SUMMARY

The theme of graduation thesis: "Consulting services in the tourism industry as a tool for improving business processes: foreign and domestic experience".

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The relevance of the research topic. Consulting services are developing rapidly due to continuous changes in various industries. The same changes create a situation when there are increased number and scale of risks in enterprises, there is a sharp shortage of information for decision-making, and there is a lack of the necessary skills of management personnel for timely response to changing conditions. A company can survive in the current situation just when its leadership is looking for ways to adapt to the external environment by applying for qualified advice from professionals working in the consulting sphere. However, the existing methods of financial research, which consulting companies use to prepare enterprises for partnership, are unacceptable for tourism firms because of the high cost.

The aim of the study is the development of methodological, scientific and practical recommendations for expanding the consulting practice to increase the efficiency of tourism enterprises.

Tasks:
- to offer the author's interpretation of the concept of "consulting service" through an analysis of science-based approaches, and to reveal its essential characteristics in modern conditions;
- to identify the patterns of the consulting services development in the Russian market, to assess the scope and dynamics of this sector, and to substantiate the prospects for its development;
- to identify the advantages and problems of traditional research methods used in modern Russian and foreign consulting companies;
- to identify the priority type of consulting services needed for expand the scope of consulting services for effective development of tourism enterprises;
- to offer an adapted methodology of financial research, acceptable to tourism enterprises;
- to develop an author's algorithm for organizing the relationship between consulting companies and tourism enterprises, based on the calculation of effectiveness and the identification of economic benefits.

The theoretical importance of research consists in development of theoretical conclusions and scientific and practical recommendations on improving the
tourism enterprises’ effectiveness that can be used to further develop the relations between consulting companies and tourism enterprises.

**The practical** importance of research consists in the use of the proposed methodology of financial research, as well as formulated recommendations for improving the effectiveness of tourism enterprises by consulting companies.

**The results of the study.** As a result of the application of the adapted methodology and the algorithm of mutual relations, it is assumed that the tourist company will be able to secure a number of contracts with a foreign tour operators, thereby significantly expanding its client base and, as a result, to maximize its revenue in the forecast 2018 year.

**Recommendations.** The results of the research are indicative of the feasibility of using consulting services at tourism enterprises and allow us to formulate recommendations for improving the effectiveness of activities and identifying economic benefits:

1. to decentralize to the internal employees of the enterprise the functions proposed for exclusion from the standard procedure, so that will significantly reduce the time spent by consultants and, as a result, reduce the cost of the research;
2. to frame previously all "weak" points of the company for the targeted financial research by consultants;
3. to train or to have an employee who is able to adapt the main financial information to international IFRS standards in order to reduce the work time of consultants and to provide transparency of information for future foreign partners;
4. to use the adapted methodology of financial research of tourism enterprises to expand the scope of activities and increase the volume of covered segments;
5. to use the algorithm of organization of mutual relations to prevent the rupture of relations at different stages of research, as well as to formulate a clear plan of action.