and highlight our own characteristics and advantages in the same industry [7].

From the data in Tables 1, it can also be seen that the development of the tourism market in China's 31 tourism provinces in the past five years, and the tourism reception capacity during the May

Day holiday alone, reflects the tourism consumption ability and desire of the Chinese people. Therefore, combining the above data, tourism enterprises need to increase their development efforts in strategic planning, continuously improve their competitiveness and comprehensive strength.

This paper will use the strategic analysis tool SWOT A culture tourism enterprise strategic analysis: in the Chinese A cultural tourism enterprises after case analysis, one by one tease out A culture tourism company facing opportunities, threats, advantages, disadvantages, through the SWOT strategic analysis tool for the combination of the four kinds of strategy. Thus, specific paths

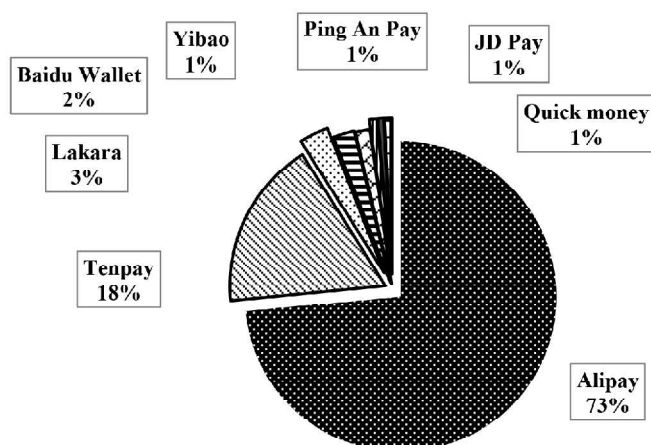


Fig. 1. Mobile payment methods

Source: created by the authors based on the conducted research.

for the development strategy of A cultural tourism enterprise can be derived.

Strategic positioning and planning

(1) Qualitative analysis of the SWOT matrix

Based on the above analysis of the internal and external environment of A cultural tourism Company, the opportunity threats, advantages and disadvantages are summarized, presented in SWOT, and different development strategies are formed. According to table 3 above, four different strategies of SO, WO, ST and WT are formed, and specific measures can be taken for each strategy are analyzed. For A cultural tourism enterprises[10], the provincial and its own development strategy, to actively upgrade tour industry, improve brigade operation competitiveness, combined with the internal and external matrix analysis, suggest to choose SO development strategy, in addition to the development of SO strategy, should also be as far as possible to avoid WT strategic disadvantages and risks, but also should be combined with diversified development, improve the "eat live line shopping entertainment" industry chain services, improve the brigade operation ability, improve the ability of foreign business.

2) Strategic positioning and planning

1.strategic positioning:

The responsibility and mission of tourism enterprises is to tell a good brand story, spread the brand voice, take China's tourism market as the platform, strengthen the integration of national tourism resources, and focus on the development of competitive business combined with their own advantages, so as to enhance the core competitiveness of enterprises.

2. Strategic overall thinking

According to the internal and external environment analysis and strategic selection of A cultural

tourism enterprise, A cultural tourism enterprise should focus on the development of SO strategy and carry out diversified development based with the actual situation. In general, should be based on the "revitalize the internal system mechanism, to expand tourism market and service as the direction" concept, in perfect A culture tourism enterprise organization structure, personnel structure, salary using differentiation, strengthen the talent introduction and training, focus on the intensity of advantage business development, improve the tourism reception "Internet + brigade" brand effect, develop brigade industry chain [9].

(3) Analysis of PEST Macro Environment for A Cultural Tourism Enterprise

1. Political environment analysis

The tourism industry is known as the "sunrise industry" and is one of the fastest-growing industries in the world. China's relevant policies have issued certain guiding documents for the tourism industry, such as the "Several Opinions of the State Council on Accelerating the Development of the Service Industry", which proposes to vigorously develop investment and support in cultural tourism and other livelihood service industries. Moreover, the increasing living standards of Chinese residents also stimulate new development momentum in the tourism industry. The tourism service industry has become an indispensable part of people's lives. Therefore, how tourism enterprises can formulate strategic plans and continuously improve their institutional mechanisms and scale has become a question that tourism enterprises need to consider. In the new era, the tourism industry is also facing structural adjustments and restructuring, in order to leverage the dividends of the times to achieve its own growth.

2. Economic environment analysis

The median per capita disposable income of Chinese residents is 23408 yuan, an increase of 6.3% compared to the previous year, which is 76.3% of the average. The median per capita disposable income of urban residents was 30834 yuan, an increase of 6.2% or 83.0% compared to the previous year.

The median per capita disposable income of rural residents was 10969 yuan, an increase of 6.4% or 7.9% compared to the previous year. The Chinese economy is currently in a phase of rapid decline to slow growth, with an overall upward trend.

3. Analysis of social and cultural environment

Firstly, the education level of residents. At present, China has popularized nine-year com-

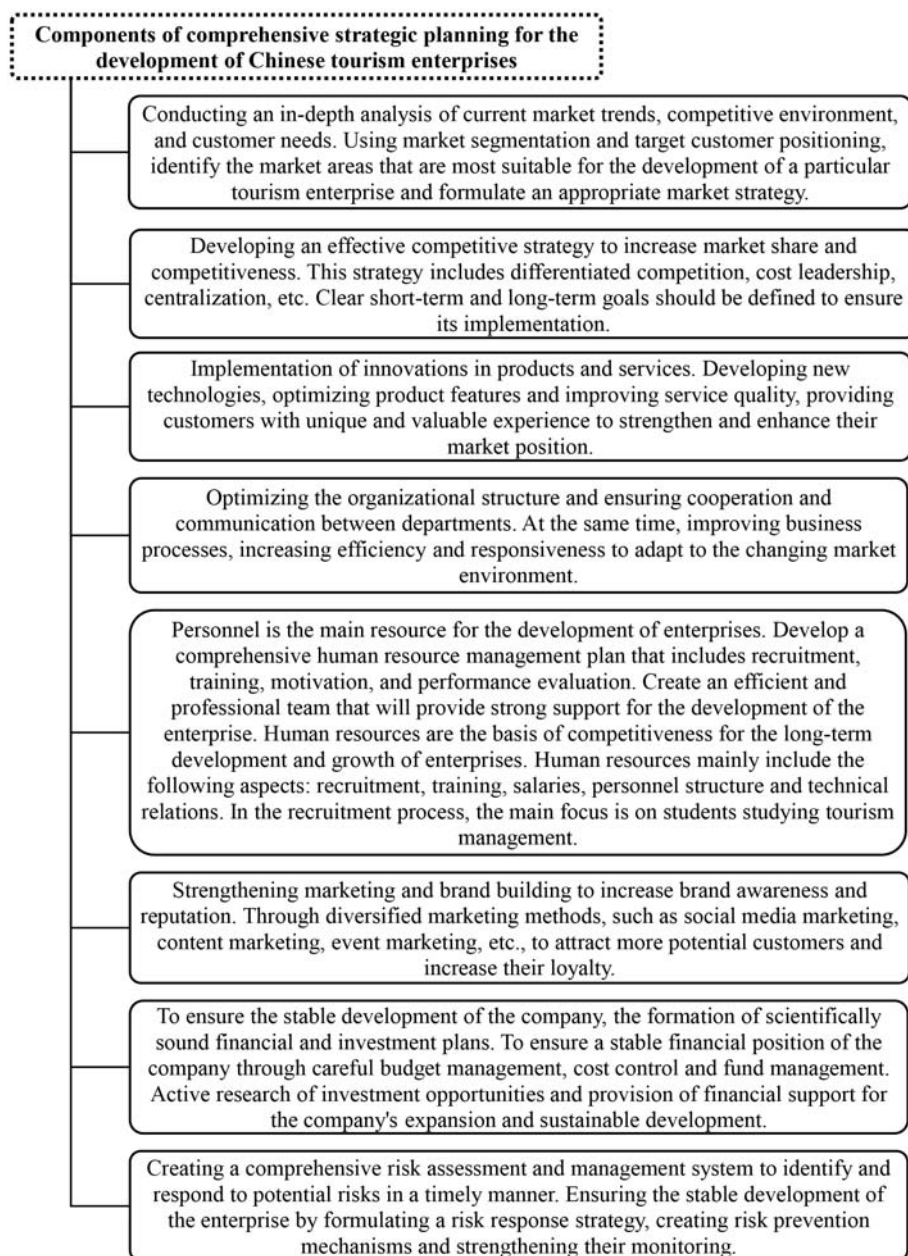


Fig. 2. Components of comprehensive strategic planning for the development of Chinese tourism enterprises

Source: created by the authors based on the conducted research.

pulsory education, increased investment in education, and the education level of residents has been increasing year by year. Therefore, when engaging in tourism consumption, the demand for tourism product culture, historical culture, regional characteristics, and services is gradually becoming customized and personalized. Therefore, when designing tourism products, we need to consider the education level of consumers and specify suitable tourism products for different consumer groups. Secondly, China has 56 ethnic groups, and there are significant cultural differences and consumption habits among each

ethnic group. Therefore, when designing tourism products, it is also necessary to respect the behavioral habits of different ethnic groups, in order to broaden the audience of tourism products. Especially for consumer groups with religious beliefs, attention should be paid to the contradictions and conflicts between different religions in the marketing process, and corresponding strategies should be changed to avoid unnecessary losses to the development strategy of the enterprise.

4. Technical environment analysis

As of December 2023, the number of online

payment users in China has reached 954 million, an increase of 42.43 million compared to December 2022, accounting for 87.3% of the total number of internet users. Online applications related to offline have seen sustained and rapid growth, such as cultural and tourism consumption, the king of experiential consumption, related movie performances, train services, car services, online tourism, etc., with year-on-year growth of 172.3%, 66.7%, 46.8%, and 34.1% respectively; Of course, public transportation services, idle transactions, takeout services, and local living have continued to be popular, with growth rates of 48.2%, 29.1%, 16.1%, and 12.4% respectively. The continuous expansion of mobile Internet payment transaction scale has undoubtedly played a role in boosting the success of the new model of "Internet plus tourism". As shown in the figure 1, Alipay 73%, Lakara 3.0%, Tenpay (WeChat+HandQ) 18%, Baidu Wallet 2%, Yibao Pay 1%, Quick money 1%, Ping An Pay 1%, JD Pay 1%.

Emerging technologies such as digital maps, smart wearables, search, LBS, and other virtual reality technologies are gradually integrating in the tourism field and are also a more important part of tourist travel. The development trend of the tourism industry is also consistent with that of the tourism industry. Mobile is the core, which is why OTA moves Internet platforms to mobile platforms one by one; The real-time social functions provided by social platforms have promoted the rapid growth of mobile network usage and the development of localized applications; Real time positioning provides a foundation for location-based information queries, reservations, and more.

In today's fiercely competitive market environment, comprehensive corporate strategic planning is key to achieving long-term success for businesses. This strategic plan aims to clarify our direction, goals and actions to meet market challenges, achieve sustainable growth and profitability (figure 2).

Conclusions and prospects for further research in this area. In today's business environment, the organization of a high-quality development strategy for Chinese tourism enterprises is of undeniable relevance. When forming its main components, it should be focused on: market demand and guided by innovation, continuous optimization of the organizational structure, improvement of the quality of products and services, strengthening of existing human resources, and development of its own brand. In order to prevent potential problems in the future, sensitivity and flexibility

to market changes should be taken into account at the same time. SWOT analysis can be one of the tools for studying the activities of a particular business entity. Based on the analysis of the internal and external environment of a cultural tourism company, the opportunities, threats, advantages and disadvantages are summarized. Taking into account the proposed components of integrated strategic planning will have a positive impact on the development of Chinese tourism enterprises both in the near future and in the long term.

Literature:

1. Cheng R. The Integration Relationship and Measures of Enterprise Strategic Management and Human Resource Management. *Modernization of Shopping Mall*, 2023. № 04, p. 114—116.
2. Cui Li, Lei Jing, Zhang Lu, et al. Case study on enterprise resource allocation based on value proposition and dynamic capability interaction. *Research Management*, 2021, Vol.42 № 4 p. 180—190.
3. Li Y. Exploring the Strategy of Financial Internal Control in Construction Enterprises. *Journal of Finance and Economics*, 2024, № 10. p. 99—101.
4. Navarro M., Mateos R., Vazquez de la Torre M. Outdoor sports and active tourism company management in Cordoba (southern Spain): An empirical study on the perception and behavior of supply. *PLOS ONE* 2020, Vol.15 № 12. URL: <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0243623> (date of application 25.05.24).
5. Krisnawati N., Tisnawati Sule E. Competitive Strategy and Its Impact on Hotel Performance: A Partial Least Square Approach on Hotel Managers in Bali, Indonesia. *International Journal of Economics, Commerce and Management*, 2016 № 7: p. 455—465.
6. Plaksiienko V., Nazarenko I., Nazarenko O., Sokolenko L. Strategic scenario planning of the agrarian sector development. *International Multidisciplinary Scientific Geo Conference Surveying Geology and Mining Ecology Management, SGEM*, 2020 August (5.2), p. 489—496.
7. Shi D., Li X., Li D. How can smart supply chain construction improve enterprise performance. Analysis from the perspective of supply chain resilience optimization. *Chinese Management Science*: p. 1—13 [2024-05-20] URL: <https://doi.org/10.16381/j.cnki.issn1003-207x.2023.0482> (date of application 25.05.24).
8. The Finance Division. Statistical Bulletin of the Ministry of Culture and Tourism of PRC on

Culture and Tourism Development in 2018. URL: http://zwgk.mct.gov.cn/auto255/201905/t20190530_844003.html (date of application 25.05.24).

9. The People's Daily. URL: http://politics.gmw.cn/2019-05/20/content_32847167.htm (date of application 25.05.24).

10. Research on Tourism Marketing Strategies of Ukraine towards China. Shandong University, 2019. № 09. p. 19—20. URL: https://kns.cnki.net/kcms2/article/abstract?v=s5eXW7nWjw0JukHycXQu24FPJvyYfGOn_JVHU-shV1ElpOsZFZV-R2Qsp5u289bcvmTvPped8jgZKFX5A2gCY9ml3uYw_IPPuOUvn0Tn8jJvmohRp1OkWbPs87Kpw-3NKUnj-_A4SBLg=&uniplatform=NZKPT&language=CHS (date of application 25.05.24).

11. Zhang J. Research on Innovation in Enterprise Strategic Management from the Perspective of Blockchain. Small and Medium sized Enterprise Management and Technology, 2022. № 13. p. 130—132.

12. Yang Cheng Differentiation strategy, industrial policies, and cost stickiness Jinan Journal (Philosophy and Social Sciences Edition), 2018, Vol. 40 № 2. p. 72—83.

13. Yang Yunya. Development Strategy Research of Chengdu Branch of Tengbang Tourism Group. Chengdu: University of Xidian University. 2018. URL: <http://culture.people.com.cn/n1/2016/0115/c172318-28058794.html> (date of application 25.05.24).

References:

1. Cheng, R. (2023), "The Integration Relationship and Measures of Enterprise Strategic Management and Human Resource Management", Modernization of Shopping Mall, vol. 4. pp. 114—116.

2. Cui, Li. Lei, Jing. and Zhang, Lu. (2021), "Case study on enterprise resource allocation based on value proposition and dynamic capability interaction", Research Management, vol. 42. № 4, pp. 180—190.

3. Li, Y. (2024), "Exploring the Strategy of Financial Internal Control in Construction Enterprises", Journal of Finance and Economics, vol. 10. pp. 99—101.

4. Navarro, M. Mateos, R. and Vazquez de la Torre, M. (2020), "Outdoor sports and active tourism company management in Cordoba (southern Spain): An empirical study on the perception and behavior of supply", PLOS ONE, [Online], vol. 15, no. 12, available at: <https://journals.plos.org/plosone/article?id=10.1371/journal.pone.0243623> (Accessed 25 May 2024).

5. Krisnawati, N. and Tisnawati Sule, E. (2016), "Competitive Strategy and Its Impact on Hotel Performance: A Partial Least Square Approach on Hotel Managers in Bali, Indonesia", International Journal of Economics, Commerce and Management, vol. 7, pp. 455—465.

6. Plaksienko, V. Nazarenko, I. Nazarenko, O. and Sokolenko, L. (2020), "Strategic scenario planning of the agrarian sector development", International Multidisciplinary Scientific Geo Conference Surveying Geology and Mining Ecology Management, SGEM, vol. 5.2, pp. 489—496.

7. Shi, D. and Li, X. (2024), "How can smart supply chain construction improve enterprise performance", Analysis from the perspective of supply chain resilience optimization. Chinese Management Science, pp. 1-13. <https://doi.org/10.16381/j.cnki.issn1003-207x-2023.0482>.

8. The official site Ministry of Culture and Tourism of PRC (2018), "The Finance Division. Development in 2018", available at: http://zwgk.mct.gov.cn/auto255/201905/t201905-30_844003.html (Accessed 25 May 2024).

9. The People's Daily (2019), "In 2018, the comprehensive contribution of national tourism to GDP was 9.94 trillion yuan", available at: http://politics.gmw.cn/2019-05/20/content_32847167.htm (Accessed 25 May 2024).

10. The official site of Shandong University (2019), "Research on Tourism Marketing Strategies of Ukraine towards China", available at: https://kns.cnki.net/kcms2/article/abstract?v=s5eXW7nWjw0JukHycXQu24FPJvyYfGOn_JVHU-shV1ElpOsZFZV-R2Qsp5u289bcvm-TvPped8jgZKFX5A2gCY9ml3uYw_IPPuOUvn0Tn8jJvmohRp1OkWbPs87Kpw3NKUnj-_A4SBLg=&uniplatform=NZKPT&language=CHS (Accessed 25 May 2024).

11. Zhang, J. (2022), "Research on Innovation in Enterprise Strategic Management from the Perspective of Blockchain", Small and Medium sized Enterprise Management and Technology, vol. 13, pp. 130—132.

12. Yang, C. (2018), "Differentiation strategy, industrial policies, and cost stickiness", Jinan Journal (Philosophy and Social Sciences Edition), vol. 40, no. 2, pp. 72—83.

13. Yang, Y. (2018), "Development Strategy Research of Chengdu Branch of Tengbang Tourism Group", Chengdu: University of Xidian University, [Online], available at: <http://culture.people.com.cn/n1/2016/0115/c172318-28058794.html> (Accessed 25 May 2024).

Стаття надійшла до редакції 27.05.2024 р.