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Информация о владельце: МИНИСТЕРСТВО НАУКИ И ВЫСШЕГО ОБРАЗОВАНИЯ РОССИЙСКОЙ ФЕДЕРАЦИИ
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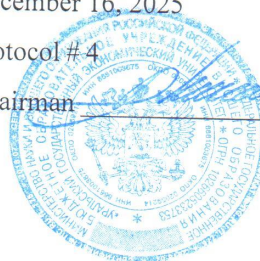
MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION
Federal State Budgetary Educational Institution of Higher Education
"Ural State University of Economics"

Approved
at the Department meeting

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Protocol # 10
Head of the Department Radygina E.G.

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Chairman  Karkh D.A.
(signature)



COURSE PROGRAMME

Title	Statistical accounting and reporting in tourism
Field of study	38.04.02 Management
Profile	Management of International Tourism (in English)
Form of study	Full-time
Year of enrollment	2026

Compiled by:
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Ekaterinburg
2025

CONTENTS

INTRODUCTION	3
1. THE PURPOSE OF MASTERING THE DISCIPLINE	3
2. PLACE OF THE DISCIPLINE IN THE STRUCTURE OF THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM	3
3. SCOPE OF THE DISCIPLINE	3
4. PLANNED RESULTS OF MASTERING THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM	3
5. THEMATIC PLAN	5
6. FORMS OF CURRENT CONTROL AND INTERMEDIATE CERTIFICATION OF THE ASSESSMENT SCALE	5
7. CONTENT OF THE DISCIPLINE	7
8. FEATURES OF THE ORGANIZATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE FOR PERSONS WITH DISABILITIES	11
9. LIST OF BASIC AND ADDITIONAL EDUCATIONAL LITERATURE REQUIRED FOR MASTERING THE DISCIPLINE	11
10. LIST OF INFORMATION TECHNOLOGIES, INCLUDING A LIST OF LICENSED SOFTWARE AND INFORMATION REFERENCE SYSTEMS, ONLINE COURSES USED IN THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE	12
11. DESCRIPTION OF THE MATERIAL AND TECHNICAL BASE NECESSARY FOR THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE	13

INTRODUCTION

The work program of the discipline is part of the main professional educational program of higher education-the master's program developed in accordance with the Federal State Educational Standard of Higher Education

State Educational Standard of	Federal State Educational Standard of Higher Education -Master's degree in the field of training 38.04.02 Management (Order of the Ministry of Education and Science of the Russian Federation No. 952 of 12.08.2020)
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1. THE PURPOSE OF MASTERING THE DISCIPLINE

The purpose of the discipline is to form basic knowledge about the methodology of statistical accounting, features of data collection, processing and analysis used in the tourism industry; to master the skills of preparing reports and interpreting the obtained indicators for making managerial decisions.

Objectives of the discipline:

- to study the basics of statistical science: the essence of statistical indicators, stages of statistical research of mass phenomena, methods of statistical analysis;
- to develop practical skills in collecting, processing and analyzing statistical information in tourism;
- to master the methodology for calculating indicators of the general theory of statistics;
- to develop skills in conducting statistical analysis of socio-economic processes in tourism activities and formulation of conclusions resulting from the analysis

2. PLACE OF THE DISCIPLINE IN THE STRUCTURE OF THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM

Discipline refers to the part formed by the participants of educational relations.

3. SCOPE OF THE DISCIPLINE

Intermediate certification	Hours					credit units
	Just a semester	Contact work (according to study assignments)			Independent work Independent work including preparation of tests and term	
		papers Total	Lectures	Practical exercises, including course design e		
Semester 3						
Credit with an assessment	of 108	20	8	12	88	3

4. PLANNED RESULTS OF MASTERING THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM

As a result of mastering the main professional educational program, the graduate should have formed the competencies established in accordance with the Federal State Educational Standard for Higher Education.

Code and name of the competence	Indicators of achievement of competencies
organizational and managerial	

<p>PC-1 Organization of work on foreign economic activity</p>	<p>AI-1.PC-1 Know: Regulatory legal acts regulating foreign economic activity; International agreements in the field of standards and product requirements; Rules for processing documentation under a foreign trade contract; Procedure for document management in an organization; Terms of a foreign trade contract; Ethics of business communication and negotiation rules; English (advanced threshold level B2); Fundamentals of labor legislation of the Russian Federation; Rules for Administrative document management; The procedure for drawing up established reports; Fire safety rules; Labor protection requirements</p>
	<p>AI-2.PC-1 Should Be Able To: Use computing, copying, auxiliary equipment and various types of telecommunication communication; Formulate and distribute tasks among employees of the division in the organization; Communicate with potential partners using modern communication tools; Conduct business correspondence with foreign partners; Evaluate the effectiveness and compliance of documentation of commercial proposals, requests of participants in foreign economic activity; Identify the interests of potential partners for the formation of business relations with foreign individual proposals; Summarize and systematize the requirements of the legislation of the Russian Federation and the requirements of international agreements and agreements for foreign economic activity</p>
	<p>AI-3.PC-1 Have practical experience: Planning and setting tasks for employees of the division in the organization; Obtaining and analyzing information on the implementation of foreign trade contracts; Ensuring internal interaction between the organization's profile specialists on the terms of cooperation with potential partners for concluding and (or) maintaining a foreign trade contract; Determining the circle of participants in the implementation of a foreign trade contract; Interaction with the organization's profile specialists and third-party organizations in order to verify the reliability potential partners for concluding a foreign trade contract; of the contract. Processing of received data, information and documents about potential partners for concluding a foreign trade contract; Conducting a final analysis of potential partners ' proposals on the terms of cooperation for concluding a foreign trade contract; Selecting potential partners for concluding a foreign trade contract; Ensuring approval of the draft foreign trade contract in the organization and with the counterparty; Ensuring the procedure for signing a foreign trade contract contract with the counterparty; Monitoring changes in the requirements of the legislation of the Russian Federation for foreign economic activity and changes in the requirements of international agreements and agreements; Compiling a list and monitoring changes in measures of state support for foreign economic activity</p>

5. THEMATIC PLAN

Topic	of Hours						
	Name of topic	Total hours	Contact work (according to study assignments)			independent work	Control of independent work
			Lectures	Laboratory exercises	Practical exercises classes		
Semester 3		108					
Topic 1.	Fundamentals of statistics and accounting principles in	18	2			16	
Topic 2.	Data collection and processing in the tourism industry	21	1		2	18	
Topic 3.	Indicators and indicators of tourism activity	22	2		2	18	
Topic 4.	Reporting of tourism enterprises	23	1		4	18	
Topic 5.	The use of statistics in management decision	24	2		4	18	

6. FORMS OF CURRENT CONTROL AND INTERIM CERTIFICATION ШКАЛЫ ASSESSMENT SCALES

Section/Subject	Type of evaluation tool	Description of the evaluation tool	Evaluation criteria
Current control (Appendix 4)			
Topic 1	Questions (Appendix 4)	The survey is provided for all seminar sessions	on a 5-point scale
Topic 2, 3	Report, message (Appendix 4)	It is proposed to write and defend an abstract on the topic (public defense in the form of a presentation). The ability to reveal the topic, indicate the relevance, present different points of view on solving the problem, the ability to work with different sources of information, make links to different sources	on a 5-point scale
Topic 4, 5	Tasks (Appendix 4) is evaluated	Tasks for interpreting data on the activities of a tourist enterprise and analyzing the assessment of a tourist destination	on a 5-point scale
Intermediate certification (Appendix 5)			
3rd semester (CJSC)	Test ticket with an assessment (Appendix 5)	The ticket contains three theoretical questions	5 points

DESCRIPTION OF ASSESSMENT SCALES

The indicator for assessing the development of the main professional educational program is formed on the basis of combining the current control and intermediate certification of the student.

The rating indicator for each discipline is expressed as a percentage, which shows the level of preparation of the student.

Current control. A 100-point rating system is used. Assessment of student performance during the semester is carried out by the teacher in accordance with the developed system of assessment of academic achievements in the course of training in this discipline.

The working programs of disciplines and practices set out the types of ongoing control, planned results of control activities, and criteria for evaluating academic achievements.

During the semester, the teacher conducts at least 3 control activities to assess the student's performance. If class attendance in a discipline is included in the rating, then this indicator is no more than 20% of the maximum number of points in the discipline.

Intermediate certification. A 5-point rating system is used. Assessment of the student's work at the end of the discipline (part of the discipline) is carried out by the teacher in accordance with the system developed by him for evaluating the student's achievements in the course of training in this discipline. Intermediate certification is also carried out at the end of competence formation.

The procedure for transferring the rating provided for by the rating system for a discipline to a five-point system.

High level-100% - 70% - excellent, good.

Average level-69% - 50% - satisfactory.

Rating indicator	5-point rating indicator	Indicator characteristics
100% - 85%	excellent	have excellent theoretical knowledge in full, understand, independently know how to apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, carry out evaluation
84% - 70%	good	have good theoretical knowledge in full, understand, independently know how to apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, evaluate results. There may be some errors corrected by the student independently in the course of work (answer, etc.)
69% - 50%	satisfactory	have satisfactory general theoretical knowledge, are able to apply, investigate, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, etc. evaluate results at an average level. Mistakes are allowed that the student finds difficult to correct on their own.
49 % or less	unsatisfactorily	do not have a full amount of general theoretical knowledge, do not know how to independently apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, evaluate results. Skills and abilities for solving professional tasks are not formed
100% - 50%	credited	indicator characteristics correspond to "excellent", " good", "satisfactory"
49 % or less	not credited	indicator characteristics correspond to "unsatisfactory"

7. CONTENT OF THE DISCIPLINE

7.1. Content of lectures

<p>Topic 1. Fundamentals of statistics and accounting principles in tourism</p> <p>The concept of statistics and its role in the tourism sector.</p> <p>Organization of a statistical observation system in the tourism sector.</p> <p>Sources of primary information for compiling statistical reports.</p> <p>Principles of grouping and systematization of statistical data.</p>
<p>Topic 2. Data collection and processing in the tourism industry</p> <p>Methods of statistical research: sample survey, questionnaire, observation.</p> <p>Primary data processing stages: encoding, validation, input, and error control.</p> <p>Automating the data collection and processing process.</p>
<p>Topic 3. Indicators and indicators of tourism activity</p> <p>A system of basic indicators of tourism (number of arrivals, length of stay, expenses of tourists).</p> <p>Indicators of employment, income, and tourism's contribution to the country's GDP.</p> <p>Application of price indices and inflation in the analysis of tourist activity.</p> <p>Features of accounting for domestic and foreign tourism.</p> <p>Methodology for estimating the volume of expenditures of domestic and foreign tourists.</p> <p>Areas of research on consumer preferences and tourist motivations.</p>
<p>Topic 4. Reporting of tourism enterprises</p> <p>Types of reporting of tourism business organizations (annual, quarterly, monthly).</p> <p>Procedure for filling out unified statistical reporting forms.</p> <p>Features of submitting electronic reports and interaction with government agencies.</p> <p>Conducting correlation and regression analysis in tourism research.</p> <p>Methods for detecting seasonal fluctuations and forecasting tourist flow.</p> <p>Interpretation of data on the cost structure and income of tourist companies.</p>
<p>Topic 5. Use of statistics in management decision</p> <p>-making Examples of successful application of statistics in optimizing tourist services.</p> <p>Forecasting the need for personnel and investment based on statistical data.</p> <p>Regular monitoring activities and assessment of the effectiveness of measures taken.</p> <p>Big data technologies and their use in the tourism business.</p> <p>Online platforms and applications for automating monitoring of tourist flows.</p> <p>Optimization of the structure of state bodies for collecting and processing statistical data.</p>

7.2 Content of practical classes and laboratory works

Topic 2. Data collection and processing in the tourism industry

The concept and types of statistical reports: simple and complex.

Types of statistical dimensions.

Stages of building statistical dimensions.

Statistical series of distribution and their main characteristics. Graphical representation of distribution series: polygon, histogram, cumulative.

Statistical tables: concept, elements. Types of tables: by the nature of the subject; by the development of the predicate.

Topic 3. Indicators and indicators of tourism activity

The concept, types and functions of statistical indicators.

Absolute values.

Relative values, their main types (relative values of the implementation of the plan, planned task, structure, dynamics, comparison, coordination, intensity).

Topic 4. Reporting of tourism enterprises

The main types of reporting used in the tourism industry, and the purpose of their compilation.

Differences between the annual accounting statements of a tourist enterprise and similar reports of industrial companies.

Responsibilities of managers and employees of accounting departments in the preparation of financial statements of a tourist enterprise.

Regulatory framework governing the procedure for drawing up and submitting reports in the tourism sector.

Procedure for checking the correctness of tax reporting of a tourist enterprise by the tax authority.

Special reporting forms used by travel companies when operating abroad.

The process of interaction of tourism industry enterprises with the Federal State Statistics Service when providing reporting data.

Criteria for classifying tourism organizations as small and medium-sized businesses and their impact on the reporting form.

The procedure for forming management reports in large chain hotels and travel companies.

Features of taxation and requirements for drawing up tax returns by tourist organizations.

Features of static reporting of tourism industry enterprises.

Electronic statistical reporting services.

Topic 5. Use of statistics in management decision

-making How does statistics help an enterprise to make a decision about expanding the range of tourist services?

What indicators of statistical accounting are key for planning the budget of a tourist enterprise?

How can the statistical data monitoring system detect a decline in sales volumes in a timely manner and take the necessary measures?

How does traffic statistics affect decision-making on ad campaigns?

To what extent is it useful to conduct a regular analysis of the load factors of hotel rooms or tourist operator vehicles?

How to choose the right frequency of statistical data analysis for rapid response to market changes?

Should we be guided solely by the company's internal indicators, or is it better to additionally monitor external macroeconomic indicators?

Do these statistics help to assess the profitability of individual tourist destinations ?

How to properly build an internal reporting system that allows you to quickly receive important statistical information?

What methods of statistical analysis are most effective for small travel companies?

Is regular analysis of the customer base a mandatory element of effective work of a travel company?

Should managers regularly review the results of competitor traffic statistics and how this is done?

Does the management of a travel company need constant feedback from the analytics service and how important is this feedback for strategic decisions?

Does data on the age group of vacationers affect changes in the pricing policy of a travel company?

Does a detailed study of migration statistics help you choose the best time to open the season in resort areas?

7.3. Content of independent work

Topic 2. Data collection and processing in the tourism industry

1. Study of the conceptual framework of the topic, lecture material, chapters of recommended textbooks and additional sources; 2. Preparation of reports

Topic 3. Indicators and indicators of tourist activity

1. Study of the conceptual framework of the topic, lecture material, chapters of recommended textbooks and additional sources; 2. Preparation of reports

Topic 4. Reporting of enterprises of the tourist complex

1. Study of the conceptual framework of the topic, lecture material, chapters of recommended textbooks and additional sources; 2. Preparation of reports

Topic 5. Use of statistics in managerial decision

-making 1. Study of the conceptual framework of the topic, lecture material, chapters of recommended textbooks and additional sources; 2. Preparation of reports

7.3.1. Sample questions for self-preparation for the test/exam
Appendix 1

7.3.2. Practical tasks in the discipline for self-preparation for the test/exam
Appendix 2

7.3.3. The list of coursework
is not provided

7.4. The electronic portfolio of the student
Materials are not placed

7.5. Methodological recommendations for the implementation of the control work
is not provided

7.6 Methodological recommendations for the implementation of the course work
Not provided for

8. FEATURES OF THE ORGANIZATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE FOR PERSONS WITH DISABILITIES

At the request of the student

In order to make the program accessible for persons with disabilities, if necessary, the department provides the following conditions:

- a special procedure for mastering the discipline, taking into account the state of their health;
- electronic educational resources on the discipline in forms adapted to the limitations of their health;
- studying the discipline according to an individual curriculum (regardless of the form of study);
- e-learning and distance learning technologies that provide for the possibility of receiving and transmitting information in forms that are accessible to them.
- access (remote access) to modern professional databases and information reference systems, the composition of which is determined by the discipline's work program.

9. LIST OF BASIC AND ADDITIONAL EDUCATIONAL LITERATURE REQUIRED FOR MASTERING THE DISCIPLINE

Сайт библиотеки USUE Library Website

<http://lib.usue.ru/>

Main literature:

2. Chudnovsky A.D., Zhukova M. A., Kormishova A.V. Strategic management in the tourism industry: Training manual. - Moscow: KnoRus, 2025. - 152- Available at: <https://book.ru/book/955847>

Additional literature:

1. Levchenko T. P., Yanushkin V. A. Management of investment attractiveness in the tourist and recreational sphere [Electronic resource]: Monograph. - Moscow: INFRA-M Scientific Publishing Center LLC, 2022. - 162- Available at: <https://znanium.com/catalog/product/1845976>

2. Pokrovsky N.E., Chernyaeva T. I. Tourism: from social theory to management practice [Electronic resource]: Training manual. - Moscow: Universitetskaya kniga Publ., 2020. - 424- Available at: <https://znanium.com/catalog/product/1214525>

3. Sahak A. E., Zhertovskaya E. V. Upravlenie razvitiem turistskogo kompleksa municipal'nogo obrazovaniya [Management of the development of the tourist complex of the municipal formation]: Training manual. - Moscow: KURS LLC, 2019. - 304- Available at: <https://znanium.com/catalog/product/1027417>

10. LIST OF INFORMATION TECHNOLOGIES, INCLUDING THE LIST ЛИЦЕНЗИОННОГО OF LICENSED SOFTWARE AND INFORMATION REFERENCE SYSTEMS, ONLINE COURSES USED IN THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE

List of licensed software:

Astra Linux Common Edition. Contract No. 0417-U / 2019 dated 08.05.2019, Act No. Sk000343 dated 24.05.2019 and Contract No. 35-U / 2018 dated 13.06.2018, Act No. UT213 dated 17.12.2018. The license - is valid for an unlimited period of time.

MyOffice is standard. Agreement no. SK-281 of 7 June 7, 2017. Date of conclusion - 07.06.2017. The license - is valid for an unlimited period of time.

Libre Office. The GNU LGPL license. The license - is valid for an unlimited period of time.

List of information reference systems and resources of the Internet information and telecommunications network:

Legal reference system Consultant+. Contract No. 143/223-U / 2025 dated 02.12.2025 License validity period until 31.12.2026

31.12.2026 Garant Reference and Legal system. Agreement No. 58419 of 22 December, 2015. License validity period-no time limit

11. DESCRIPTION OF THE MATERIAL and TECHNICAL BASE NECESSARY FOR THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE

The implementation academic of the discipline is carried out using the material and technical base of USUE, which provides all types of training sessions and research and independent work of students:

Special premises are training rooms for all types of classes, group and individual consultations, ongoing monitoring and interim assessment.

Rooms for independent work of students are equipped with computer equipment with the ability to connect to the Internet and provide access to the electronic information and educational environment of USUE.

All rooms are equipped with specialized furniture and multimedia equipment, special equipment (information and telecommunications, other computer equipment), access to information and search systems, reference and legal systems, electronic library systems, databases of current legislation, and other information resources that serve to present educational information to a large audience.

For conducting lecture -type classes, presentations and other educational and visual aids that provide thematic illustrations.

7.3.1. Sample questions for self-preparation for the test

1. The concept of statistics and its role in the tourism sector.
2. Organization of a statistical observation system in the tourism sector.
3. Sources of primary information for compiling statistical reports.
4. Principles of grouping and systematization of statistical data.
5. Methods of statistical research: sample survey, questionnaire survey, observation.
6. Primary data processing stages: encoding, validation, input, and error control.
7. Automating the data collection and processing process.
8. A system of basic tourism indicators (number of arrivals, length of stay, expenses of tourists).
9. Indicators of employment, income, and tourism's contribution to the country's GDP.
10. Application of price indices and inflation in the analysis of tourist activity.
11. Features of accounting for domestic and foreign tourism.
12. Methodology for estimating the volume of expenditures of domestic and foreign tourists.
13. Areas of research on consumer preferences and tourist motivations.
14. Types of reports of travel business organizations (annual, quarterly, monthly).
15. Procedure for filling out unified statistical reporting forms.
16. Features of submitting electronic reports and interaction with government agencies.
17. Conducting correlation and regression analysis in tourism research.
18. Methods for detecting seasonal fluctuations and forecasting tourist flow.
19. Interpretation of data on the cost structure and income of tourist companies.
20. Examples of successful application of statistics in optimizing tourist services.
21. Forecasting the need for personnel and investment based on statistical data.
22. Regular monitoring activities and assessment of the effectiveness of measures taken.
23. Технологии Big data technologies and their use in the tourism business.
24. Online platforms and applications for automating monitoring of tourist flows.
25. Optimization of the structure of state bodies for collecting and processing statistical data.

7.3.2. Practical tasks in the discipline for self-preparation for the test

Closed tasks

Task number Task	content	Compet.
1.	Modern trends in the development of the tourism industry is aimed at the solution of the problem ... a) reduce seasonal fluctuations in the demand for hotel services b) to search for our own competitive advantages in) trim level prices and competition d) find and create new ways of development	PC-1
2.	of the Possibilities offered by digitisation for the tourism industry, apply for ... a) the management of the hotel b) surveillance of employees in) tariff d) the procedure for reservation	PC-1
3.	Hotel chain is ... a) group of companies (two or more) engaged in collective business and under the direct control of the management chain b) brands working and well-known in one locality or another C) the type of business activities based on the agreement under which the franchisor transmits to the franchisee the rights to use its trademark on a paid basis g) territory, offering a set of services that meet the needs of the tourist and satisfy his demand for transportation, accommodation, food, entertainment, etc.,	PC-1
4.	Lump sum for the right to use the brand and the range of services accompanying the purchase is ... a) lump-sum payment b) royalties in) franchising fee d) royalties	PC-1
5.	To the advantages of network organizations in the hospitality industry in the aspect of quality management is ... a) a unified approach to quality b) a single network standard hotel deals in) the creation of value added for each component of the services d) simplify the tracking of business development	PC-1
6.	Intelligent (smart) control room is able to... a) digital temperature control and lighting in the room	PC-1

	<p>b) the application of acoustic technology to minimize the noise from the street traffic transport</p> <p>C) the possibility for the viewer to choose your favorite streaming television services from the application directory</p> <p>d) typical guest requests during their stay,</p>	
7.	<p>, the main directions of innovative activity in the sphere of tourism and hospitality include:</p> <p>a) the release of a new type of tourist product, restaurant product, hotel product</p> <p>b) the use of a new tourism potential that was previously not used by anyone</p> <p>c) the search and implementation of a new market for products</p> <p>d) transformation in the field of human resource management</p>	PC-1
8.	<p>The components of the personalization trend include ...</p> <p>a) micro-rooms</p> <p>b) " experience not things"</p> <p>c) voice control</p> <p>d) sports and health recreation</p>	PC-1
9.	<p>Widespread introduction of new communication tools and information technologies ...</p> <p>a) allows for deep and systematic economic diagnostics</p> <p>b) helps to solve problems of hotel companies' workload</p> <p>c) is focused on creating personal interest of all employees of the company in excellent service</p> <p>d) allows you to: to form a unified system of training and retraining of personnel</p>	PC-1
10.	<p>Innovations in the hospitality sector include ...</p> <p>a) a whole range of elements and therefore process innovations are often difficult to separate from product or service innovations</p> <p>b) a tangible component that is not related to human resources and the organizational structure of the enterprise</p> <p>c) factors that are of value to the consumer, and " technological</p> <p>d) only the" technological " component based on the information and communication technologies</p>	PC-1

Open tasks

Task number Task	content	Competence
1.	The superstructure of the tourism industry is...	PC-1
2.	A type of intellectual activity, the main task of which is to analyze, justify the prospects for the development and use of scientific, technical, organizational and economic innovations, taking into account the subject area and the client's problems...	PC-1
3.	Introduction of modern digital technologies in various fields	PC-1
4.	Relationships between the franchisor and the franchisee at the stage of development and acquisition of the franchise package, as well as work under	PC-1

	<p>the trademark, are carried out in the following sequence:</p> <ol style="list-style-type: none"> 1 quality control of the services provided 2 development of the hotel project 3 further support and business development 4 compliance with a single style 5 advertising and promotion of the brand 6 training of franchisee specialists 7 settlements between the franchisor and the franchisee 	
5.	The final result of innovation activity, which was implemented in the form of a new or improved product introduced in the market; new or improved technological	PC-1
6.	Is the statement: "The relevance of innovative technologies is justified by the need for a strategic approach to updating the quality characteristics of products and services"?	PC-1
7.	Is the statement true: "The main current trends in the field of hospitality development include the expansion of the sphere of interests to products and services previously provided by enterprises in other industries"?	PC-1
8.	Is the statement "keyless entry to a hotel room is one of the components of the trend for innovative technologies" correct?	PC-1
9.	An integrated marketing package to create additional competitive advantages for a given entrepreneur in the market is...	PC-1
10.	Is the statement: "Standardization is a trend in the development of the hotel and restaurant business" true?	PC-1