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**Аннотация.** В статье изложены основные принципы и этапы формирования инвестиционных ресурсов предприятия; приведена их современная классификация. Раскрыты проблемы формирования и активизации действия наиболее мощных источников инвестиционных ресурсов.

**Ключевые слова:** инвестиции, инвестиционная деятельность, инвестиционная программа, инвестиционные ресурсы, инвестиционная стратегия, финансовое обеспечение.

**Summary.** The article describes the basic principles and stages of investment resources of the enterprise; given their current classification. Solved the problem of formation and activation of the most powerful sources of investment resources.

**Keywords:** investment, investment program, investment funds, investment strategy, financial security.

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### METHODS OF A CRUISE TOURISM SERVICES QUALITY EVALUATION

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*В статті розглядаються основні методи оцінки якості послуг круїзного туризму, проаналізовані їх недоліки та переваги.*

*Ключові слова: послуга круїзного туризму, якість послуг круїзного туризму, методи оцінки якості послуг круїзного туризму.*

**Foreword.** Over the last decades, the cruise industry has significantly grown. Nowadays it has become a major part of the tourism sector and a factor that influences on the world economic dynamics. Following this idea the cruise tourism industry is highly globalised that provides a wide range of international actors in it. Furthermore, the positive dynamic of a world cruise tourism development encourages the travel operators to expand their market share. It's connected with the fact that this industry with a high level of revenues is monopolized and divided between a few big cruise TNC's such as Royal Caribbean International and Carnival Corporation. One of the most effective ways to expand the market share for the other cruise companies is to greatly improve the quality of cruise tourism services and, as a result, the demand on them.

**Formulation of the problem.** Thus, the dramatic growth of the cruise tourism industry provokes the working-out of effective systems of a cruise service quality evaluation. But, unfortunately, just now these systems are present in a big quantity and besides that are unsystematic and complicated to use.

Moreover, the statistical figures of the cruise tourism development are difficult to get and most of them are based on yearly reports issued by the CLIA, the Cruise Line International Association a US-based organization in the North American region. Far and away, this fact substantially limits the possibilities of using the

systems of cruise tourism services evaluation. That is why the problem of a cruise tourism services quality evaluation is especially acute.

**Analysis and review of recent publications on this problem.** The problems of a cruise tourism services evaluation have been considered in the papers by N. Bezroukova, V. Gikhareva, I. Golubkova [1-4]. The mentioned authors focused on the main trends of a cruise tourism development, the principles of market segmentation and slightly paid attention to different systems of a cruise tourism services evaluation by consumers. Foreign scientists basically highlight the characteristics of national tourism services quality, including the cruise tourism data [5-6].

**Formulation of the purpose of the research.** This research paper aims is to evaluate the current world systems of cruise tourism quality evaluation. Furthermore, it attempts to elaborate the accumulative system on the base of different parameters of a quality evaluation.

**Summary of the basic material.** The contemporary complexity of a business struggle and the negative effects of globalization have made quality as one of the most important competitive advantage for the cruise tourism market actors. Cruise tourism services are possesses all the features that the other types of services are. Among them the major can be the following:

1) intangibility. According to the quality this feature means that it's hard to evaluate what is bought by consumers before the direct consumption. In this way, the good name and reputation of a cruise company is very important as same as the different methods of the sales promotion;

2) dependence between production and consumption. In the cruise industry this feature is greatly minimized because of the popularity of cruise services and the presence of many intermediaries and representatives of different distribution networks;

3) fickleness of cruise services quality. This problem is not very important in the cruise tourism industry. It is connected with the fact that the labor is not one of the most important factors of production in here. Much more important factor are the technical characteristics of the cruise liner that can be hardly changed in an each new cruise service;

In this way, cruise services are very complex as an economic phenomenon and many leading cruise companies have started to elaborate systematic models to manage quality. Definitely it will bring them the possibilities to maintain and even to improve the current competitive position on the cruise tourism market. TQM (total quality management) could become a great help if it is applied in a right way.

There are many different approaches to the definition "quality". The classic one is the term given by W. Shuhart who identified it as something that is perfect and useful for a customer [6]. Later on G. Harrington expanded this term adding to it some new characteristics such as the exceeding of consumer's expectations within the given price. In the Oxford dictionary the quality is mentioned as a something that is special in a person or a thing [7].

Thus, combining all definitions of the quality we could give the following one. Quality is the fitness of final services for stakeholders that focuses not only directly on the service quality, but also on the quality into the production and delivery processes of the cruise company. But whatever the definition of quality is, for being successful in business a cruise tourism company needs to produce services that its customer wants and deliver them on time. This leads to customer satisfaction and a suitable level of profits for a cruise tourism company. Quality in service delivery in its turn leads to more repeated cruise tours and greater sales revenue. Moreover, the extra profit enables cruise tourism companies to invest in upgrading facilities to the customer and in training schemes beside creating total innovative business environment.

Cruise tourism is a monopolized industry, that is why smaller tourism enterprises can not no longer compete only on the basis of costs. Quality is, therefore, a key element for the competitiveness of the cruise tourism industry. It is also important for the sustainable cruise tourism development. Summarizing the main reasons of

measuring quality in cruise tourism we could give the following:

1) significant growth of world cruise tourism indicators limits the possibilities to control mass tourism for the sake of quality;

2) the lack of skilled workers for certain jobs in cruise tourism industry;

3) cruise tourism presents a particularly complex product which depends

on an extremely fragmented supply chain. Each link in the cruise tourism value chain (travel agencies, tour operators, carriers etc.) must offer the service of a high quality. All together, these components determine tourists' experiences and their appreciation of the quality of the service.

For cruise tourism companies to deal with these challenges successfully and to be able to measure quality level, it is necessary to take the following factors into consideration when elaborating tourism quality strategy:

1) the fundamental role of information, knowledge and its dissemination;

2) the need for competent human resources motivated by medium and long-term prospects;

3) the integration of environmental policy and the promotion of sustainable tourism development.

According to the all principles mentioned above quality in the cruise tourism industry could be defined as:

1) the result of a process which implies the satisfaction of all the cruise service needs, requirements and expectations of the consumer at an acceptable price;

2) conformity with the underlying quality determinants such as safety and security, accessibility, transparency, authenticity and harmony of the tourism activity concerned with its human and natural environment.

Therefore, the process of a cruise tourism quality evaluation is vitally necessary for cruise companies to move forward and to achieve a sustainable future in the changeable economic environment.

The world rich experience in quality management shows that there are two systems of a cruise tourism quality evaluation:

1) professional one;

2) consumer one.

The first method of quality evaluation is based on expert opinions. The most authoritative source of such information is the annual Berlitz Complete Guide to Cruising & Cruise Ships. The amount of points obtained is equivalent to the system of "stars" that is more habitual to consumers (table 1).

This rating is based on the 20 main sections which are divided later on in 6 one. It can be successfully used to all types of cruise liners including the small ships and liners that function in different market segments. The sum of points is translated to the system of "stars" (table 2). The maximum quantity of stars is 5. To show a bigger quality it can be used a mark "+". Thus, the highest score is "5+" [1, p.77]. The differences between "stars" and

points are that the first are easier to understand by consumers and the points are more used by specialists in the cruise tourism industry. Furthermore, the specialists

constantly analyze the sum of points obtained and make adjustments to the cruise liners' management.

*Table 1*

*Rating of cruise liners by Berlitz*

Criteria	Maximum rating	Part of maximum rating in total quantity, %
Cruise liner	500	25
Location	200	10
Food an beverages	400	20
Service	400	20
Entertainment	100	5
Organization	400	20
Total	2000	100

Disadvantage of this method is that the technical parameters of cruise liners are not as important as the exterior, hospitality and total service. Furthermore, it is based on a subjunctive assessment, the experts rate does not always correspond to reality. Besides this, the professional assessment should be used only when the other methods are hardly to be applied. Moreover, the professionalism and the quantity of the experts must be optimal and correspond to the situation. The experts' responses must be unambiguous and enable to a mathematical treatment. This is why it is very important to formulate correctly the questions in the questionnaires. But on the other hand, the professional method is widely used when it is need to choose between several samples and should be applied when the basic analytic work has been already done. It gives the possibility to get the opinion of the specialists in the different professional areas.

In this way, in 2011 the best cruise liners according to Berlitz quality evaluation approach were the follows: Europa, SeaDream II, Seabourn Odyssey, Seabourn Sojourn and SeaDream I [8].

The consumer approach is based on the surveys made basically by cruise companies themselves. Among the main criteria could be mentioned: date of travel, region, price, cruise size, hospitality, food and beverages, services. This approach suggests the calculating of the customer satisfaction index (Customer Satisfaction Index - CSI), developed by the Stockholm School of Economics. This index is calculated on the basis of personal interviews and used as one of the parameters of profitability and long-term forecast of market value of companies, industries and the economy as a whole. Moreover, it can identify the causes and factors of customer satisfaction and loyalty [6].

*Table 2*

*Translation of points into stars*

Points	Star category
1851-2000	5+
1701-1850	5
1551-1700	4+
1401-1550	4
1251-1400	3+
1101-1250	3
951-1100	2+
801-950	2
650-800	1+
501-650	1

This method can reveal major leaders in the cruise business. The main difference of the method of evaluation is the source of information: the questionnaire should be filled in not by the clients themselves, but by the quality managers. Their opinion is based on regular audits on the points of sales, followed by the elaboration of a system of measures to address the identified problems. The client is generally not interested in the results of research and, in addition, and it is difficult for them to determine the representativeness of the service. The difficulty of assessing the quality parameters is largely due to the difficulties of formalization, generalization and analysis of evaluation criteria, and identify methods to

measure them. The main disadvantages of the existing methodologies for assessing quality is often conditioned by the insufficient attention of developers to resolve these problems, due to the fact that the choice of critical parameters in the system, depends on the scope of services. So, depending on the services selected evaluation criteria may vary as to prioritize and to recruit members of their performance. Therefore, when creating a methodology for assessing the quality parameters the specification of its scope is required. Due to the same principles of development this methodology for assessing the quality could be used in the different areas.

**Conclusions.** Thus, the cruise tourism services quality plays a very important role in the conditions of the changeable business environment. TQM as a business concept should be widely approached in the cruise tourism industry. Nowadays there are two popular all over the world systems of a cruise tourism quality evaluation, but each of them has some significant negative sides. That is why an accumulative system should be elaborated and be based on the following principles. If the consumer is satisfied with the cruise tourism quality service he gives a mark “good”, if not – “fair” or “weak” on each criteria such as technical characteristics, date and period of travel, exterior of a cruise liner, cruise size, price, itinerary, food and beverages, location, additional services etc. Later on to all mentioned criteria a coefficient of importance in a total rating must be assigned. We find that this approach is more flexible and comprehensible for consumers. The total rating of a cruise tourism quality service evaluation should be presented in all media and be simply available for all interested persons. The particularities of this method will be analysed in the following papers.

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**Аннотация.** В статье рассматриваются основные методы оценки качества услуг круизного туризма, проанализированы их недостатки и преимущества.

**Ключевые слова:** услуга круизного туризма, качество услуг круизного туризма, методы оценки качества услуг круизного туризма.

**Summary.** The main methods of a cruise tourism services quality evaluation are described, their negatives and positives points are analyzed.

**Keywords:** cruise tourism service, quality of cruise tourism services, methods of cruise tourism services evaluation.

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## ВДОСКОНАЛЕННЯ МЕТОДИКИ ОБЛІКУ ФОРМУВАННЯ ТА РОЗПОДІЛУ ЗАГАЛЬНОВИРОБНИЧИХ ВИТРАТ ЗАЛІЗНИЧНИХ ПІДПРИЄМСТВ

*Єфіменко Т.І., к.е.н., професор (УкрДАЗТ)*

*Розкрито особливості методики обліку операцій розподілу загальновиробничих витрат на підприємствах залізничного транспорту. Запропоновано використання відповідної термінології та бухгалтерських рахунків для реєстрації операцій формування, розподілу і витрачання ресурсів загальновиробничого призначення залізничних підприємств.*

**Ключові слова:** загальновиробничі витрати, собівартість перевезень, собівартість реалізації, розподілені та нерозподілені загальновиробничі витрати, затрати, активи, рахунки бухгалтерського обліку.