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ОЦЕНКА РИСКА НЕПЛАТЕЖЕСПОСОБНОСТИ ДЛЯ ПРЕДПРИЯТИЙ ОБРАБАТЫВАЮЩЕЙ ПРОМЫШЛЕННОСТИ, ЗАРЕГИСТРИРОВАННЫХ НА БУХАРЕСТСКОЙ ФОНДОВОЙ БИРЖЕ

Представлены исследованные как теоретически, так и эмпирически при помощи четырех моделей: Спрингейт, Таффлер, Альтман и Французский коммерческий кредит, риски неплатежеспособности для 35 компаний перерабатывающей промышленности в Румынии, котирувавшихся на Бухарестской фондовой бирже в премиальной и стандартной категориях в период с 2007 по 2016 год. Результаты исследования показали, что в период с 2007 по 2016 год более 50 % компаний столкнулись с высоким риском неплатежеспособности, наибольшая вероятность которого была для Cetason S.A. and Prefab S.A. Меньшая вероятность такого риска в течение указанного периода была для компаний Aerostar S.A и Conted S.A.

Ключевые слова: риск неплатежеспособности, модель Спрингейт, модель Таффлера, модель Альтмана, модель Французский коммерческий кредит.

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RELATIONSHIP BETWEEN COMMUNITY ATTACHMENT, PERCEPTIONS ON ECONOMIC IMPACTS OF TOURISM AND SUPPORT TO TOURISM DEVELOPMENT: AN IMPLEMENTATION IN A SETTLEMENT NEAR BUT DISTANT FROM TOURISM

Tourism is one of the most important economic sectors in world and its impacts on local communities are discussed in the literature frequently. Even though also socio-cultural and environmental impacts are also examined, the focus is on economic effects. This study investigates whether community attachment makes difference in perceptions on economic impacts and in supporting tourism development. The study utilizes multiple analysis methods and Path Analysis and is important in terms of examining relationship between community attachment and perceptions of local residents in a settlement which is very near to popular tourism destinations but also where is distant from the tourism activities. Thus it contributes to tourism planning literature. Findings reveal out that community attachment has relations with economic impacts and positive support for tourism development, while it has no relation with negative thoughts about tourism development.

Keywords: *Tourism impacts, local residents, Community attachment, CFA, Path Analysis, Turkey*

Introduction. Tourism development is a popular option/tool for improving the socio-economic situation of societies [9]. Tourism, however, is not only product/service consumption process, but also has remarkable social, economic, and environmental impacts [58] in global and local scale [67, 62, 61]. Even though impact categories overlap significantly, most of the researches have focused on economic effects [23, 2, 10].

The perceptions of tourism development and its impacts are not homogenous within societies and individuals in a particular society. These differences are influenced by many factors such as the history of societies, socio-cultural structures, the level and type of tourism development. Scholars have given attention to these impacts since 1970s and many opinions have been put forward. Pioneer models such as Doxey's Irridex [14], Butler's TALC [7] or Dogan [13] predict that the local residents' attitudes towards tourists and tourism would change on a linear continuum while tourism develops. They claimed that locals would be very friendly and kindly towards tourism at the beginning but in time, they would behave "hostile" towards tourists and even leave the destination temporarily since negative impacts would surpass the positive ones. Afterwards, approaches which underline that the attitudes change on a non-linear base were developed. These models point out that some certain stages were never reached or never encountered and different features were effective on perceptions of tourism impacts. In this context, Social Exchange Theory which is based on the

assumption that local people would be in favor of tourists and tourism when they perceive positive impacts higher than negative impacts, and the community attachment model which predicts that feeling to belong to the society will largely affect the perception and support of tourism, are amongst the models frequently used in the recent period.

In this study, firstly, the literature on tourism impacts and perception and attitudes of the local residents will be reviewed. Then, whether community attachment affect local residents' perceptions on economic impacts of tourism and support for tourism will be examined in case of Mugla center (Mentese) district which is very near to some popular tourism destinations of Turkey, but which has no intensive tourism activities. Finally, results and discussions will be presented.

Literature. Many countries accept tourism as basic tool for development. For this reason, the number and type of destinations increase day by day and also the number of tourists. In 2016, approximately 1.25 billion people participated in international tourism activities, and this number is expected to grow and to approach 2 billion soon [65].

Since tourism is very dynamic and multidimensional sector, it has many socio-cultural and environmental impacts besides its economic ones. Nevertheless, as in this study, the economic impacts of tourism have been more intensively studied in the literature. Scholars indicate that foreign tourist expenditure contributes to the balance of payments (Liu and Var [40], Dogan [13], Gee, Makens, Choy [18]; Jurowski, Uysal and Williams [23]; Tatoglu, et al. [60]), and by

incorporating the inert local resources into socio-economic life, tourism creates economic vitality [60]. In addition, the tax revenues of the governments may also increase [49]. Tourism development increases employment opportunities for different age, gender, education status and social strata (Sheldon and Var [55]; Tosun [62]; Ladkin [34]; Tomic, Gajic and Bugar [61]). Demand rise will lead to increase national and international investments towards region (Liu, Sheldon & Var [41]; Inskeep [28]; Sheng and Tsui [56]), and to diversify commercial activities (Prentice [53]; Ozturk, Özer and Caliskan [49]) and therefore to develop other sectors (Latkova and Vogt [37]; Tomic, Gajic and Bugar [61]).

Literature points out that economic benefits and the attitudes of local people are generally positively related (Keogh [32]; Sinclair-Maragh, Gursoy [57]). Within the scope of literature, the following hypotheses were developed;

H₁: The perception of positive economic impacts of tourism affects positively the support to tourism development.

H₂: The perception of positive economic impacts of tourism lessens attitudes against tourism development.

However, there are some economic costs that tourism development brings to the region. The ascending demand results in inflation rise [49] and increases prices of goods, services and real estate (Pizam [52], Var, Kendall, and Tarakcioglu [66], Liu and Var [40], Husbands [26], Nunkoo and Ramkissoon [48]). Moreover, imports of goods and services from abroad will be increased to meet the tourist expectations [49] and tourism development model which is mainly based on investors who are not residents of destination limits contribution of tourism to the region. When tourism development eliminates the traditional economic sectors (such as agriculture, fishery), over-dependency to tourism will occur [49]. These led to the following hypotheses;

H₃: The perception of negative economic impacts of tourism affects negatively the support to tourism development.

H₄: The perception of negative economic impacts of tourism deepens attitudes against tourism development.

The residents' attitudes and perceptions towards tourism and its impacts are very important in terms of guiding and sustaining tourism development, since tourism may develop only with support of the local residents (Garrod & Fyall [17], Sheldon & Abenoja [54], Ambroz [1], Nunkoo and Ramkissoon [48]). In this frame, since the 1960s and 70s, perception and reaction of the local people have been examined frequently by scholars from various disciplines including anthropology, geography, economics, sociology and recreation (Prentice [53], Gursoy and Chen [20], Williams and Vaske [68], Çalışkan and Özer [10]).

Many models and theories have been used for this purpose. As well as models such as Irridex [14], TALC [7], Dogan [13] and Ap – Crompton [3] which propose that tourism development and the response of local people occur in a linear process, social exchange theory which is based on the assumption that when positive (especially economic) impacts of development are perceived more dominant than the negative effects, people would support tourism development (Ap [4]; Gursoy & Rutherford [21]) and community attachment model which argues that feelings towards the society have notable impacts on perceptions and attitudes of individuals [36] were also used.

Many studies have been carried out within the context of the community attachment model based on the idea that the people who feel belonging to the society will perceive tourism effects differently [12]. In these studies, birth place (Lankford and Howard [36]; Haley, Snaith and Miller [25]), commitment to the society (Goudy [19]; Williams and

Lawson [69]), ownership of residential buildings [59], were also used as indicators but the contradictory results were obtained and the consensus was not reached. While some studies have found no relationship between community attachment and perception of tourism influences and attitudes towards tourism development (Liu and Var [40]; Andereck et al. [2]), researchers as Sheldon and Var [55], Brunt and Courtney [6], Williams and Lawson [69], and Gursoy, Jurowski and Uysal [22], pointed out that the tendency to perceive the negative effects of tourism increases as the level of loyalty to the community increases. Nevertheless, there are also many studies that show that tourism impacts are perceived more positively as community attachment increases (Belisle and Hoy [5], Jurowski, Uysal and Williams [31], Gursoy and Rutherford [21], Lee [38]). In the light of previous studies, the final hypotheses to be tested in the study are as follows;

H₅: Community attachment affects negatively the perception of positive economic impacts of tourism.

H₆: Community attachment deepens the perception of negative economic impacts of tourism.

H₇: Community attachment affects negatively the support to tourism development.

H₈: Community attachment deepens attitudes against tourism development.

Another variable used to explain differentiation in the perception of impacts of tourism and tourism support is the distances from destinations, tourism attractions and activities. Some researchers have found that local residents who live closer to the attractions and tourist activities have a more positive perception and attitude than those who live far away (Belisle & Hoy [5], Pearce [50]; Sheldon and Var [55]; Keogh [32]; Mansfeld [43]). However, some researchers (Pizam [52]; Madrigal [42]) found an inverse relationship and emphasized that the increase in distance may result in more positive perceptions of tourism and therefore more support towards tourism development. Similarly, Tyrell and Spaulding [64] and Williams and Lawson [69] found that people living close to the tourist center can exhibit a negative attitude due to problems such as increased traffic, noise, pollution, and restrictions on the use of public spaces and Lankford, Williams and Lankford [35] or Jurowski and Gursoy [30] have shown that those who live far away can appreciate tourism more positively as recreational benefits which tourism has brought increases. Nevertheless, literature review did not reveal any studies on relations of community attachment and tourism perceptions in distant settlements. In this context, this article contributes also to elimination of this deficiency in the literature.

Methodology. The universe of the research is composed of local people living in central district of Mugla province (Menteşe) in Turkey. The reasons for choice of this province as the universe are twofold. First, there are limited numbers of researches concerning central district of Mugla, even though there are numerous researches related to its other districts which are popular tourism destinations such as Fethiye, Bodrum, and Marmaris. Second, the central district of Mugla differentiates due to the fact that being very close to tourism destinations but far from tourism activities. Hence it is expected to contribute the literature by determining perceptions of residents of the settlements where intensive tourism activities are not experienced directly.

The population of central district of Mugla is 109.979 (TUIK, 2017). The sample size was calculated as 384 according to Krejcie and Morgan's [33] formula, assuming an alpha of .05 and a degree of accuracy of .05. The data were gathered from people living in central district of Mugla by random sampling. Primary data collection was conducted at various places (main streets, residential zones, shopping

centers, parks, etc.) in city center through an on-site self-administered questionnaire. Of 629 collected questionnaires, 619 were respected as the research data. Since 10 of them which were not filled out completely and were not suitable for the further analysis, were extracted as emphasized by Hair et al. [24].

The questionnaire includes four parts, which are perceptions on economic impacts of tourism scale, community attachment perception scale, support to tourism development scale and demographic features. At preliminary stage, 51 scale items were identified through a comprehensive literature review. The scale of EIT was prepared by using the scale items developed by Gursoy, Chi and Dyer [22], Gursoy and Rutherford [21], Brida et al., (2011), Garcia et al., (2016); the scale of STD was prepared by using the scale items developed by Teye et al (2002), Alhasanat (2010), Abas and Hanafiah (2014) and the scale

of CA was prepared by using the scale items developed by Gursoy et al. [22], Wang and Hu (2015) and all the items were adapted in line with the objectives of the study. Then as suggested by Conradson [8], some items that were misunderstood, redundant or duplicated with others were excluded after getting expert appraisal and conducting pilot study. The final version of the questionnaire was consisted of 36 items and demographics. The items were measured using a 5-point Likert type scale ranging from 1 = "strongly disagree" to 5 = "strongly agree."

The aim of this research is to investigate the relationship between local residents' community attachment (CA) and perceptions on economic impacts of tourism (EIT; P: Positive, N: Negative) and attitudes towards tourism development (TD; S: Support; A: Against). The proposed model of the study is shown in Figure 1.

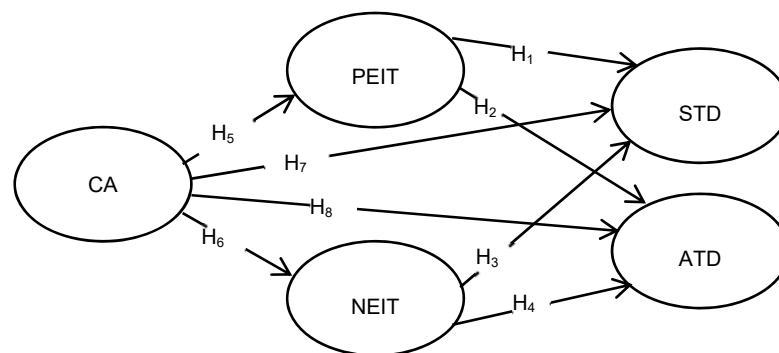


Fig. 1. Proposed Model and Hypothesis

Findings. Demographic features of participants were investigated with SPSS 22 using descriptive analysis. The sample was 49,6% female, and 58% married. In terms of age, 29,7% were between 26 and 35, 23,3% were between 18 and 35, and 22,6% were between 36 and 45. Approximately 50% of the participants have high school or university education (35,2% bachelor degree, 17,8% high school graduate). The most of the respondents (55,7%) were born in Mugla while 40,7% were born in other cities within the country. These indicate that participants are heterogeneous and belong to different socio-economic groups and therefore findings can be generalized more or less to whole society.

Exploratory and confirmatory factor analyzes were used to test the structural validity of the variables. Furthermore, the reliability of each scale is determined by the Cronbach alpha statistic. In order to test the hypotheses of the study, path analysis was finally applied. In order to increase the reliability and reveal the dimensions of the scales, each one was examined by exploratory factor analysis (EFA) with SPSS 22 as suggested by Netemeyer, Bearden and Sharma (2003). Principal component extraction with Varimax rotation was applied all the scales independently. As a result of the analyzes, it was determined that the Kaiser-Meyer-Olkin (KMO) values were 0.859 for EIT scale, 0.805 for STD scale, 0.892 for CA scale and the Bartlett's Test of Sphericity results were significant at the significance level of 0.001 for all scales. These results indicate the sampling adequacy [27]. Items with cross-loadings and communalities less than 0.40 were removed iteratively. Accordingly, two items from EIT scale, and four items from STD were eliminated. The EFA results were identified two-factor model for both scales.

Factors were labelled as perception of positive economic impacts of tourism (PEIT), perception of negative economic impacts of tourism (NEIT), support to tourism development (STD), and against to tourism development (ATD). The exploratory factor analysis conforms to the one factor structure of the CA scale, without excluding any items. The reliability and internal consistency of each variable were inspected by Cronbach's alpha coefficient. All the scales were found to be internally reliable with Cronbach's alphas ranging between 0.699 and 0.892 [16].

Then confirmatory factor analysis (CFA) was conducted on the proposed model to confirm the validity of the factors revealed by EFA for each construct of research and the path analysis was performed to test the proposed model. Analysis was carried out with AMOS 21.0. Two items from STD (*The state should provide more working areas, The state supports tourism development in Mugla*), two items from PEIT (*Tourism creates a market for local products, Tourism provides more investment to the Mugla districts*) and one item from NEIT (*Tourism provides jobs to people from outside Mugla, rather than locals*) were considered "inadequate or mediocre" and excluded because of low factor scores (<0.55) and explaining less than 30% of the variance [11]. Model fit was assessed using Root Mean Square Error of Approximations (RMSEA), Goodness of Fit Index (GFI), Normed Fit Index (NFI) and Comparative Fit Index (CFI). As all the indices for proposed model met the criteria suggested by Hair et al. [24], ($\chi^2/df = 1,949$; RMSEA=0.039; GFI =0.933; NFI =0.911; CFI =0.955) the model is accepted. The obtained t values and path analysis results are presented in Figure 2.

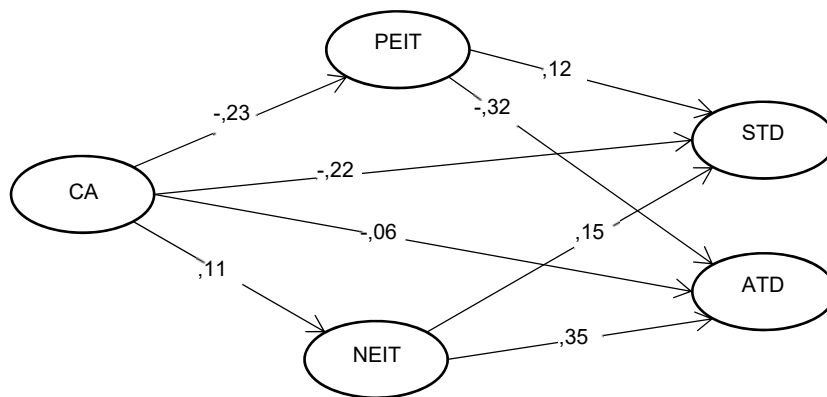


Fig. 2. Path Analysis Results

Results indicate that, CA has positive and significant effect on NEIT, negative and significant effect on PEIT and STD. In line with these results H₅ and H₆ and H₇ were accepted. However negative effect of CA on ATD is statistically nonsignificant. Thus H₈ was rejected. It was revealed that PEIT has a positive and significant impact on STD, meanwhile affecting ATD negatively. Hence H₁ and H₂

were accepted. Moreover, it was also determined that NEIT affects both STD and ATD, positively. Consequently, these findings bring acceptance of H₄ while H₃ is rejected because, on the contrary to the negative effect indicated in the hypothesis, NEIT has a considerably positive impact on STD. The results of path analysis and hypothesis test are presented in Table 1.

Table 1. Results of Path Analysis and Hypothesis Test

Hypothesis No	Path	Estimate	S.E.	C.R.	P	Result
1	STD <--- PEIT	,124	,036	3,443	***	Accepted
2	ATD <--- PEIT	-,317	,054	-5,827	***	Accepted
3	STD <--- NEIT	,145	,070	2,071	,038	Rejected
4	ATD <--- NEIT	,351	,107	3,284	,001	Accepted
5	PEIT <--- CA	-,233	,051	-4,553	***	Accepted
6	NEIT <--- CA	,110	,043	2,563	,010	Accepted
7	STD <--- CA	-,221	,042	-5,313	***	Accepted
8	ATD <--- CA	-,058	,055	-1,064	,287	Rejected

Conclusions. This study examines the relationship between the community attachment of local people and the economic impact of tourism and the support to tourism development. For this purpose, data were collected in Mugla (Turkey) where does not experience intensive tourism activities despite it is very close to popular mass tourism destinations.

In contrast to Jurowski, Uysal and Williams [31], who did not find a relationship between community attachment and economic impact and Choi and Murray (2009), who stated that community attachment has positive relationship with positive economic effects, it is found that community attachment leads in decreasing positive perceptions about the economic effects of tourism. The results are in line with Sheldon and Var [55], Brunt and Courtney [6] and Choi and Murray [(2009) who found that community attachment has negative effects in support to tourism development. Likewise, it is revealed out that as the community attachment increases, the support to tourism development decreases. This finding is congruent with Williams and Lawson [69], Gursoy et al. [23], Choi and Murray, (2009).

Similar to what is generally emphasized in the literature, results point out that the more positive perception of economic impacts of tourism, the greater the support given to tourism. However, while the perceptions of negative economic impacts have positive impact on support to tourism development with anticipation of improvement of current economic situation, it is clear that they considerably increase the attitudes against tourism development.

Findings determine that the higher the level of perception of the adverse economic impacts of tourism, the higher the level of attitudes against tourism development. This finding support Perdue, Long and Allen [51], Keogh [32], Jurowski, Uysal and Williams [31], Choi and Murray (2009) but contradicts the results of studies as Gursoy and Rutherford [21], and Lee [38]. At the same time, it was revealed that negative economic impacts influence significantly the attitudes towards tourism development. The negative economic impacts cause people expect that tourism would help to develop economic conditions but also they consider further tourism development is redundant because it cannot meet the current expectations. In other words, it can be interpreted that efforts should be made to raise economic contribution of the current tourism development instead of attracting new investments. This antinomy may occur mainly due to differences of sample and the study area (which is close to but also far from tourism centers and activities). This finding increases authenticity of the study for its contribution to literature. Therefore, the findings of this study must be tested with the studies on the opinions of the residents of the settlements where are physically close to the tourism destinations though they are not in administrative zone.

In order to have sustainable tourism development and to increase its positive contributions, it is necessary to understand the variables of tourism support. Planning should be conducted with stakeholders who have different expectations from and perceptions about tourism and who are at different socio-economic strata, and have different social and environmental perspectives. Opinions and

expectations of residents of tourism destination and socio-economic hinterland of destination should be incorporated into planning and implementation process. This will contribute to the spread of tourism influences to the community. Local support to tourism development can be enhanced through explanation of possible benefits and costs of tourism in planning process and taking preventive measures by negotiation with local people.

Future studies should examine the results of this study in other places akin to our study field. Also, relation between community attachment and tourism development should be surveyed by examining the opinions of the residents of tourism centers and of the settlements in the vicinity to those centers together. As our study examines perceptions about 3S tourism, relation of community attachment with tourism perceptions and tourism development support should be explored for other types of tourism. Additionally, even though it is revealed statistically insignificant in this work, studies testing whether community attachment decreases/increases the attitudes against tourism development may yield contributions to the literature.

Limitations. This study searches perceptions and attitudes of local residents about mass tourism. Beyond Mugla, Mentese, the results of this study cannot be generalized for other settlements where have different features in terms of tourism development and type, proximity to tourist destinations/attractions, or economic and social structure.

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ЗВ'ЯЗОК МІЖ ІНТЕГРОВАНИСТЮ ГРОМАДИ, УСВІДОМЛЕННЯМ ЕКОНОМІЧНОГО ЗНАЧЕННЯ ТУРИЗМУ І ПІДТРИМКОЮ ЙОГО РОЗВИТКУ: ОРГАНІЗАЦІЯ ТУРИСТИЧНОГО БІЗНЕСУ В СЕЛІ

Туризм є одним із найважливіших секторів економіки у світі, і його вплив на місцеві спільноти часто обговорюється в літературі. Хоча соціально-культурні та екологічні наслідки розглядаються часто, але основна увага приділяється економічним підсумкам. У цьому дослідженні з'ясується, чи впливає локальна згуртованість спільноти на розуміння економічних результатів і на підтримку розвитку туризму. У роботі використовуються різні способи оцінювання і метод шляхового аналізу, який важливий із точки зору вивчення взаємозв'язку між локальною згуртованістю спільноти і сприйняттям місцевих жителів у поселенні, яке міститься дуже близько до популярних туристичних об'єктів, але при цьому віддалене від туристичної діяльності. Цим вноситься певний внесок у літературу про планування туризму. Результати показують, що локальна згуртованість спільноти має відношення до економічних наслідків і дає позитивну підтримку розвитку туризму, водночас вона не пов'язана з негативними уявленнями про розвиток туризму.

Ключові слова: вплив туризму, місцеві жителі, локальна згуртованість спільноти, конфірматорний факторний аналіз, шляховий аналіз, Туреччина.

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СВЯЗЬ МЕЖДУ ЛОКАЛЬНОЙ ИНТЕГРИРОВАННОСТЬЮ ОБЩИНЫ, ОСОЗНАНИЕМ ЭКОНОМИЧЕСКОГО ЗНАЧЕНИЯ ТУРИЗМА И ПОДДЕРЖКОЙ ЕГО РАЗВИТИЯ: ОРГАНИЗАЦИЯ ТУРИСТИЧЕСКОГО БИЗНЕСА В СЕЛЕ

Туризм является одним из наиболее важных секторов экономики в мире, и его влияние на местные сообщества часто обсуждается в литературе. Хотя социально-культурные и экологические последствия рассматриваются часто, но основное внимание уделяется экономическим итогам. В этом исследовании выясняется, влияет ли локальная сплоченность сообщества на понимание экономических результатов и на поддержку развития туризма. В работе используются различные способы оценок и метод путевого анализа, который важен с точки зрения изучения взаимосвязи между локальной сплоченностью сообщества и восприятием местных жителей в поселении, которое находится очень близко к популярным туристическим объектам, но при этом удалено от туристической деятельности. Этим вносится определенный вклад в литературу о планировании туризма. Результаты показывают, что локальная сплоченность сообщества имеет отношение к экономическим последствиям и оказывает положительную поддержку развитию туризма, в то время как она не связана с негативными представлениями о развитии туризма.

Ключевые слова: влияние туризма, местные жители, локальная сплоченность сообщества, конфирматорный факторный анализ, путевой анализ, Турция.