

4 (1) 2016

ZARZĄDZANIE FINANSAMI I RACHUNKowość

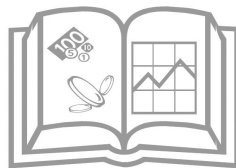
JOURNAL OF FINANCIAL
MANAGEMENT
AND ACCOUNTING

Szkoła Główna Gospodarstwa Wiejskiego w Warszawie
Wydział Nauk Ekonomicznych

Warsaw University of Life Sciences – SGGW
Faculty of Economic Sciences

ZARZĄDZANIE FINANSAMI I RACHUNKOWOŚĆ

**JOURNAL OF FINANCIAL
MANAGEMENT
AND ACCOUNTING**



4 (1) 2016

Szkoła Główna Gospodarstwa Wiejskiego w Warszawie
Warsaw University of Life Sciences – SGGW

Warszawa 2016

RADA NAUKOWA (SCIENTIFIC COUNCIL)

Prof. dr hab. Bogdan Klepacki – przewodniczący (chairman)

Prof. dr Agnes Csiszarik-Kocsir

Prof. dr hab. Anatoliy Chupis

Prof. dr hab. Irena Jędrzejczyk

Prof. dr Baiba Rivza

Prof. dr hab. Henryk Runowski

Dr hab. Judit Sági

Prof. dr Peter Schuster

Prof. dr hab. Maria Sierpińska

Prof. dr Mario Strassberger

Dr hab. Nataliia Vasilievska

Prof. dr hab. Valeriy Zhuk

Prof. dr hab. Dariusz Zarzecki

REDAKTOR NACZELNY (EDITOR-IN-CHIEF)

Dr hab. Mirosław Wasilewski, prof. nadzw. SGGW, Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

ZASTĘPCA REDAKTORA NACZELNEGO (DEPUTY EDITOR-IN-CHIEF)

Dr Magdalena Mądra-Sawicka, Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

REDAKTORZY TEMATYCZNI (SUBJECTS EDITORS)

Dr Magdalena Mądra-Sawicka – finanse (finance), Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

Dr Grażyna Rembielak-Vitchev – ekonomia (economy), Uniwersytet w Salford, Wielka Brytania

Dr Kevin Rowles – rachunkowość (accounting), Uniwersytet w Huddersfield, Wielka Brytania

Dr Marzena Ganc – rachunkowość (accounting), Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

Dr hab. Tomasz Siudek, prof. nadzw. SGGW – bankowość (banking), Szkoła Główna Gospodarstwa

Wiejskiego w Warszawie

REDAKTOR STATYSTYCZNY (STATISTICAL EDITOR)

Dr hab. Joanna Kisielińska, prof. nadzw. SGGW, Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

REDAKTORZY JĘZYKOWI (LANGUAGE EDITORS)

Dr Adam Sułkowski, Babson College, Stany Zjednoczone

Agata Cienkusz, Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

Redakcja czasopisma

„Zarządzanie Finansami i Rachunkowość”

Szkoła Główna Gospodarstwa Wiejskiego w Warszawie

Wydział Nauk Ekonomicznych

ul. Nowoursynowska 166

02-787 Warszawa

Polska

e-mail: zfir@sggw.pl

Editorial Office

‘Journal of Financial Management and Accounting’

Warsaw University of Life Sciences – SGGW

Faculty of Economic Sciences

Nowoursynowska Street 166

02-787 Warsaw

Poland

e-mail: zfir@sggw.pl

ISSN 2300-9683

© Copyright by Warsaw University of Life Sciences Press

Wydawnictwo SGGW, ul. Nowoursynowska 166, 02-787 Warszawa

tel. 22 593 55 20, fax 22 593 55 21

www.wydawnictwosggw.pl, e-mail: wydawnictwo@sggw.pl

Druk: POLIMAX s.c., ul. Nowoursynowska 161 L, 02-787 Warszawa

SPIS TREŚCI

Sylwester Kozak

Wpływ niskich stóp procentowych na dochody sektora bankowego
w latach 2008–2014

*The impact of low interest rate environment on the banking
sector profits in 2008–2014* 5

Wojciech Wyrzykowski, Piotr Kasprzak

Ulga podatkowa jako instrument realizacji pozafiskalnych funkcji podatków

Tax relief, as an instrument of non-fiscal tax function 17

Magdalena Mądra-Sawicka

Decyzyjny próg samofinansowania inwestycji na przykładzie przedsiębiorstw
przetwórstwa spożywczego

*The decision threshold of investment self-financing on the example of food
processing enterprises* 33

Marzena Ganc

Wrażliwość zysku ze sprzedaży na zmiany czynników kosztowych spółdzielni
mleczarskich

Sensitivity of profit on sales to changes cost factors in dairy cooperatives 47

Teresa Domańska

Sytuacja finansowa spółdzielni mleczarskich o różnej pozycji kredytowej

The financial situation of dairy cooperatives with different credit position 59

Malik Mykola, Zaburanna Lesia, Gerasymchuk Nataliia

Motivation of manager's responsibility in business entities of rural tourism

*Motywacja odpowiedzialności menedżera w przedsiębiorstwach turystyki
wiejskiej* 73

MOTIVATION OF MANAGER'S RESPONSIBILITY IN BUSINESS ENTITIES OF RURAL TOURISM

Malik Mykola
Institute of Agrarian Economics, Ukraine

Zaburanna Lesia
Gerasymchuk Nataliia
National University of Life and Environmental Sciences of Ukraine

Abstract. The authors in the article presented conceptual approaches to defining the motivation of manager's responsibility in business entities of rural tourism, characteristics of a professional qualities of entrepreneur in the rural tourism, which is based on thoughtful analysis of attitude towards entrepreneurship in agriculture, the identification of the main reasons entrepreneurs are providing tourist services in the agricultural sector. Understanding of the motivation of entrepreneurial behavior in developed market system of agricultural sector is based on a comprehensive analysis of factors of internal and external environment of conducting business activities.

Key words: motivation, responsibility, professional qualities, entrepreneurship, values, agriculture, enterprise, rural tourism

INTRODUCTION WITH JUSTIFICATION OF THE TAKEN RESEARCH

The experience of economically developed countries shows that small business makes a significant contribution to economic development, as it produces about half of gross internal product, generates more than 50% of added value, provides employment for 50–70% of the working population. For Ukraine, the problem of entrepreneurship and entrepreneurial activity support, especially in the agricultural sector, remains one of the most important, both in economic and

in social terms. The process of entrepreneurial activity of population in agriculture is significantly influenced, from one side, by the institutional environment, mechanisms of regulatory policy in the economic sphere, and from the other – the conditions of economic culture, education, mass consciousness, which is reflected in the public opinion. The effectiveness of rural tourism as one of the new and promising directions in the sphere of agriculture is determined by the set of the factors, and the human factor is one of the most important. Knowledge of peculiarities of this factor can increase clarity of the paradigm of the opportunities for further development of rural tourism in the agricultural sector of Ukraine, as well as more accurately consideration of feasibility of various forms of support, which are suitable for local small businesses. The matter of the main motives of the head of the company that provides services in rural tourism is not resolved for today and neither is the question of the individual qualities for efficient work, which determines the actuality of the presented article.

GOAL OF THE STUDY

The aim of this article is the study of changes in attitude towards entrepreneurship in agriculture, the identification of the main reasons why entrepreneurs provide tourist services in agriculture and justification of the conceptual approaches of defining characteristics of professional businessman in this sphere.

RESULTS

The effectiveness of tourism entrepreneurship in agriculture is determined by a list of factors, of which the human factor is one of the most significant. We believe that understanding the characteristics of this factor will make forecasts of further development of the tourism entrepreneurship in the agrarian sector of Ukraine more reliable. Also, it will assist in selection of the forms of support which would be suitable for incentivizing local small businesses for such activity.

Now the issue of the optimal set of leadership qualities for head of the enterprise which provides services in rural tourism is not resolved at this time, and neither is the question of the value of certain quality characteristics of the entrepreneur to ensure efficient activity. In this case identification of the social and psychological portrait of the entrepreneur, which is providing tourist services in agriculture becomes a very important issue.

The basis of the study of social and psychological characteristics should be the motives and behavior of the entrepreneur, values, social orientation and others. In 2014 we made a survey of owners and managers of a number of small businesses



that provide services in rural tourism in the Western region of Ukraine (Ivano-Frankivsk, Lviv, Zakarpattia and Chernivtsi region) in order to create a social and psychological portrait of a small entrepreneur in rural tourism. The survey covered 200 respondents, sole owner and managers of small businesses, individual entrepreneurs without registration of legal entity. For convenience, this category of respondents will be denoted as "entrepreneurs".

The sample was randomly generated, but it reflects the overall structure of small businesses in rural tourism. Constructing the sample involved the regional information database on enterprises and organizations of the aforementioned regional administrations, advertising information in directories, Internet resources, data of the Union of promoting green tourism in Ukraine, and personal contacts. To determine the number of respondents to be interviewed in the study, it is necessary to know the number of businesses in the area that provide services of rural tourism.

In these calculations we applied the following formula

$$n = \frac{z^2 pq}{e^2}$$

where:

n – size of the sample;

z – normalized deviation (defined depending on the confidence level of the obtained results);

p – determined variation for sample (the difference of values of specific feature in a given set);

$q = 100 - p$;

e – acceptable level of inaccuracy.

If known that 80% of the total provide services to rural tourism, when $p = 90$, $q = 10$, and confidence interval is taken at 95%, standard deviation will be 1.96. Allowable error is $\pm 4\%$. Then the sample size calculated according to the formula is equal to:

$$n = \frac{1,96^2 \cdot 80 \cdot 10}{4^2} = 192 \text{ of respondents.}$$

We emphasize that representation obtained during the study data depend on the sample size rather than on the chosen method of its formation. The practice of marketing research has shown that some survey sheets are not returned or are discarded during pretreatment process so the sample size was increased to 200 people.

We used the following system for evaluating the reliability of the results: increased reliability assumed to have sampling error up to 3%, ordinary – 10.03%,



close to real – 10–20% estimated – 20–40%, approximate – more than 40%. Our research is characterized by reliability of approximately 12%, which allowed for the trial studies, aimed at the specific verification of methods and procedures. In the process of making the questionnaire the use of interval and ordinal scales was exceptionally important, as we had the opportunity to compare the answers of different groups of customers (it is the one of the basic requirements of cluster analysis). Sample size, in our opinion, is fully ensuring the adequacy and accuracy of the information received.

Presented survey were made in the agricultural sector by telephone calls and personal meetings with owners and managers of small tourism businesses, according to the methodic presented in the above-mentioned sources of information. Those who agreed to participate in the survey in person or by fax and e-mail have been proposed to fill out the questionnaire. It should be noted that most entrepreneurs combine tourism business in the agricultural sector with other types of business, namely, trade, services, transport, agricultural production and other industries.

The target guideline during the survey was to test several hypotheses:

- the existence of a particular set of inherent characteristics of entrepreneur in rural tourism;
- adequacy of applied by the government measures to support entrepreneurship in rural tourism, improving infrastructure of market and social protection;
- the presence of specific set of specific traits in the rural entrepreneurs who work in the agricultural tourism.

The survey results formed the basis for determining the social and psychological portrait of the entrepreneur. Detailed analysis of composition of surveyed entrepreneurs was the basis for analysis of portrait features. In particular, sex and age structure of respondents is presented in Table 1.

TABLE 1. Summary of analysis of surveyed entrepreneurs in rural tourism

Indexes	Total		Including			
			men		women	
	persons	%	persons	%	persons	%
Total interviewed	200	100	133	66.5	67	33
Including by age, years						
18–24	41	20.5	28	68.3	13	31.7
25–35	71	35.5	45	63.4	26	36.6
36–49	52	26	31	59.6	21	40.4
50 and more	36	18	29	80.6	7	19.4

Source: Calculated according to the author's own research



As can be seen from data of Table 1, the majority of surveyed persons were men – 66.5%, which testifies to the greater inclination of this sex to property risks. The lowest proportion of women category among the respondents is for over 50 years – 19.4% (7 of 36 people). This is largely explainable by the comprehensive distribution and generated further dynamic responses.

It should be noted that 35.5% of respondents – the largest group of age 25–35 years and characterized on the one hand, the presence of a certain experience in modern conditions, and the other – the least resistance to changes, the ability to learn and teach others and flexibly adapt to external environment. The minimum number category of entrepreneurs aged 50 or older – 18 % (36 people). Age distribution somewhat correlated with the dynamics of the labor market at the end of XX–XXI century. Due to mass staff reduction big number of unemployed was formed, especially in the region of the study. We also thoughtfully considered incentives for entrepreneurship among respondents. Thus, for most respondents – 92.5% (185 persons) – entrepreneurial activity is the primarily source of income. In the second place, the majority (84.5%) position entrepreneurship (as a type of business) as a way to self-realization. The results of the survey of incentives for entrepreneurship are presented in Table 2.

TABLE 2. Rating of incentives for performance of tourism entrepreneurship activity in agriculture

Rating	Incentive	% of responses
1	ensuring a sufficient and stable income	92.5
2	the method of self-affirmation	84.5
3	self-affirmation and a sense of freedom and independence	66.0
4	the way to achieve the objectives of higher level	43.5
5	providing entertainment (business as a hobby, interest)	31.0
6	method of communication	19.5
7	other	1

Source: Calculated according to the author's own research.

Based on the presented data, we should draw attention to the fact that the dominant motives of business activities fit in terms of “pyramid” of needs of Maslow due to the desire to meet the needs of higher level.

Among the first incentives is material remuneration, because the satisfaction of consumer needs for workers of small enterprises associated with the values of high earnings. Stimulation level of salary for owners and managers of enterprises in the rural tourism should be higher than for the others.

In the second place among the incentives is self-realization incentive, or creation and interests. The entrepreneur works, because he does not know how to live differently, only in this kind of activity he gets satisfaction. This process is not accidental, because much of the workers of agriculture complex of Ukraine due to various reasons do not always have the opportunity to have creative work, wherever they can fully realize their creative potential. The creation of small businesses in various fields of agriculture complex (including in tourism) helps this part of the staff to implement it. This is one of the main reasons of entrepreneurial activities.

Another distinguished motivation of entrepreneurship is self-affirmation and the sense of freedom and independence. They belong to the socio-psychological incentives and explains the concept of social status. Social status may show additional rights, duties, privileges and freedoms, zones of influence. Owners and managers of small businesses do not satisfied by existing public image of themselves. The behavior of such leaders is directed at not only preserving their social status, but on improvement of it.

Ukrainian peasants live in compact settlements, so for rural entrepreneurs, small business managers village is not only the place of work, but also the place for living. So the public image of them among the villagers play a crucial role in their career.

It is equally important to determine the socio-psychological portrait of the entrepreneur in rural tourism though the level of education. Analysis of respondents by educational level is given in Table 3.

TABLE 3. Distribution of small entrepreneurs in the rural tourism by educational level

Education	Total		Men			Women		
	persons	%	persons	%	% of total	persons	%	% of total
Total	200	100	133	100	66.5	67	100	33.5
Higher legal	77	38.5	52	39.1	26	25	37.3	12.5
Higher economic	61	30.5	37	27.8	18.5	24	35.8	12.0
Other higher	12	6.0	8	6.0	4	4	6.0	2.0
Secondary special education	50	25.0	36	27.1	18	14	20.9	7.0

Source: Calculated according to the author's own research.

As could be seen, the majority of entrepreneurs have a law degree (38.5%). So far, there is a significant contingent of entrepreneurs who do not have higher education, their share in the total number of respondents is 25%. Extremely small proportion among respondents with specialized higher education (6%) which is used in professional activities.



Characteristically, that the percentage of people with higher education among entrepreneurs in rural tourism is higher among women (higher education in the 53's of the 67 respondents, i.e. 79.1%). Among the entrepreneurs, men with higher education are 97 of 133 respondents, i.e. 72.9%.

The socio-psychological portrait of small entrepreneurship in rural tourism could also be described through subjective assessment of their knowledge of the allocation of points that do not allow them to fully realize the potential. Therefore, it is important to identify the adequacy of existing business knowledge and skills in the field of rural tourism, which is needed to conduct this type of business. Thus, among the entrepreneurs that combine activities in rural tourism with other entrepreneurial activity dominated the idea that their knowledge and skills to some extent sufficient for business in this area. This fact is largely due to the fact that the respondents have a lot of experience in other areas. Information about the respondents' assessment of the adequacy of their training are shown in Figure 1.

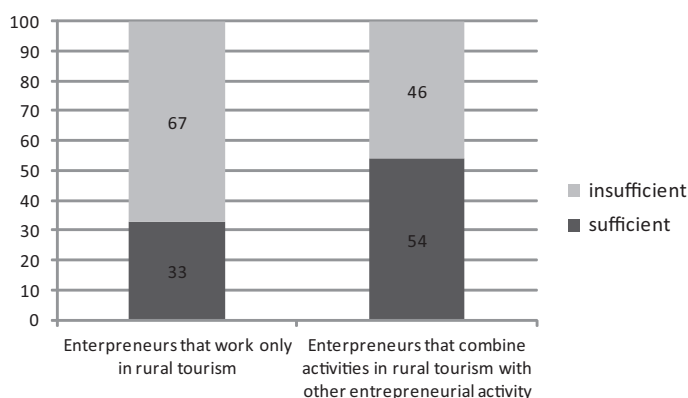


FIGURE 1. Distribution of answers of entrepreneurs in rural tourism on the question "Do you have sufficient knowledge and training for carrying out business activities this area?"

Source: Calculated according to the author's own research.

A somewhat different situation is shown in answers for the question "Do you consider the knowledge and training sufficient to diversify the activities of your company?". By this question only 54.5% of entrepreneurs (109 people) consider themselves ready for to expand business profile without special training and re-training.

So we could state that awareness of lack of skills emphasizes desire of entrepreneurs for self-improvement, including through education.

It should be noted the fact that representatives of the younger (61.8% – 21 people) and high (70% – 14 people) age groups of respondents are considering themselves the most prepared to diversification through the introduction of

additional areas of rural tourism. This indicate that younger persons with modern education, exercise flexibility and the ability to rebuild under new conditions and requirements and seek career opportunities that are essential to self-motivation. The older age group has sufficient experience and connections that make it easy to develop in additional and new niches.

Equally important in shaping the social and psychological portrait of small entrepreneur in rural tourism is to assess the attitude of entrepreneurs to the laws and regulations of the business relationship. Thus, the survey showed that 57.8% of respondents consider it necessary to strictly observe laws and regulations – to act within the limits permitted by law, and in sustainable manner; 23.1% of respondents say that “the spirit and letter of the law must comply” – to act the way which is not forbidden under the law and in compliance with the established order, and for 16.1% the main thing is to follow the spirit of the law – to act in the way which is permitted by the law with deviations from the established order. Thus, a characteristic feature of entrepreneurs is respect for the law and its execution.

So, the hypothesis of the existence of special features (characteristics) which is inherent to the entrepreneurs was confirmed. We believe that entrepreneurs in rural tourism – it is a person who respects the law, seek to meet the needs of a higher level and to improve himself through education.

During evaluating the factors what obstruct the development of entrepreneurship in agriculture, respondents indicated high tax burden, low availability of credit and other forms of external funding, lack of information and communication channels, high competition in domestic and foreign markets and others (Table 4).

We believe that these factors are insurmountable in the short and medium term, making them mandatory and essential when processing programs of devel-

TABLE 4. Factors rating that limit the development of small business in rural tourism

Rating	Factor	% of responses
1	the high tax burden	74
2	low availability of credit and other forms of external financing	49
3	low possibility of presenting information about activities for a wide range of customers	35
4	low domestic demand	34
5	high competition	29
6	low solvency of customers	16
7	other	15

Source: Calculated according to the author's own research.



opment and support of entrepreneurship in rural tourism. Most entrepreneurs (79%) evaluate conditions for development of entrepreneurship as adverse and negative (Figure 2).

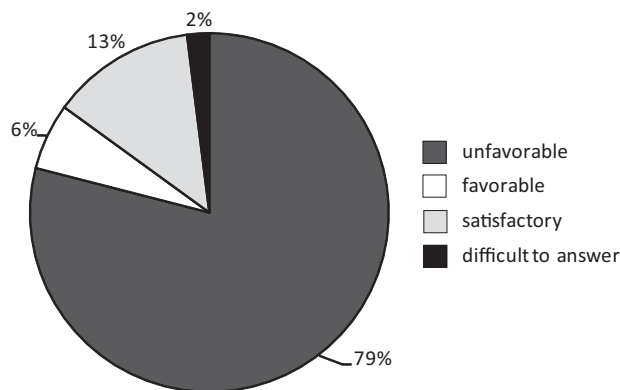


FIGURE 2. Data on the evaluation of conditions for development of entrepreneurship in rural tourism

Source: Calculated according to the author's own research.

Indirect evidence of unfavorable conditions for business development in rural tourism is a steady reduction in the rate of growth in investments in small businesses, found in the economic and statistical analysis. However, these results seen somewhat contradictory when comparing them with the dynamics of small business income that is growing steadily. However, we believe that the amount of income in most cases is not depending on the conditions in which business operate.

The survey also showed that the thesis what the process of accelerating of economic growth in the country depends on the development of entrepreneurship, is taken mostly positive by the responders (Figure 3).

Obviously high self-esteem of the role and contribution of entrepreneurs of small businesses in the process of socio-economic development demonstrates the objectivity of their opinions on the entrepreneurship development.

The analysis showed that respondents do not believe that governmental support of small entrepreneurship had been cut in 2014 year in comparison with the previous year, which generally can be seen as a positive trend. However, given the number of respondents who have difficulty to answer shows that most likely where were no changes (table 5).

This is explained as follows: previously, it was found that the volume of tourism in agriculture for 2014 year had been slightly increased by relative indicators, that is, they were provided with inertial growth of small enterprises. Given the fact that state support influence on the development of small business, we can conclude that the level of support has not changed, because the dynamic is not accelerated.

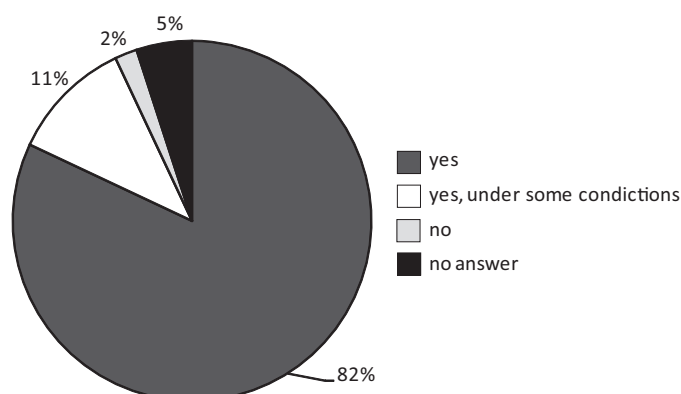


FIGURE 3. Consent of the respondents with the statement of the dependence of economic growth in the country with entrepreneurship development

Source: Calculated according to the author's own research.

TABLE 5. The answers to the question "How do you assess the changes in the institutional support of entrepreneurship in 2014 compared to 2013 year?"

The answer	The share of those who gave the answer%
Improved	27
Remained unchanged	30
Worsened	2
Difficult to answer	41

* Source: Calculated according to the author's own research.

Thus, the results of economic and statistical and sociological analysis confirmed by a high probability of them. On this background we could come to a logical conclusion what the majority of entrepreneurs see additional state support measures as necessary and justified in the current conditions (Figure 4).

When asked about what immediate measures now is needed to encourage development of entrepreneurship in rural tourism, most respondents mentioned firsthand improvement of the tax environment for small businesses and strengthening the legal framework in this area (Table 6).

It can be noted that the lack of adequate and in time information in 24% of cases keeps entrepreneurs from productive interaction with authorities. Having problems in the information component of respondents confirmed evidence that the usefulness of information sources designed to support small businesses in the rural tourism is low. In particular, 58% of respondents do not use such sources, while only 16% say they have real usefulness (Figure 5).

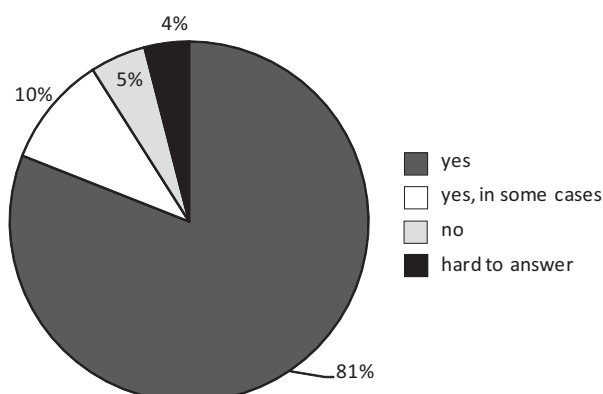


FIGURE 4. Distribution of respondents to the question of additional measures for state support of entrepreneurship in rural tourism

Source: Calculated according to the author's own research.

TABLE 6. Distribution of answers to the question of entrepreneurs on priority measures to encourage the development of entrepreneurship in rural tourism

The answer	The percentage of those who gave answers (%)
Improving the tax environment for small businesses	60
The development of mechanisms of financial support	57
Simplified registration procedure	56
Information support (including presentation of information to consumers, opening counseling centers, etc.)	42
The development of infrastructure in the region	36
Simplifying the registration for small business the ownership and rental rights	35
Promoting the improvement of material and technical base of small business in the rural tourism	30
Promote participation in the innovation sphere for small business	28
Enhancing enterprise reform processes	24
The creation of special economic zones	22
Promote training programs	20
Creating a system of insurance for marketing risk	19
Create the mechanisms of mutual loans	16
Other measures	9

Source: Calculated according to the author's own research.

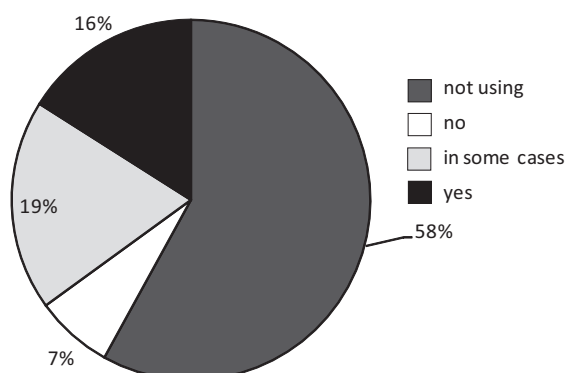


FIGURE 5. Distribution of answers to the question of whether the information from various state bodies helps them to support entrepreneurship in rural tourism

Source: Calculated according to the author's own research.

This situation demonstrates the need to review the information policy for the authorities to establish effective and accessible channels of information distribution. It also emphasizes on the existence of demand for contemporary and reliable information concerning the activities of small enterprises in rural tourism. The study showed that the greatest interest exist in the information about potential customers, corporate customers, competitors, fairs, as evidenced by answers of responders (Table 7).

TABLE 7. List of information what is most needed for entrepreneurs in rural tourism

Answers	Response rate (%)
Information about potential consumers	53
Information on corporate customers	47
Information about competitions, fairs and other events	39
Analytical information on the development of rural tourism	25
Official documents relating to the regulation of rural tourism	24
Example practice of rural tourism	22
Reference on Standards and Quality Management	21
Other	1

Source: Calculated according to the author's own research.

These findings also confirm the answer to the question "Are you interested in the development of these services in rural tourism?", where the majority of respondents seek additional services to assist them in finding potential customers, promotion of information to the market, to confirm the quality of services by the

means of specific competitive advantages and the financial support which they wish to receive from both the state and private investors, as well as public organizations to develop their activities in this area (Figure 6).

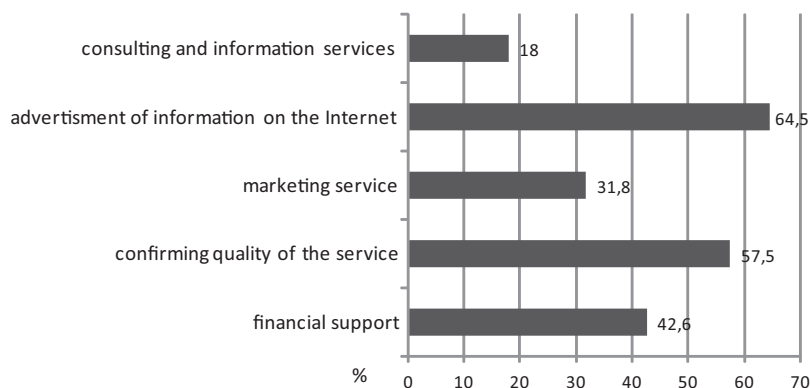


FIGURE 6. Distribution of respondents to the question "In the development of which services in rural tourism are you interested?"

Source: Calculated according to the author's own research.

The hypothesis of the adequacy of adopted by the authorities measures to support entrepreneurship in the rural tourism finds its confirmation by the presence of respondents unsatisfied by conditions for entrepreneurial activities in this area, the nature of the factors that hinder business development, lack of dynamics in support of the enterprises by the state, secrecy of information and other factors.

The next hypothesis – the presence of specific character traits of entrepreneurs – can find their confirmation via a survey of residents who are not engaged in business in rural tourism, but have friends among them, conducted in the Western Region of Ukraine. The survey was conducted on a random sample of residents were interviewed, allowing for high data representativeness. We're interviewed 618 people who agreed to participate in the study. The sample size in our view fully ensure the accuracy of the results.

Respondents were asked to rank a list of qualities an entrepreneur in the rural tourism in order of their importance.

The basis of the questionnaire classification of assigned personality traits proposed by K.S. Mirgorodskyi who proposed to segregate the business and socio-psychological quality [Myrgorodskyi 2000]. The composition of each group will be revealed in the analysis of survey results. We consider it appropriate to point out some correlation in the name of individual qualities in different groups. Thus, communication and interpersonal skills, despite their theoretical identity is considered by K.S. Mirgorodskyi as follows: communication – it is the ability of the in-

dividual to initiate verbal contact as active ability to find common language; ability to communicate with people – the ability to respond to verbal contact, i.e. passive ability to find common language. Total rating of business qualities of entrepreneurs presented in Figure 7.

The obtained results indicate that the priority for the entrepreneur in rural tourism is the ability to establish and maintain contact, while properties that do not go beyond the scope of entrepreneurial activity, are much less important.

Socio-psychological characteristics are wider and among them there is a dominant feature – professionalism and competence. The latter is considered natural because of the harsh conditions in which Ukrainian business is conducted. Less significant for entrepreneur are considered organizational talent, ability to com-

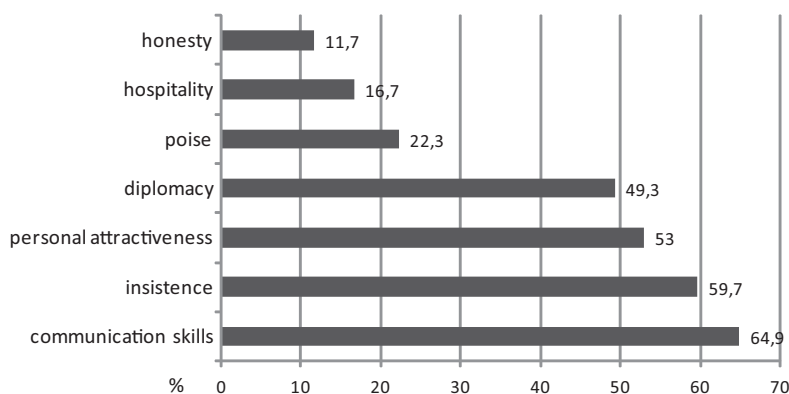


FIGURE 7. Rating of business qualities of entrepreneur in the rural tourism

Source: Calculated according to the author's own research.

municate with people and discipline. Full rating of socio-psychological qualities of entrepreneurs in rural tourism is shown in Figure 8.

Aside of business and psychological qualities of entrepreneurs in the survey had been estimated personal qualities, rating of which is shown in Figure 9.

Generalizing about personal qualities, we can say that the leading position takes such qualities as honesty (63.6%), commitment and reliability (44.5%), diplomacy (43.5%). At the end of the list were justice (5.3%), thoughtfulness and seriousness (12.7%), democracy (20.1%).

The logical accompaniment to the research may be the study of values of entrepreneurs who have been offered within the open question to name a few of defining values and highlight priority. Compiled by the authors ranking of values of entrepreneurs is presented in Figure 10.

The results of the study of values show that among entrepreneurs leading position occupy such value as health (54.6%), stable marriage (52%), material se-

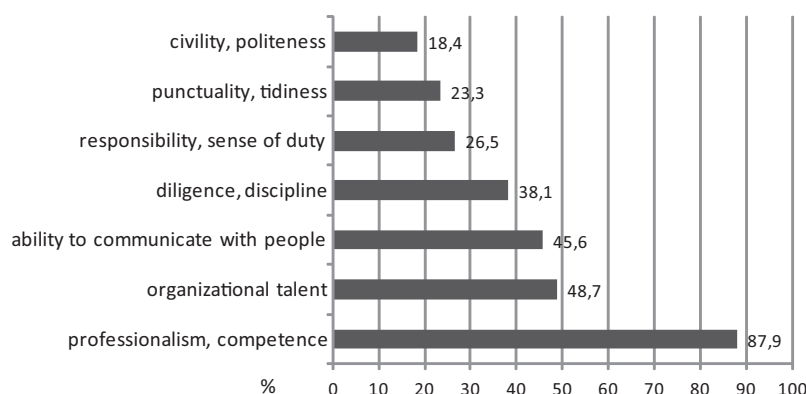


FIGURE 8. Rating of socio-psychological characteristics of entrepreneurs in the rural tourism

Source: Calculated according to the author's own research.

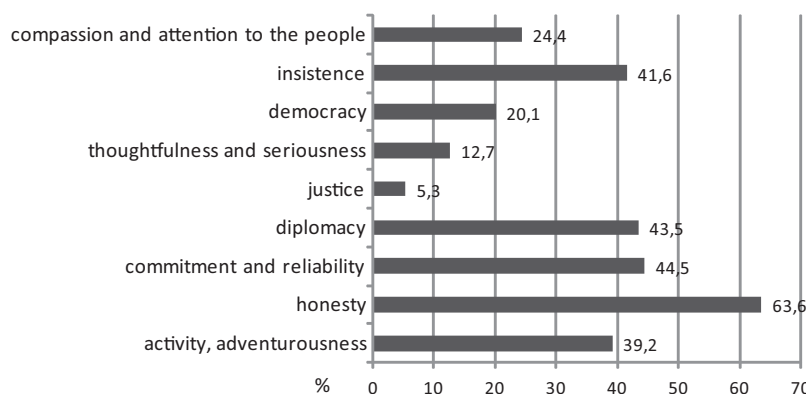


FIGURE 9. Rating of personal qualities of entrepreneurs of rural tourism

Source: Calculated according to the author's own research.

curity (42.8%), in second place – professional values, such as professional knowledge, competence (39.8%), interesting work (38.1%). Therefore, the hypothesis of the presence of a set of specific qualities of entrepreneurs confirmed.

As already mentioned, the research objective was to build a socio-psychological characteristics of the entrepreneur. We can now present a portrait by combining the highest quality ratings. In this case, the social and psychological characteristics will be as follows: professional and competent in all aspects of its activities, honest and decent person aged 25–35 years, higher education, has organizational skills, diplomatic and sociable, highlights the value of all private health and carries on business in rural tourism to obtain stable and sufficient income.

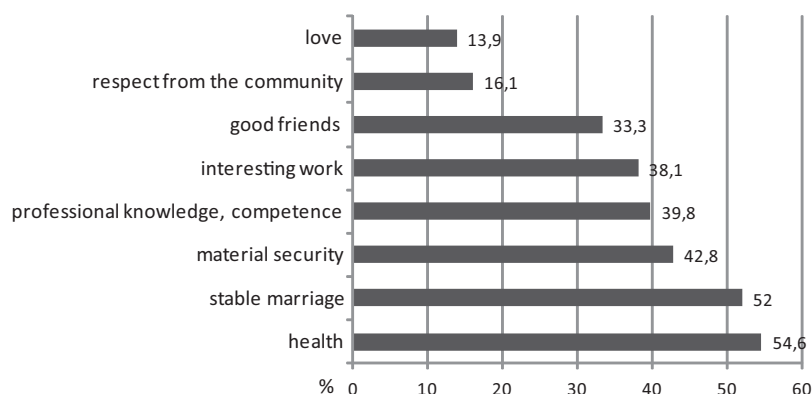


FIGURE 10. Rating of values of entrepreneurs of rural tourism

Source: Calculated according to the author's own research.

Portraits formed by entrepreneurs and people who are not related to the organization or company managing the rural tourism is generally consistent with the established notion of entrepreneurs and would be regarded as ideal.

CONCLUSIONS

The study of the motivation of entrepreneurial behavior in the agricultural sector of developed market system, based on a comprehensive analysis of internal and external factors of the environment in which business activities in rural tourism is conducted could answer questions about the main ways of support and promotion of entrepreneurial activities in order to improve the socio-economic development of rural areas. Also, the survey proved that there is a set of inherent characteristics of entrepreneurs, which distinguishes them from the rest of the society. This finding forms the basis for number of rational measures proposed by the author's program of entrepreneurship development in rural tourism. The conducted survey provided empirical evidence for the idea that was expressed earlier about the importance of state support for entrepreneurship and its failure. It has been proved in practice that existing institutions marginally meet the needs of small business in support. This finding is yet another argument in justifying the need to develop programs in supporting entrepreneurship in rural tourism.

References

- AREFIEVA O.V., GERASYMCHUK N.A. 2006: Management of entrepreneurship. Corporation, Kyiv.
- BARKE M. 2004: Rural Tourism in Spain, *International Journal of Tourism Research* 6 (3), p.p. 137–149.
- JAROSZ A. (red.) 1996: Agroturystyka jako szansa aktywizacji gospodarczej wiejskich regionów turystycznych Malopolski Wschodniej, Boguchalwa, Rzeszow.
- KLISINSKI J. 1998: Agroturystyka alternatywa pracy na terenach wiejskich (w:) Zarządzanie w agrobiznesie, red. M. Nowicka-Skowron, Wydawnictwo Politechniki Częstochowskiej, Częstochowa. s. 108–119.
- MALIK M.I., ZINOVCHUK V.V., SABLUK P.T. 2001: Basics of Agricultural Entrepreneurship, Ed. M.I. Malik, National Scientific Centre Institute of Agrarian Economy, Kyiv.
- MYRGORODSKYI K.S. 2000: Evolution of qualities of the individual in the process of socialization, YFP Uro Russian Academy of Sciences, Ekaterinburg.
- TRAIKOVA D. 2013. Determinants of non-farm entrepreneurial intentions in a transitional context: Evidence from rural Bulgaria. *Studies on the Agricultural and Food Sector in Central and Eastern Europe*, Vol. 72, IAMO, Halle (Saale).
- ZABURANNA L.V. 2012: Tourism entrepreneurship in agriculture: theory, organization, National Scientific Centre Institute of Agrarian Economy, Kyiv.

MOTYWACJA ODPOWIEDZIALNOŚCI MENEDŻERA W PRZEDSIĘBIORSTWACH TURYSTYKI WIEJSKIEJ

Abstrakt. Autorzy w artykule przedstawili konceptualne podejście do definiowania motywacji odpowiedzialności menedżera w przedsiębiorstwach turystyki wiejskiej, których decyzje bazują na analizie postaw przedsiębiorczości w rolnictwie. w opracowaniu poddano identyfikacji główne powodów prowadzenie działalności w zakresie usług turystycznych w sektorze turystyki wiejskiej. W opracowaniu przedstawiono motywacje zachowań przedsiębiorczych w sektorze rolnictwa, na podstawie analizy czynników wewnętrznych i zewnętrznych.

Słowa kluczowe: motywacja, odpowiedzialność, cechy zawodowe, przedsiębiorczość, wartość, turystyka wiejska

