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Leonid Taraniuk

D.Sc. in Economics, Professor, Vilnius Gediminas Technical University, Vilnius, Lithuania;

e-mail: lt@ukr.net

ORCID: [0000-0003-1842-7128](https://orcid.org/0000-0003-1842-7128)

(Corresponding author)

Renata Korsakiene

D.Sc. in Economics, Professor, Head of Department of Management, Vilnius Gediminas Technical University, Vilnius, Lithuania;

ORCID: [0000-0002-4119-4521](https://orcid.org/0000-0002-4119-4521)

Karina Taraniuk

Candidate of Economy Sciences, Associate Professor, Research Fellow, Vilnius Gediminas Technical University, Vilnius, Lithuania;

ORCID: [0000-0003-0785-5186](https://orcid.org/0000-0003-0785-5186)

Olena Kasian

PhD Student, Sumy State University, Sumy, Ukraine;

ORCID: [0000-0001-8486-4559](https://orcid.org/0000-0001-8486-4559)

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IMPLEMENTATION OF SUSTAINABLE DEVELOPMENT GOALS IN THE CONTEXT OF THE IMPLEMENTATION OF TOURIST SERVICES IN THE DIGITAL SOCIETY IN UKRAINE

ABSTRACT

This research examines the important relationship between the sustainability of tourism enterprises in the field of digital innovation, principles of sustainability and participation of tourism enterprises in sustainable development with business performance.

The main goal of this research is to analyse the compliance of the Sustainable Development Goals in the activities of the entities of the tourism industry of Ukraine in the conditions of the modern digital development of society. The purpose of the study is closely related to the development of effective tools for sustainable development in Ukraine with an emphasis on finding a balance between the policy of sustainable development and the needs of the tourism business. The main results of the study should include the formation of problematic aspects and perspectives of the work of tourism companies in Ukraine at the current stage of the development of the digital society. The problems faced by enterprises in the tourism sector are highlighted and ways of sustainable tourism that can contribute to economic and social development in the conditions of the post-war development of the country's economy are identified. A graph-analytical analysis of the compliance of the Goals of sustainable development in the work of the tourism industry of Ukraine was carried out. Appropriate ways were formed to eliminate problems and form prospects for the development of the country's tourism industry in the conditions of its post-war development. The main conclusions on the topic of this study were formed, which include the importance of a balance between sustainable tourism practices, digital innovations and business needs to achieve the goals of sustainable development in Ukraine.

Keywords: innovation, digitalization, tourism development, business, sustainable development, natural heritage, Sustainable Development Goals (SDGs), efficiency, company, method

JEL Classification: E44, F36, G10, G18, G20

INTRODUCTION

Tourism has a significant impact on the economy and development of regions, contributing to the inflow of foreign currency into the country, the creation of new jobs, the improvement of infrastructure, etc. However, the problem is primarily the instability of incomes and limited financial opportunities: financial activities are built taking into account the constant factor of insufficient resources.

Undoubtedly, in modern business conditions, small businesses in the tourism sector have a number of problems. Among the problems, experts single out several that need to be solved as soon as possible. The first is tourism statistics, which are still unavailable in Ukraine and are extremely important for drawing conclusions, planning further actions, and adjusting or confirming the chosen strategy.

However, businesses in the tourism sector often face a number of challenges, such as limited financial resources and the need to adapt to modern digital conditions. Addressing these challenges will require a focus on key areas such as the economic environ-

ment, society, and environmental sustainability. Optional use of environmental resources is a key element of tourism development, it is maintaining essential logical processes and helps to preserve the natural heritage and children's diversity. Respect the social culture in the city of the host community. To preserve them, created in cultural heritage and traditional values, and to promote cultural understanding and tolerance. A viable long-term economic activity of an insurer provides socio-economic benefits for all stakeholders that are fairly distributed. Including stable work and income opportunities, as well as social services for host communities.

This highlights the need for sustainable tourism practices that can help to promote a positive image of the country and attract more visitors. Overall, a focus on sustainable tourism practices can help to support the economic and social development of the region while also preserving its natural and cultural heritage.

LITERATURE REVIEW

The study of the implementation of Sustainable Development Goals in the activities of the economic sectors of the countries was highlighted in many scientific works of scientists and in the reports of international organizations.

The research has analyzed SDGs, the United Nations' overall concept of sustainable development goals (SDGs) and long-term sustainability remains unchanged, their ongoing dedication is exemplified by Agenda 2030 [1].

Of particular importance in the analysis of Sustainable Development Goals is the identification of the features of the informational content of the analysis of the Goals in the work of market entities. The study of the informational component and the role of intellectual capital in the work of companies of the economic sectors of the countries was unravelled by scientists Caputo F., Del Giudice M., Evangelista F., Russo G. [2].

Taking financial resources into account in the work of tourism industry companies in the context of sustainable development plays an important role in increasing the efficiency of companies in the economic sectors. Critical analysis of financial, capital in terms of sustainable development was carried out by scientists De Villiers C., Sharma U. [3].

It is also necessary to pay attention to the reports of international organizations, the reporting of the implementation of the Sustainable Development Goals in European countries is of particular importance [4].

It should be noted that sustainable growth is a marketer of the effectiveness of the implementation of Sustainable Development Goals in the work of companies, this process was analyzed by scientists in their work Xu J., Wang B., Januškaite V., Užiene L., Vătămănescu E.M., Gorgos E.A., Ghigiu A.M., Pătruț M., Gross-Golacka E., Kusterka-Jefmanska M [5].

Management of business processes plays an important role in the implementation of the Sustainable Development Goals, knowledge management in the conditions of the economy of sustainable development was studied by scientists Zhou A.Z., Fink D. [6].

The implementation of the competencies of workers in the tourism sector is necessary to increase the personnel potential of companies in the tourism sector in the implementation of the Sustainable Development Goals. These aspects were studied by scientists Tyutyunnik S.I., Rubleva O.S., Sergeeva N.A. et al. [7].

It is also necessary to note the importance of the regulatory component and the implementation of legislative acts by the entities of the tourism sector because this is an element of legislative efficiency and legality of doing business, but in addition to these directions, it is necessary to take into account the fines paid by travel companies in case of violation of the law. This phenomenon was considered by a scientist Moral, A. Del [8].

The study of geopolitical phenomena in the work of tourism companies is a necessary element for understanding the Goals of sustainable development in relation to the implementation of the Goals of infrastructure development because it is necessary to increase the number of customers of tourist services. Scientist Alvarado-Sizzo I. [9] studied these processes in his work.

In the conditions of the modern development of productive forces, it is absolutely necessary for the work of tourism companies to meet the Sustainable Development Goals, which relate to the transition of enterprises to the compliance of development according to Industries 4.0 and 5.0. A scientific study of the benefits of Blockchain technology in the electronic trade of tourist services was conducted by scientists Raluca-Florentina, T. [10].

It is also necessary to study the types of tourist services, namely their logistical component, in order to form a comprehensive method of researching companies in the tourism sector, taking into account all their types. Scientists dealt with this issue in their work Gössling S., Larson M., Pumputis A. [11].

It is also interesting to study the work of travel companies and their compliance with the Sustainable Development Goals, namely the implementation of the safety component at the level of different countries of the world in the conditions of post-pandemic development. The scientist's article was devoted to these questions Mian A.S. [12]. Aspects of the impact of the pandemic on the tourism market during staff vacations were investigated by Nadal A. [13].

It is also necessary to focus attention on the protection of tourists in the digital age in the implementation of the Sustainable Development Goals, first of all, this may concern the protection of personal data and accounts on the Internet against fraud and virus attacks. These processes were studied in the work of the scientist Mendieta E.N. [14].

It is necessary to note the importance of risk analysis to civil society because risks can negatively affect the development of tourism companies and lead to non-fulfilment of the Sustainable Development Goals. These aspects were given attention in the work of scientists Aseeva I., Budanov V. [15].

The study of communication links in the work of travel companies is a necessary component of maintaining the market in the system of the provider of travel services and their customer. These aspects were considered in the work of scientists Pereiro X., Sacramento O. [16].

It should be noted the advantages of tourism in the development of rural communities, as the income from tourist services can have a positive effect on the development of rural communities. These questions were investigated by scientists Liu Y. L. Chiang, J.T., Ko P.F [17].

The study of the impact of tourism development on ecosystem services in the ecological functional zone is absolutely necessary for the implementation of the Sustainable Development Goals in terms of environmental protection. This influence was studied in the work of scientists Li L., Feng R., Xi J., Huijbens E.H., Gao Y. [18].

The combination of the development of natural areas and recreational tourism is the key to the balance between nature and the anthropogenic factor affecting it. This opens up an area of new research in the direction of the development of ecologically oriented tourist services. These processes were studied by scientists Spalding M.D., Longley-Wood, K., McNulty V.P., Schuhmann P.W., Tanner D. [19].

Continuing the theme of the implementation of the Sustainable Development Goals in tourism, it should be noted the use of water resources in tourism as a type of sports tourism. Aspects of the combination of digital tourism services with sports tourism, namely sports fishing, were investigated in the work of scientists Vegas Macias, J., Lamers, M., Toonen, H. [20].

The study of geoparks as infrastructure for recreational tourism is the main element of the Sustainable Development Goals in the direction of infrastructure provision. These processes were analyzed by scientists Fusté-Forné F. [21].

The implementation of ecotourism services in modern conditions is gaining great popularity. It also means that society pays more attention to the environmental goals of sustainable development. These aspects were investigated in the work of scientists Zhang H., Liang Q., Li Y., Gao P. [22].

The formation of modern views on the work of tourist companies in the conditions of digitalization of society and the transition to new, higher technological systems plays an important role in forming a high level of competitiveness of tourist services and increasing the level of their added value. The sustainable development of space tourism has been studied in the work of scientists Mehran J., Olya H., Han H. [23].

It should also be noted the risks and cyberthreats for the work of travel companies in the digital society and their negative impact on the implementation of the Sustainable Development Goals. These processes were studied by a scientist Zhang L. [24].

Consideration of international ways of work of tourism companies is a necessary component to understanding the implementation of the Sustainable Development Goals at the global level. Scientists were engaged in studies of regional features of the introduction of tourist births in the region of Crete Koliousska C., Andreopoulou Z., Doumpos M., Galariotis E., Zopounidis C. [25].

The formation of optimal strategic visions on the part of the governments of countries regarding the development of sustainable tourism is also significant. This phenomenon in Chinese travel companies was studied by scientists Li Y., Wang Y., Zou T. [26].

After reviewing the main scientific works, which are devoted to the work of tourism companies in the conditions of the implementation of the Sustainable Development Goals, it is necessary to note a number of unresolved tasks. Namely, it is necessary to pay attention to the implementation of each Sustainable Development Goal in the work of tourism companies and to form positive and negative factors that affect the effectiveness of this implementation. There is also a need to

formulate a proposal to increase the level of efficiency of tourism companies in the conditions of the modern development of productive forces, digitalization of society and transition to higher levels of technological systems.

AIMS AND OBJECTIVES

The main goal of this study is to analyze the compliance of the Sustainable Development Goals in the activities of the entities of the tourism industry of Ukraine in the conditions of the modern digital development of society.

The main tasks of the research should include:

- to form problematic aspects of the work of tourism companies of Ukraine at the current stage of development of the digital society;
 - conduct a graph-analytical analysis of the compliance of the Goals of sustainable development in the work of the tourism industry of Ukraine;
 - to determine the appropriate ways to eliminate problems and prospects for the development of the country's tourism industry in the conditions of its post-war development;
- to form the main conclusions on the topic of this research.

METHODS

The method of comparison was used. This research has analyzed SDGs, the United Nations' overall concept of sustainable development goals (SDGs) and long-term sustainability remains unchanged, their ongoing dedication is exemplified by Agenda 2030 [1].

Both the primary data collection method and secondary Data collection methods are possible to solve the research problem. Primary data will be used to identify the depth of the information about facts about the tourism industry in Ukraine. Secondary data will be collected to identify tourism industry facts in the country. Hence, primary and secondary data collection methods will be used to investigate the problem.

Quantitative data will be analyzed using SDGs data analysis methods using several measurements and graphical methods. Data presentation method, data will be presented in graphical methods such as graphs, charts, data plots, and other methods. Qualitative method. qualitative data will be analyzed using thematic analysis which will be identified using respondent opinions.

RESULTS

The Sustainable Development Goals (SDGs) are a set of 17 global goals set by the United Nations General Assembly in 2015 as part of the 2030 Agenda for Sustainable Development. These goals are designed to be a blueprint for a more sustainable and equitable world, addressing issues such as poverty, hunger, health, education, gender equality, clean water and sanitation, renewable energy, sustainable cities and communities, and climate action.

The research has analyzed Ukraine's progress towards the SDGs, using the Monitoring Report on the Sustainable Development Goals of Ukraine and comparing data from 2015-2021. While the report may indicate progress in certain areas, it is important to note that Ukraine still faces many challenges in achieving the SDGs [3].

Among the 17 Sustainable Development Goals (SDGs), 3 SDGs were focused, on which best correspond to the problems of the study of the tourism region of Ukraine. They are arranged in order of priority: SDG 8, SDG 9, and SDG 11 (Figure 1).

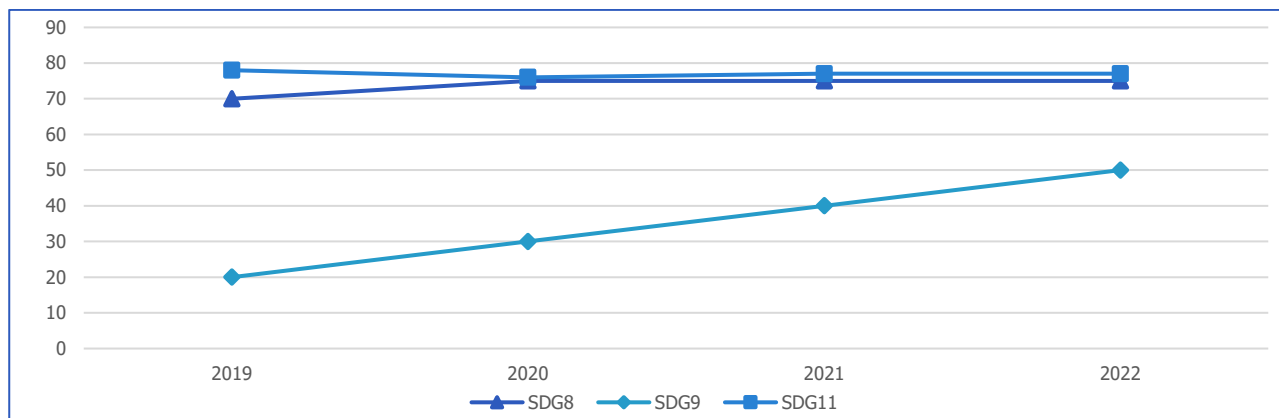


Figure 1. Analysis of SDGs in the period of 2019-2022. (Source: [1])

SDG 8 (Decent Work and Economic Growth) is relevant to the tourism sector in Ukraine, as it aims to promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.

This goal aims to promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all. It recognizes that economic growth is necessary but not sufficient for human development and that the benefits of growth should be shared equitably. The targets of SDG 8 cover a range of issues, including job creation, productivity, entrepreneurship, labour rights, social protection, and access to financial services.

The inclusion of sustainable tourism and access to financial services in SDG 8 reflects the interconnection between economic growth and other dimensions of sustainable development. Sustainable tourism can contribute to local economic development, job creation, and the preservation of cultural and natural resources, while access to financial services can help people to participate in the formal economy, save money, invest in their future, and manage risk.

Overall, SDG 8 highlights the importance of promoting economic opportunities and decent work for all, while ensuring that economic growth is sustainable, inclusive, and benefits everyone (Figure 2) [1].

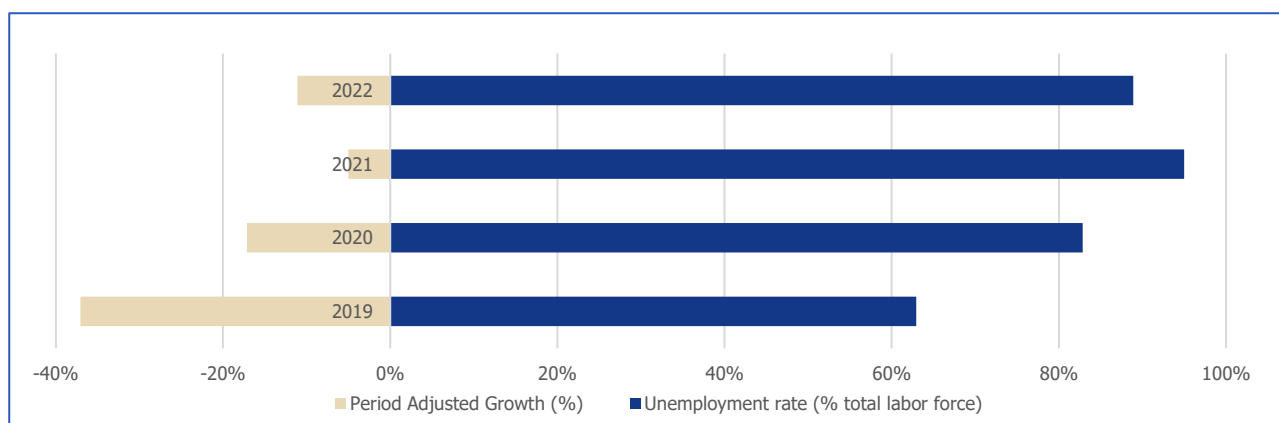


Figure 2. Targets analysis of SDG 8. (Source: [1])

As a result of the analysis, the decline in the unemployment rate is good for the tourism industry in Ukraine because it means that more people are employed and have disposable income to spend on travel and tourism-related activities. This increase in demand for tourism services can create more job opportunities in the industry and stimulate economic growth, which in turn can further support the achievement of SDG 8. Additionally, a lower unemployment rate can also lead to a more stable and predictable business environment, which can attract more investors to the tourism industry in Ukraine.

SDG 9 (Industry, Innovation, and Infrastructure) is also important for the tourism sector as it aims to build resilient infrastructure, promote sustainable industrialization and foster innovation. This goal addresses the issue of modernizing and developing infrastructure, which is vital for the development of the tourism industry. SDG-9 is made up of five targets and three means the implementation that focuses on sustainable and resilient infrastructure and industrialization another big component of the school is science research technology and Innovation.

Science, research, technology, and innovation play a crucial role in developing tourism in Ukraine. With the help of these components, Ukraine can develop and modernize its tourism infrastructure, create new and innovative tourist attractions, and improve the overall tourist experience. For example, the development of new technologies such as virtual reality or mobile apps can help tourists explore Ukraine's historical and cultural heritage more easily and in a more engaging way. Moreover, sustainable and resilient infrastructure is critical for ensuring that the tourism sector can withstand shocks and crises, such as natural disasters or pandemics. By investing in sustainable infrastructure, Ukraine can attract more tourists and ensure the long-term sustainability of its tourism sector. Finally, the development of industrial tourism, which involves visits to factories, industrial plants, and other industrial sites, can be a significant source of revenue and jobs for Ukraine [2]. The implementation of SDG-9 can, therefore, have a significant impact on the development of Ukraine's tourism industry (Figure 3).

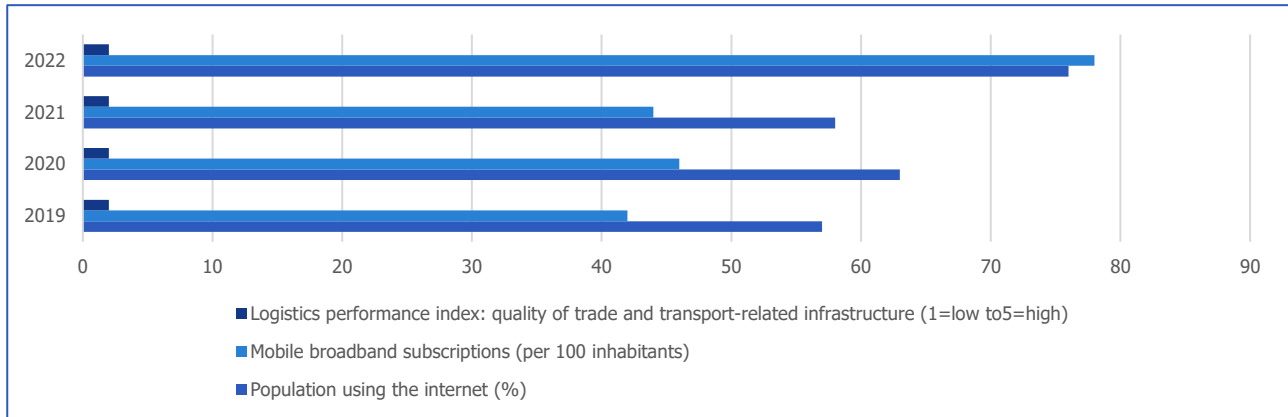


Figure 3. Targets analysis of SDG 9. (Source: [1])

The growth in internet and mobile usage, as well as the stable logistics performance index, indicates that Ukraine is making progress in developing its infrastructure and digital capabilities. This is important for the tourism industry, as it enables easier communication and access to information for both tourists and tourism businesses. With the increasing use of mobile devices and the internet, it also becomes easier for tourists to research and plan their trips, make reservations, and share their experiences on social media, which can further promote Ukraine as a tourist destination. The logistics performance index is also important as it measures the efficiency of trade and transport-related infrastructure, such as ports, airports, and roads, which are crucial for the transportation of tourists and goods in the tourism industry [4].

SDG 11 (Sustainable Cities and Communities) is significant for the tourism sector as it aims to make cities and human settlements inclusive, safe, resilient, and sustainable. This goal addresses the issue of sustainable urbanization, which is necessary for the development of urban tourism and for improving the quality of life of both residents and tourists (Figure 4) [1].

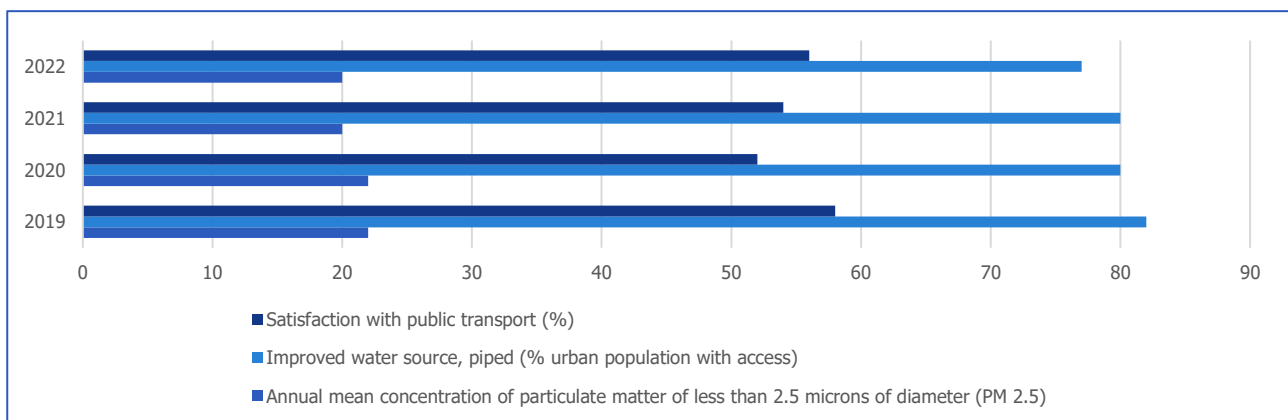


Figure 4. Target analysis of SDG 11. (Source: [1])

The decline in the annual mean concentration of PM2.5 in urban areas and the focus on making cities resilient and sustainable under SDG-11 can have a positive impact on the tourism sector in Ukraine. This can attract more tourists who are

environmentally conscious and are interested in visiting cities that prioritize sustainability. However, the decline in the percentage of the urban population with access to improved water sources and the stagnant satisfaction with public transport can have a negative impact on the tourism sector. These factors can make it less appealing for tourists to visit certain areas or use public transportation while in Ukraine. Therefore, it is important for Ukraine to continue to focus on improving these areas to make the country more attractive to tourists.

Overall, these three SDGs are crucial for the sustainable development of the tourism industry in Ukraine, and their achievement would lead to the promotion of economic growth, modernization of infrastructure, and the creation of a sustainable and inclusive urban environment.

This part of the research analyzes the Descriptive Statistics according to the UN Sustainable Development Goals (SDGs) for the tourism sector in Ukraine with the aim of providing on a permanent basis systematic monitoring and the appropriate level of data disaggregation, the developed system of indicators will be filled with both statistical information and administrative data of ministries, other central and local executive bodies, institutions, and organizations that are responsible for the collection and development of indicators determined by them [5].

It will provide a comprehensive overview of the progress toward achieving the SDGs in the tourism sector and identify areas that need improvement. Analyzing the data from 2015 to 2022 can also identify trends and patterns in the data over time, which can help inform future policies and strategies for the sustainable development of the tourism industry in Ukraine [1].

SDG 8 - Decent work and economic growth. Target (8.1) Sustained per capita economic growth in accordance with the national circumstances and in particular at least 7% gross domestic product growth per annum in less developed countries.

The target of sustained per capita economic growth in accordance with national circumstances, including the 7% GDP growth target for less developed countries, is important for the tourism industry in Ukraine as it provides a framework for sustainable economic development [3].

Target 8.1.1 GDP volume index. The indicator of the annual growth rate of real GDP per capita provides a useful measure of economic growth, but it is important to also consider other factors such as income inequality, job creation, and environmental sustainability when assessing the impact of economic growth on society as a whole.

Given the challenges facing Ukraine's economy, including the impact of the Covid-19 pandemic, it may be difficult to achieve the 7% GDP growth target in the short term. However, efforts to promote sustainable economic growth through investments in infrastructure, human capital, and innovation can help to support the tourism industry and create more job opportunities in the long term. It is also important to consider the potential impact of economic growth on the environment and to ensure that tourism development is sustainable and does not lead to negative environmental impacts. It should also be added that in the period of large-scale war from 2022, the volume of GDP fell by 30% according to the data of 2022, which negatively affects the purchasing power of the buyer of tourism services and reduces market segments [1].

Target 8.1.2 Share of gross fixed capital to GDP, %. In the case of Ukraine, the increase in the share of gross fixed capital to GDP from 13% in 2015 to 18% in 2021 is a positive sign for the economy as a whole. It suggests that more investment is being made in the country, which can have a positive impact on the tourism sector [1].

Increased investment in infrastructure, such as roads, airports, and public transportation, can make it easier for tourists to access different parts of the country and visit tourist attractions. Similarly, investment in hotels, restaurants, and other tourism-related businesses can help to improve the quality of services offered to tourists [5].

Overall, the increase in the share of gross fixed capital to GDP in Ukraine is a positive development for the tourism sector, as it can help to create a more attractive environment for tourists and boost the sector's contribution to the country's economy.

Target 8.1.3. Share of exports of goods whose production uses technologies of high and medium-high level in total exports of goods, %. The decline in the share of exports of goods whose production uses technologies of high and medium-high levels in total exports of goods in Ukraine may not have a direct impact on the tourism sector. However, it could have an indirect effect on tourism by limiting the availability and quality of products and services in the country.

For example, if Ukraine's export of machinery and equipment declines due to the decreased use of high and medium-high level technologies, it may result in a decrease in the quality of tourism-related infrastructure such as hotels, transportation, and attractions. Additionally, if the export of products of chemical and related industries declines, it could lead to a shortage of necessary cleaning products, toiletries, and other amenities for tourists [3].

Furthermore, a decline in exports could result in a weaker overall economy, which could negatively impact the tourism sector by reducing consumer spending and investment in tourism-related businesses. Therefore, it is essential for Ukraine to focus on increasing the share of exports that use high and medium-high level technologies to ensure sustainable economic growth and support the tourism sector.

Target 8.1.4 Ukraine's position as rated by the Global Innovation Index. The decline in Ukraine's position as rated by the Global Innovation Index from 2015 to 2022 may have a negative impact on the tourism sector in Ukraine. This is because a higher innovation index indicates a country's capacity for innovation and development, which can translate to the development of new and improved tourism products and services. With a lower innovation index, there may be less innovation in the tourism sector in terms of new experiences, attractions, or technologies, which could make Ukraine less competitive as a tourist destination. Additionally, a lower innovation index could indicate a lack of investment in infrastructure and other key areas that support the tourism industry. Summary of All Targets 8 (Figure 5) [1].

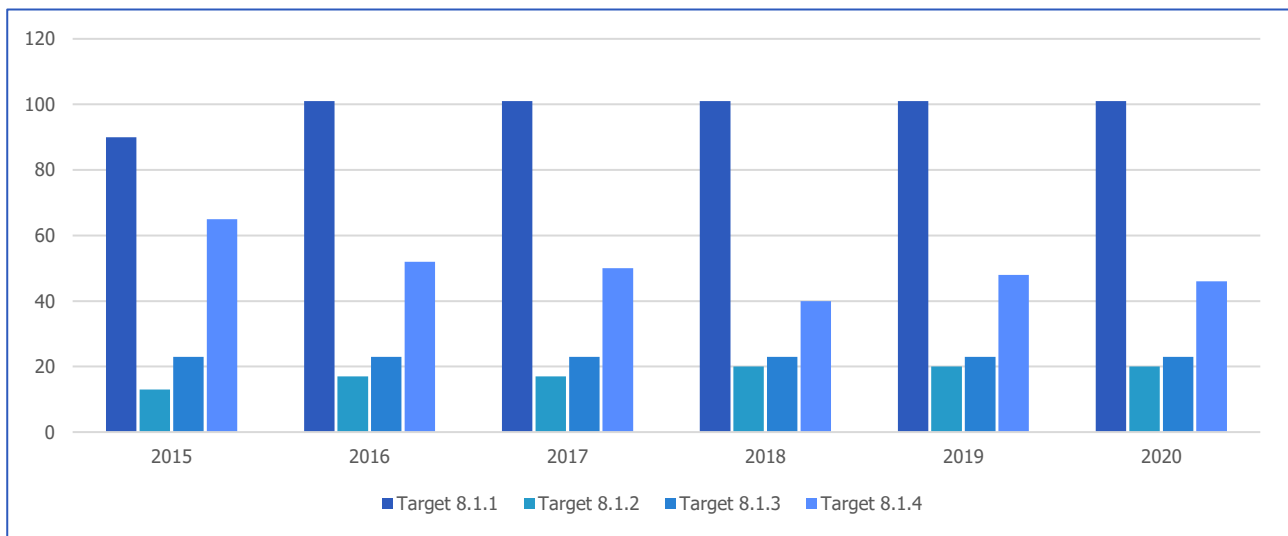


Figure 5. Summary of All Targets 8.

Summary of all targets: Overall, the Descriptive Statistics according to the UN Sustainable Development Goals (SDGs) suggest both positive and negative impacts on the tourism sector in Ukraine. The increase in GDP and gross fixed capital to GDP ratio is a positive sign for the economy as a whole and can have a positive impact on the tourism sector. However, the decline in the share of exports of goods that use high and medium-high-level technologies and Ukraine's position on the Global Innovation Index could have a negative impact on the tourism sector. It is important for Ukraine to focus on increasing innovation and investment in infrastructure and other key areas to support sustainable tourism growth and improve the quality of tourism-related products and services.

Let's pay attention to the implementation of the Sustainable Development Goals *SDG 11 - Sustainable Cities and Communities*.

Target 11.3.1. Number of cultural and natural heritage sites included in the UNESCO World Heritage List, units. The stagnation in the number of cultural and natural heritage sites included in the UNESCO World Heritage List may have both positive and negative effects on tourism and small businesses in the tourism industry. On the one hand, a stable number of heritage sites may ensure their preservation and protection from over-tourism and exploitation. On the other hand, it may reduce the incentive for tourists to visit new destinations, resulting in a decline in tourist numbers and revenues for small businesses in the tourism industry [4].

Target 11.3.2. Number of monuments of national importance included in the State Monument List of Ukraine, units

The growth in the number of monuments of national importance included in the State Monument List of Ukraine can have a positive impact on tourism and small businesses in the tourism industry. More monuments can attract more visitors who are interested in history and culture, leading to increased economic activity in the area (Figure 6) [3].

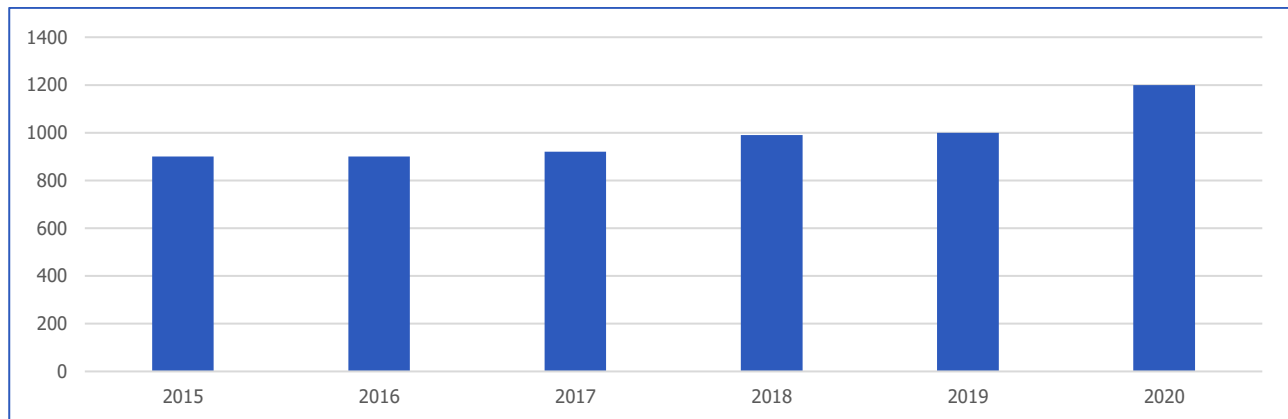


Figure 6. Number of monuments of national importance included in the State Monument List of Ukraine, units. (Source: [3])

In addition, there may be issues related to accessibility and infrastructure. Some monuments may be located in remote areas or lack proper transportation and accommodation options, which can limit their accessibility to tourists.

Overall, the growth in the number of monuments of national importance included in the State Monument List of Ukraine presents both opportunities and challenges for the tourism industry. It is important to ensure that preservation, sustainability, and infrastructure issues are addressed in order to maximize the potential benefits for the local communities and the country as a whole [4].

Target 11.3.3. Area of the nature reserve fund of national importance, % of the country area.

The increase in the area of the nature reserve fund of national importance is a positive development for the environment and biodiversity conservation in Ukraine. It can attract more tourists interested in eco-tourism and nature-based activities, thus contributing to the development of the tourism industry.

Target 11.3.4. A number of workers employed in tourism business entities (CEA code-2010 – 55.1, 55.2, 55.3, 79.11, 79.12), persons.

The growth in the number of workers employed in tourism business entities can have a positive impact on the tourism industry in Ukraine. It indicates that more people are being employed in the sector, which could mean an increase in the number of services offered to tourists and an improvement in the quality of these services. Additionally, this growth may lead to an increase in the revenue generated by the tourism industry, which can have a positive impact on the economy of Ukraine [2].

However, it should be noted that since 2022, Ukraine has seen a significant outflow of personnel due to Russia's large-scale invasion of its territory. This leads to a reduction in the personnel potential of the industry and is a negative factor in the development of the tourism industry of Ukraine as a whole [3].

In terms of perspectives and issues to be solved, it's important to continue to support the growth of the tourism industry in a sustainable and responsible manner, while also ensuring that the workers in the sector are treated fairly and have access to decent working conditions and benefits. Additionally, efforts can be made to diversify the tourism offerings in Ukraine and promote lesser-known destinations to attract more tourists and generate more revenue for the industry.

Summary all targets 11: Based on the information provided, it seems that there has been growth in the number of monuments of national importance included in the State Monument List of Ukraine, units, from 891 to 1167 from 2015 to 2020, and an increase in the number of workers employed in tourism business entities, from 54,421 to 67,358 from 2015 till 2019. There has also been growth in the area of the nature reserve fund of national importance, from 3.72% to 4.27% of the country's area from 2015 to 2020. However, there has been a stagnation in the number of cultural and natural heritage sites included in the UNESCO World Heritage List. These changes have both positive and negative impacts on the tourism industry in Ukraine, and it is important to promote sustainable tourism practices, invest in heritage site preservation and restoration projects, improve access and infrastructure for visitors, and engage local communities in decision-making processes related to heritage site management and development. Moreover, the increase in the area of the nature reserve fund of national importance provides an opportunity for sustainable tourism development, but it requires careful planning, management, and implementation to maximize its potential benefits while minimizing its negative impacts [3].

DISCUSSION

As a result of these developments, Ukraine has the potential to become a more attractive destination for tourists, especially those who are interested in sustainable and environmentally friendly tourism. The growth in internet and mobile usage, as well as the stable logistics performance index, can make it easier for tourists to plan their trips and access tourism-related information, which can ultimately increase demand for tourism services and create more job opportunities in the industry.

However, the decline in the percentage of the urban population with access to improved water sources and the stagnant satisfaction with public transport are challenges that need to be addressed to further improve the tourism sector in Ukraine. Lack of access to clean water and inefficient public transportation systems can make it less appealing for tourists to visit certain areas, and this can negatively impact the industry's growth potential. Therefore, Ukraine needs to focus on improving these areas to create a more attractive and sustainable tourism environment [3].

Overall, Ukraine has made progress in developing its tourism industry and is moving in the right direction in achieving the SDGs related to economic growth, infrastructure, and sustainable development. However, continued efforts are needed to address the challenges and ensure a more resilient and sustainable tourism sector in the country. First of all, this is connected with the end of hostilities on the territory of Ukraine. In 2023, it should be noted that domestic tourism is developing at a very progressive pace, primarily in Western Ukraine (Ivano-Frankivsk, Lviv, and Transcarpathian regions).

The country still faces several challenges in developing a sustainable and competitive tourism sector. These challenges include:

- military operations on the territory of Ukraine, which make it impossible to implement tourist services in these areas of military operations;
- occupied territories by the aggressor russia, which make it impossible to implement tourist services due to the lack of control of these territories by the Ukrainian government;
- lack of investment resources in the tourism sector of Ukraine since the war, which reduces the level of investment in the tourism sector by external investors and increases the level of internal investment only at the expense of the current assets of national tourism companies;
- infrastructure: Ukraine's tourism infrastructure, including roads, airports, and public transportation, needs further development and improvement;
- visa regime: The visa regime for foreign visitors to Ukraine is perceived as restrictive and complicated, which may discourage potential tourists;
- safety and security: Concerns about safety and security, particularly in eastern Ukraine and the Crimean Peninsula, may discourage some tourists from visiting the country;
- marketing and promotion: Ukraine's tourism industry lacks effective marketing and promotion, which may limit its visibility and attractiveness to potential tourists;
- quality of services: The quality of tourism services in Ukraine varies widely, and some areas may lack professional and well-trained staff;
- sustainability: Ukraine's tourism industry faces challenges related to sustainability, including environmental impact, cultural preservation, and community involvement [4].

In order to solve the debatable problems, there is a need for the end of the war in Ukraine, which can contribute to the development of the tourism industry in the post-war period. At the moment, the development of the tourism industry in Ukraine is possible only with the help of the own financial resources of tourist companies, as well as customers who may be outside Ukraine.

In the post-war period, as mentioned earlier, a decrease in the ratio of gross external debt to exports of goods and services can have positive effects on the tourism industry in Ukraine, as it can lead to a more stable economy, a stronger currency, and greater investor confidence. This, in turn, can make travel to Ukraine more affordable and attractive for tourists, both domestic and international.

In the post-war period, to further boost the tourism industry in Ukraine, the country should focus on improving its infrastructure, promoting its cultural and natural heritage, and ensuring the safety and security of tourists. Investing in the development of new tourism facilities and attractions, as well as upgrading existing ones, can help attract more visitors and increase their spending within the country.

In terms of SDG 11, there has also been stagnation in the number of cultural and natural heritage sites included in the UNESCO World Heritage List, indicating a need for more investment in heritage site preservation and restoration projects, improved access and infrastructure for visitors, and engagement of local communities in decision-making processes related to heritage site management and development [5].

Overall, a combination of efforts to improve infrastructure, promote cultural and natural attractions, and ensure safety and security can help boost the tourism industry in Ukraine and contribute to sustainable economic growth.

CONCLUSIONS

Based on the data collected and analyzed, it can be concluded that the tourism industry in Ukraine has both positive and negative impacts on sustainable development goals. The increase in GDP and gross fixed capital to GDP ratio is a positive sign for the economy as a whole and can have a positive impact on the tourism sector. The growth in the number of monuments of national importance included in the State Monument List of Ukraine, units, and an increase in the number of workers employed in tourism business entities are also positive indicators for the industry. However, the decline in the share of exports of goods that use high and medium-high-level technologies and Ukraine's position on the Global Innovation Index could have a negative impact on the tourism sector [4].

The tourism industry plays a significant role in the economic growth of Ukraine, and achieving sustainable development in this sector is crucial for the country's overall development. This research has analyzed the tourism industry in Ukraine through the lens of sustainable development goals (SDGs) and found both positive and negative impacts on the industry.

The Descriptive Statistics according to the UN Sustainable Development Goals (SDGs) suggest that the increase in GDP and gross fixed capital to GDP ratio is a positive sign for the economy as a whole and can have a positive impact on the tourism sector. However, the decline in the share of exports of goods that use high and medium-high-level technologies and Ukraine's position on the Global Innovation Index could have a negative impact on the tourism sector. It is important for Ukraine to focus on increasing innovation and investment in infrastructure and other key areas to support sustainable tourism growth and improve the quality of tourism-related products and services in the conditions of post-war reconstruction of the country [3].

To achieve higher levels of economic productivity in the tourism sector, it is essential to focus on diversification, technological upgrading, and innovation. This can involve investing in new technologies and equipment, developing new and innovative tourism products and services, and providing high-quality services and experiences to visitors. Small and medium-sized businesses in the tourism sector can also benefit from investing in human capital to improve the quality of services offered and increase their competitiveness in the marketplace.

Overall, sustainable development in the tourism industry in Ukraine requires a coordinated effort from all stakeholders, including the government, private sector, and civil society. By focusing on sustainable development goals, Ukraine can achieve economic growth in the tourism sector while also promoting social and environmental sustainability.

Further research can be conducted to investigate the impact of specific policies and initiatives related to sustainable tourism development in Ukraine. Additionally, a comparative analysis of the tourism industry in Ukraine and other countries can provide insights into best practices and areas for improvement. Furthermore, future research can explore the potential of sustainable tourism development in rural areas of Ukraine and its impact on local communities and the environment in the conditions of post-war reconstruction of the country.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

Conceptualization: *Leonid Taraniuk*

Data curation: *Renata Korsakiene Korsakiene*

Formal Analysis: *Karina Taraniuk*

Methodology: *Leonid Taraniuk*

Resources: *Renata Korsakiene Korsakiene*

Supervision: *Leonid Taraniuk*

Validation: *Karina Taraniuk*

Investigation: Karina Taraniuk, Olena Kasian

Visualization: Leonid Taraniuk

Project administration: Leonid Taraniuk

Writing – review & editing: Leonid Taraniuk

Writing – original draft: Leonid Taraniuk

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Таранюк Л., Корсакієне Р., Таранюк К., Касьян О.

УПРОВАДЖЕННЯ ЦІЛЕЙ СТАЛОГО РОЗВИТКУ В КОНТЕКСТІ РЕАЛІЗАЦІЇ ТУРИСТИЧНИХ ПОСЛУГ У ЦИФРОВОМУ СУСПІЛЬСТВІ В УКРАЇНІ

У цій роботі досліджується важливий взаємозв'язок між сталістю туристичних підприємств у галузі цифрових інновацій, принципами стійкості та участю підприємств туристичної сфери в сталому розвитку з ефективністю бізнесу.

Головною метою дослідження є аналіз відповідності Цілей сталого розвитку в діяльності суб'єктів туристичної галузі України в умовах сучасного цифрового розвитку суспільства. Ціль дослідження тісно пов'язана з розробкою ефективних інструментів сталого розвитку в Україні з акцентом на пошук балансу між політикою сталого розвитку та потребами туристичного бізнесу. До основних результатів дослідження слід віднести формування проблемних аспектів і перспектив роботи туристичних компаній України на сучасному етапі розвитку цифрового суспільства. Виокремлено проблеми, із якими стикаються підприємства в туристичному секторі, і визначено шляхи сталого туризму, які можуть сприяти економічному та соціальному розвитку в умовах повоєнного відновлення економіки країни. Проведено графоаналітичний аналіз відповідності Цілей сталого розвитку в роботі туристичної галузі України. Окремлено відповідні шляхи щодо усунення проблем та формування перспектив розвитку туристичної галузі країни в умовах повоєнного її розвитку. Сформовано основні висновки за тематикою дослідження, до яких слід віднести важливість балансу між практиками сталого туризму, цифровими інноваціями та потребами бізнесу для досягнення цілей сталого розвитку в Україні.

Ключові слова: інновації, цифровізація, розвиток туризму, бізнес, сталий розвиток, природна спадщина, Цілі сталого розвитку (ЦСР), ефективність, компанія, метод

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