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DEVELOPMENT OF THE TOURISM MARKET IN UKRAINE IN THE CONTEXT OF DIGITAL TRANSFORMATION AND GLOBALISATION РОЗВИТОК ТУРИСТИЧНОГО РИНКУ В УКРАЇНІ В УМОВАХ ЦИФРОВОЇ ТРАНСФОРМАЦІЇ ТА ГЛОБАЛІЗАЦІЇ

Summary. Introduction. Ukraine's tourism market is undergoing significant changes under the influence of globalization and digital technologies. The ongoing war since 2014 has had a significant impact on international and domestic tourism, causing a decline in tourist flows and lower revenues in this area. At the same time, digitalization and global integration processes are creating new opportunities for the industry, contributing to the modernization of tourism services and increasing their competitiveness.

Objective. The study is aimed at analyzing the current state of the Ukrainian tourism market and the peculiarities of its functioning in the context of globalization of information processes and digital changes.

Materials and methods. The main sources of the study are official data of the State Agency for Tourism Development, scientific publications on the functioning of the tourism sector in the context of globalization and digital transformation. To achieve the purpose of the study, a set of scientific methods was applied, which allowed analyzing the current state of the tourism sector of Ukraine, assessing the impact of globalization processes and digital transformation, and determining the prospects for the development of the industry. In particular, the following methods were used:

- the method of economic analysis, which allowed us to assess the financial and economic indicators of the Ukrainian tourism market, the dynamics of tax revenues, changes in the volume of tourist flows and the level of profitability of the industry;
- systematization method, which ensured the ordering of scientific approaches to the analysis of tourism processes, generalization of the results of previous studies and identification of factors that affect the development of the industry;
- data comparison method, which allowed comparing indicators of the development of the tourism sector of Ukraine in different periods, taking into account the impact of global crises, the COVID-19 pandemic and military operations, and other methods.

Results. It has been established that domestic tourism is the main segment that supports the functioning of the market in the face of declining international travel. The tendency towards digitalization of the industry is identified, which contributes to the optimization of tourism processes, the development of online booking, the integration of mobile applications and the introduction of analytical platforms. The impact of international trends on the development of tourism in Ukraine, in particular, increased competition in the tourism services market and the need to attract foreign investment, is analyzed.

Prospects. Further research should focus on assessing the effectiveness of digital solutions in the field of tourist flow management and developing approaches to improving the international positioning of Ukraine as a tourist destination; analyzing the experience of restoring the tourist market in different countries after crises and identifying ways to adapt it to domestic conditions; studying mechanisms for attracting foreign tourists, including marketing and

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institutional measures that will facilitate Ukraine's integration into the global tourism space.

Key words: tourism market, globalization, digital technologies, informatization, domestic tourism, international cooperation, tourism infrastructure, information technology.

Анотація. Вступ. Туристичний ринок України зазнає значних змін під впливом глобалізації та цифрових технологій. Війна, що триває з 2014 року, суттєво вплинула на міжнародний та внутрішній туризм, викликавши скорочення туристичних потоків і зниження доходів у цій сфері. Водночає цифровізація та глобальні інтеграційні процеси створюють нові можливості для розвитку галузі, сприяючи модернізації туристичних послуг та підвищенню їхньої конкурентоспроможності.

Мета. Дослідження спрямоване на аналіз сучасного стану туристичного ринку України та особливостей його функціонування в умовах глобалізації інформаційних процесів і цифрових змін.

Матеріали і методи. Основними інформаційними джерелами дослідження є офіційні дані Державного агентства розвитку туризму, наукові публікації з питань функціонування туристичної сфери в умовах глобалізації та цифрової трансформації. Для досягнення мети дослідження було застосовано комплекс наукових методів, що дозволило здійснити аналіз сучасного стану туристичної сфери України, оцінити вплив глобалізаційних процесів та цифрової трансформації, а також визначити перспективи розвитку галузі. Зокрема, використано:

- метод аналізу, який дозволив оцінити фінансово-економічні показники туристичного ринку України, динаміку податкових надходжень, зміни в обсягах туристичних потоків та рівень прибутковості галузі;
 - метод систематизації, що забезпечив упорядкування наукових

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підходів до аналізу туристичних процесів, узагальнення результатів попередніх досліджень та визначення чинників, які впливають на розвиток галузі;

- метод порівняння, що дав змогу провести співставлення показників розвитку туристичної сфери України у різні періоди, враховуючи вплив глобальних криз, пандемії COVID-19 та воєнних дій та інші методи.

Результати. Встановлено, що внутрішній туризм є основним сегментом, який підтримує функціонування ринку в умовах зниження міжнародних поїздок. Виявлено тенденцію до цифровізації галузі, що сприяє оптимізації туристичних процесів, розвитку онлайн-бронювання, інтеграції мобільних застосунків та впровадження аналітичних платформ. Проаналізовано вплив міжнародних тенденцій на розвиток туризму в Україні, зокрема підвищену конкуренцію на ринку туристичних послуг та необхідність залучення іноземних інвестицій.

Перспективи. Подальші наукові дослідження мають бути зосереджені на оцінці ефективності цифрових рішень у сфері управління туристичними потоками та розробленні підходів до покращення міжнародного позиціонування України як туристичної дестинації; аналізі досвіду відновлення туристичного ринку в різних країнах після кризових ситуацій та визначення шляхів його адаптації до вітчизняних умов; дослідженні механізмів залучення іноземних туристів, включаючи маркетингові та інституційні заходи, що сприятимуть інтеграції України у світовий туристичний простір.

Ключові слова: туристичний ринок, глобалізація, цифрові технології, інформатизація, внутрішній туризм, міжнародна співпраця, туристична інфраструктура, інформаційні технології.

Problem statement. Ukraine's tourism market is developing in the face of profound transformations driven by globalization and digital change.

Information technology is fundamentally changing the way tourism services are organized, the mechanisms for managing visitor flows, and the methods of interaction between industry players. The effective functioning of the tourism sector now depends not only on classical factors such as the quality of infrastructure or the availability of services, but also on the ability to use digital solutions and integrate into international service systems.

In addition to technological development, global social and economic changes have a significant impact on the tourism market. The events of recent years, including the COVID-19 pandemic and the war in Ukraine, have caused significant changes in tourist flows. Restrictions on international travel and security issues have led to a significant shift in tourist demand to domestic routes. At the same time, economic difficulties and the destruction of tourism infrastructure in some regions of Ukraine complicate the process of restoring the industry and its integration into the global tourism space.

On the one hand, digitalization and globalization are opening up new opportunities for market development, promoting the spread of online services, virtual tours, and new formats of customer interaction. On the other hand, increased competition with foreign tourism companies and the need to modernize infrastructure create additional challenges for Ukrainian tourism operators. In these circumstances, the question arises of effective ways to develop the tourism industry that will ensure its efficiency and competitiveness in the long term.

Given the above, it is an important task to study the current state and prospects for the development of the Ukrainian tourism market in the context of globalization processes and digital changes. This will help identify mechanisms to improve the efficiency of the industry, expand its capabilities, and strengthen Ukraine's position in the international tourism system.

Analysis of recent research and publications. The development of the tourism services market in the context of globalization and digital technologies

is attracting considerable attention from scholars. Modern research covers both theoretical foundations and practical approaches to improving management mechanisms, expanding international cooperation and implementing innovative solutions. In particular, the article by Bugas V.V. and Kovalchuk E.V. [5] analyzes the process of Ukraine's integration into the global tourism market. The authors emphasize that the COVID-19 pandemic and the war have had a significant impact on the tourism sector, causing a shift in demand for domestic travel. They also emphasize the need for effective crisis management and the introduction of modern digital technologies to maintain the industry's competitiveness.

The issue of digital changes in the tourism sector is studied by Bezuglyi I.V. and Struk A.V. [4], who consider the peculiarities of financing the digital transformation of the tourism market. They note that the development of technologies, in particular online booking, mobile applications and virtual reality, opens up new opportunities for improving tourism services and managing consumer flows.

The study by Popova M.O., Arestov S.V., Shuptar-Porivaieva N.Y. and Andrushchenko O.S. [9] deals with the managerial aspects of the development of the tourism sector of Ukraine. The authors emphasize that reforms are needed to improve the efficiency of the industry, including the digitalization of services and the development of cooperation between market players.

Separately, it is worth noting the study by N. Struchok, M. Margita and I. Honak [10], who study the role of transnational companies in the development of the tourism sector. They emphasize that such corporations determine the main market trends, influencing competition and the formation of new tourism products.

However, despite the large number of scientific studies, there are still issues that need further study, in particular, the development of the domestic tourism market in the context of globalization.

Formulation of the objectives of the article (task statement). The purpose of the article is to analyze the current state of the tourism market of Ukraine and the peculiarities of its functioning in the context of globalization of information processes and digital transformation.

Summary of the main research material. The development of the tourism industry in Ukraine has undergone unprecedented changes due to the war that has been going on since 2022. Russia's full-scale invasion has caused a sharp decline in international tourism, destruction of infrastructure, and a significant decrease in tourist flows. The closure of airspace, the inability to guarantee security in most regions, and the migration of the population were the determining factors that paralyzed the industry in the initial stages of the war. In 2022, international tourism virtually stopped, and the number of domestic tourists decreased by more than three times compared to the pre-war period.

At the same time, despite the difficult situation, 2023-2024 show a gradual recovery in domestic tourism (Table 1). First of all, this is happening in relatively safe regions where recreational, cultural, educational, and volunteer tourism is actively developing. Over the past year, the number of domestic trips has increased significantly, from 3.5 million in 2023 to about 4 million in 2024, which indicates a change in the travel preferences of Ukrainians, who have begun to travel more often within the country, discovering little-known but safe tourist destinations.

 $Table\ 1$ Dynamics of changes in the tourism sector of Ukraine (2020-2024)

Year	Events and trends in Ukrainian tourism
2020	The COVID-19 pandemic has caused a sharp decline in international tourism. Many countries have closed their borders, forcing Ukrainians to focus on domestic tourism. Development of regional routes and alternative types of travel (ecotourism, gastrotourism).
2021	Post-pandemic partial recovery of international tourism, but tourist flows have not yet returned to the level of 2019. Domestic tourism continues to grow, with new tourist offers and initiatives aimed at developing small towns and regions.
2022	The outbreak of a full-scale war has had a significant impact on tourism. The closure of

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	airspace, the destruction of infrastructure, and a general decline in tourist activity. International tourism has virtually stopped, and domestic tourism has declined several times. Public attention shifted to security issues.
2023	A gradual recovery of domestic tourism in safe regions of the country has begun. Volunteer tourism is growing in popularity, as it is associated with supporting the reconstruction of the territories. The tourism business is adapting to new realities, with new routes opening in the western regions of Ukraine.
2024	Domestic tourism continues to develop, with an increase in the flow of travelers to the central and western regions. Foreign tourists are gradually returning, especially to the country's cultural and historical centers. Restoration of tourism infrastructure and preparation for further integration into the international market.

Source: compiled by the author on the basis of [3, 5]

The most active recovery in tourism is observed in the western regions of Ukraine, which traditionally attract travelers with their natural, historical and cultural sites. In particular, the Carpathian Mountains remain a popular destination due to the development of skiing, eco- and gastronomic tourism. At the same time, domestic tourism is also supported by the central regions of the country, where tourist routes are adapting to modern realities by offering new formats of recreation focused on safety and comfort.

Volunteer tourism is playing a key role in the industry's recovery. Many Ukrainians and foreigners come to the liberated and affected regions to help the local population, rebuild destroyed facilities and support civic initiatives, which forms a new segment of tourism services aimed at attracting resources for the country's recovery.

Thus, despite the challenging environment, the tourism industry is showing positive dynamics, as evidenced by the growth of tax revenues from tourism businesses in most regions. According to the State Agency for Tourism Development [6], in 2024, tax revenues increased in 22 regions compared to 2023, and in 20 regions they exceeded the level of 2021, indicating a gradual recovery in tourism activity.

It is worth noting that some regions demonstrate particularly high growth rates of tax revenues, which indicates an increasing role of domestic tourism. In particular, in 2024, Kyiv provided record budget revenues of UAH 982 million.

20 thousand UAH, which is almost twice as much as in 2023 (499 million 291 thousand UAH) and even exceeds the level of 2021, when revenues amounted to 773 million 902 thousand UAH. For the second year in a row, Lviv region has been the leader in tax revenues, having paid UAH 439 million 978 thousand, which is significantly more than in 2023 (UAH 345 million 484 thousand) and almost twice as much as in 2021 (UAH 215 million 380 thousand). A similar positive trend is demonstrated by the Kyiv region, which paid UAH 284 million 89 thousand in 2024, which is also significantly higher than in 2021 (UAH 125 million 376 thousand) [6].

These results confirm the importance of domestic tourism as an important segment that can compensate for losses from the decline in international tourist flows. At the same time, the presence of regional disparities in tax revenues indicates the heterogeneity of the industry's recovery. Thus, Ivano-Frankivsk region, which has a high tourism potential, was included in the list of leading regions in 2024 with an indicator of UAH 248 million 469 thousand, which is significantly higher than in 2023 (UAH 138 million 842 thousand) and 2021 (UAH 131 million 955 thousand). At the same time, in the southern regions, in particular Odesa and Mykolaiv regions, there is a decrease in tax revenues compared to 2021, which is explained by restrictions in the tourism sector caused by security risks [6].

Particular attention should be paid to the regions that have experienced the largest decline in tourism revenues. In particular, in Zaporizhzhia region, UAH 25 million 779 thousand of taxes were paid in 2024, which, although higher than in 2023 (UAH 15 million 193 thousand), is significantly lower than in 2021 (UAH 98 million 580 thousand). A similar situation is observed in Kharkiv region, where tax revenues have halved compared to 2021 - from UAH 104 million 824 thousand to UAH 47 million 709 thousand in 2024. The largest decrease is observed in the Kherson region, which paid UAH 2 million 984 thousand in taxes in 2024, which is 95% less than in 2021 (UAH 58 million 668

thousand) [6].

Tourism tax remains a significant source of revenue for local communities in Ukraine, and it continues to show positive dynamics. In 2024, the amount of revenues to local budgets amounted to almost UAH 273 million, which is 23% more than in 2023, when communities received UAH 222.6 million. This figure also significantly exceeds the level of 2022, when the tourist tax decreased by 53% due to military operations and general economic instability.

An analysis of the revenue structure shows that the largest volumes of tourist tax were generated by Kyiv and a number of regions that are traditionally popular with tourists. The capital of Ukraine remains the leader, having paid UAH 49.2 million in tourist tax to the budget in 2024, which is 62% more than in 2023 (UAH 30.4 million). Lviv region, which traditionally has a developed tourist infrastructure, paid UAH 47.1 million in 2024, which is almost equal to the level of 2023 (UAH 46.1 million), but 14% more than in 2022 [6].

Ivano-Frankivsk region showed the largest increase among the western regions: the amount of tourist tax increased by 84% compared to 2022 and amounted to UAH 33.1 million. This trend is explained by the development of ski tourism, eco-tourism, and the popularization of recreational activities in the Carpathian region. Significant revenues were also recorded in Cherkasy region (UAH 23.5 million), Zakarpattia region (UAH 23.1 million), and Dnipropetrovs'k region (UAH 15.96 million), which indicates an overall positive trend in the industry.

At the same time, revenues are growing in the central regions of Ukraine, which indicates the expansion of tourism opportunities not only in traditional tourist regions, but also in those that were not previously at the forefront of the industry. For example, in Vinnytsia region, the tourist tax increased from UAH 3.9 million in 2023 to UAH 5.5 million in 2024, reflecting increased interest in urban tourism and recreational locations in the region. A similar situation is observed in Poltava (UAH 7.07 million vs. UAH 6.4 million) and Kirovohrad

regions (UAH 1.87 million vs. UAH 1.63 million).

The western regions also demonstrate growth dynamics: in Khmelnytsky region, revenues increased by 38%, reaching UAH 8.1 million, and in Chernivtsi region - by 22%, amounting to UAH 4 million. Ternopil region also showed a 28% increase in revenues, paying UAH 1.98 million in 2024 [6].

Special attention should be paid to the southern regions, where tourist activity remains unstable due to security issues. Odesa region shows the largest increase in tourist tax among the southern regions - by 68% compared to 2023, which amounts to UAH 14.5 million. Mykolaiv region also recorded an increase, reaching UAH 1.54 million compared to UAH 897 thousand in 2023. At the same time, tourist tax in Zaporizhzhia region decreased by 9.8%, amounting to UAH 1.74 million.

Among the northern regions, Zhytomyr region demonstrated stable growth, where tourist tax increased by 19% to UAH 3.25 million, as well as Sumy region, where revenues increased by 39% (UAH 1.67 million). Chernihiv region showed a moderate growth of UAH 1.64 million, which is 9% more than in the previous year.

Amid a general increase in tourist activity, revenues to the state budget of Ukraine have increased. In 2024, tax payments from the tourism sector amounted to UAH 2.94 billion, which is 43% more than in 2021. The largest contributions were made by hotels (UAH 1.95 billion), tour operators (UAH 304.7 million) and travel agencies (UAH 265.2 million), which indicates the intensification of the activities of tourism industry entities and their contribution to the country's economy [6].

Much attention is currently being paid to rebuilding the tourism infrastructure. Reconstruction of hotel complexes, restoration of historical monuments, and modernization of transport routes are important components that contribute to the return of tourists and attract investment in the sector. However, the restoration process requires a comprehensive approach, including

government support, international assistance, and cooperation between regions.

As for international tourism, although the number of foreign tourists in 2023 was only 1 million, the forecast for 2024 is positive. The number is expected to grow to 1.5 million as infrastructure is gradually improved and safe routes are created for visitors from abroad. [5].

Digitalization plays a significant role in the further development of the tourism sector, helping to improve the quality of services, optimize management processes, and expand opportunities for interaction between tourists and tourism enterprises [1; 2]. The use of online booking, interactive platforms, and analytical tools allows to improve the service system, make it more efficient and convenient for consumers. According to Nikitenko, digital technologies are becoming a key element of tourism development, as they simplify booking, routing and advertising of services through mobile applications and web platforms [8].

In addition to digital solutions, security remains an important factor influencing the tourism sector. The study by Drobysh L.V., Karpenko Y.V., Horonovych S.M. and Sobol V.V. notes that in modern conditions, the tourism market is forced to adapt to new challenges by developing mechanisms to minimize risks and ensure the stability of the industry's enterprises [7].

Assessing the general state of the tourism industry, it is possible to identify the main factors that affect its dynamics, determine development opportunities, create conditions for market stabilization and determine the main directions for further growth (Table 2).

 ${\it Table~2}$ Factors influencing the development of the tourism industry in Ukraine

Factor	Impact on the Ukrainian tourism market
	It determines the accessibility of regions for tourist flows, limits
	tourism development in dangerous areas, and affects the trust of
Security situation	international visitors. It requires the introduction of mechanisms to
	minimize risks, ensure safe routes, and create a positive image of the
	country.

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Development of domestic tourism	Promotes the growth of travel to safe regions and the popularization of natural, cultural and historical sites. Supports local communities and promotes regional economic development by encouraging small and medium-sized businesses in the tourism sector.
Implementation of digital technologies	Use of online booking, mobile applications, and analytical platforms to manage tourist flows. It improves the availability of information, simplifies communication between consumers and service providers, and promotes the personalization of services.
Modernization of infrastructure	It involves the reconstruction of hotel complexes, improvement of transport accessibility, development of road infrastructure, and renovation of tourist facilities. It helps to attract investment and create a comfortable environment for tourists.
Global economic trends	Determines the level of purchasing power of tourists, influences the financing of the industry, and changes the demand for tourism services depending on the economic situation.
International cooperation	Promotes the attraction of foreign tourists, improves the country's image at the global level, and stimulates the development of international tourism projects.
Marketing approaches and branding	Increase the recognition of tourism products, stimulate international demand, and attract tourists through information campaigns and social media.

Source: own elaboration

Thus, the development of the tourism industry in Ukraine is influenced by globalization processes, digital changes, structural transformations in the security sector, and international cooperation. In these conditions, it is important to use modern technologies, expand domestic tourism opportunities, and ensure the efficiency of the industry by modernizing infrastructure and creating attractive conditions for attracting tourists.

Conclusions and prospects for further research. The study of the current state of Ukraine's tourism sector has shown that the market is in the process of recovery and transformation under the influence of globalization, digital transformation, and security concerns. Under these conditions, the development of domestic tourism remains the main driver of industry stabilization, as it ensures the restoration of tourist flows in relatively safe regions. This is confirmed by the growth of tax revenues and indicates the gradual activation of tourism market participants.

At the same time, digitalization plays a crucial role in modernizing the tourism market. It not only opens new opportunities for managing tourism

services but also improves customer interaction and enhances competitiveness. In particular, the use of mobile applications, online booking, virtual tours, and analytical platforms enables the improvement of tourism services, making them more accessible and better aligned with consumer needs..

An analysis of economic indicators shows that, despite challenging circumstances, the tourism sector demonstrates positive dynamics. However, it remains vulnerable to external factors, with security concerns, infrastructure conditions, and the need for resource mobilization for modernization being the most significant. Given this, the reconstruction of tourist sites, the development of transport accessibility, and the improvement of service quality become priorities, as they are essential prerequisites for further industry growth and integration into the global tourism market.

Based on the research findings, promising directions for further scientific investigations include:

- assessing the impact of digital solutions on tourism flow management and the effectiveness of information promotion;
- examining international experiences in tourism market recovery after crisis periods and the possibility of adapting them to Ukrainian realities;
- exploring ways to attract foreign visitors and strengthen Ukraine's presence in the international tourism market.

Thus, further scientific research in the field of tourism should focus on developing comprehensive solutions that contribute to its recovery and growth. Particular attention should be paid to expanding international cooperation, which will help establish a sustainable tourism market model and strengthen Ukraine's position in global tourism.

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