МІНІСТЕРСТВО ОСВІТИ І НАУКИ УКРАЇНИ

Чернівецький торговельно-економічний інститут

Державного торговельно-економічного університету

СУЧАСНІ КОНЦЕПЦІЇ ТА ІНСТРУМЕНТИ УПРАВЛІННЯ БІЗНЕС-ПРОЦЕСАМИ В УМОВАХ ІНТЕГРАЦІЇ УКРАЇНИ ДО ЄС

МОНОГРАФІЯ

Чернівці

Технодрук

2026

УДК 005.412:[005.5:005.334]:339.924(477:4-6ЄС)
С-89

Рекомендовано рішенням вченої ради ЧТЕІ ДТЕУ
(протокол № 8, п.19 від 26 червня 2026 р.)

Рецензенти:
Плахута О.І., голова правління ПрАТ «Імпульс»
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С-89 СУЧАСНІ КОНЦЕПЦІЇ ТА ІНСТРУМЕНТИ УПРАВЛІННЯ БІЗНЕС-ПРОЦЕСАМИ В УМОВАХ ІНТЕГРАЦІЇ УКРАЇНИ ДО ЄС : монографія / за ред. к.е.н., доц. О.Г. Вдовіченої. Чернівці : Технодрук, 2026. 440 с.
ISBN 978-617-8034-60-3

У монографії висвітлено теоретико-методологічні та прикладні засади управління і трансформації бізнес-процесів в умовах європейської інтеграції, цифровізації та сучасних соціально-економічних викликів. Розкрито сучасні підходи до процесного і стратегічного управління, оцінювання результативності, цифрової трансформації, стандартизації та забезпечення сталого розвитку підприємств. Особливу увагу приділено адаптації українського бізнесу до європейських стандартів, використанню цифрових технологій, удосконаленню управлінських, фінансово-облікових, маркетингових і кадрових процесів, а також галузевим особливостям їх трансформації. Обґрунтовано практичні напрями підвищення ефективності, адаптивності, стійкості та конкурентоспроможності підприємств у європейському економічному просторі.

Монографія буде корисною для науковців, викладачів, аспірантів і здобувачів вищої освіти економічних та управлінських спеціальностей, а також керівників підприємств, підприємців і фахівців у сфері менеджменту, маркетингу, фінансів, обліку, цифрової трансформації та розвитку бізнесу. Видання може бути використане в науково-дослідній роботі, освітньому процесі та практичній діяльності підприємств, орієнтованих на підвищення ефективності, конкурентоспроможності й адаптацію до вимог європейського економічного простору.

УДК 005.412:[005.5:005.334]:339.924(477:4-6ЄС)

ISBN 978-617-8034-60-3
https://doi.org/10.5281/zenodo.23741295

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TOURISM AND HOSPITALITY IN UKRAINE UNDER WARTIME CONDITIONS: SOCIO-ECONOMIC CHALLENGES, REGIONAL DISPARITIES, AND CROSS-BORDER COOPERATION IN THE RECOVERY PHASE

Abstract. *The tourism and hospitality sector of Ukraine, as an essential component of the nation's economy and culture, has encountered profound challenges following Russia's full-scale invasion in 2022. While infrastructure damage, security threats, and economic instability have severely constrained tourism activities, the industry also holds significant potential to contribute to national recovery, strengthen social cohesion, preserve cultural heritage, and enhance Ukraine's global image. Consequently, analyzing the current state, trends, and prospects of tourism development is crucial during both wartime and post-war reconstruction. This study aims to provide a comprehensive assessment of Ukraine's tourism and hospitality industry and its regional dimensions under wartime conditions, identify the primary challenges, and outline potential directions for sustainable development that reflect socio-economic and security considerations. The research employs a range of general and specialized methods, including literature review, analysis and synthesis, induction and deduction, analogy, factor analysis, and statistical techniques. The paper examines the evolution of domestic tourism and hospitality services during the post-COVID-19 and wartime periods, emphasizing emerging tourism trends and public demand for recreation across various regions. It also presents major patterns in regional tourism and hospitality development and forecasts related socio-economic indicators for the near future. The findings of this research can support governmental and local authorities in formulating strategic plans for tourism and hospitality management and recovery during wartime and in the post-war period. Furthermore, the results may serve as a basis for cross-border cooperation projects with EU member states in hospitality and rehabilitation tourism for individuals affected by PTSD. The theoretical, methodological, and practical contributions of the study can also be applied in further research aimed at developing a forward-looking strategy for domestic tourism and hospitality revival amid the ongoing crisis caused by martial law and active hostilities.*

Keywords: *Regional Tourism; Martial Law; Socio-Economic Indicators of Tourism; Tourism Security; Socio-Ecological Changes; Tourism Tax Revenues; Quest Excursion; Inclusive Hospitality; Accessibility; PTSD; EU.*

Introduction. Hospitality and leisure services constitute the foundation of tourism in a broad and general sense. Their quality significantly influences consumer behavior, the level of service provision, and the overall development of related tourism products. Undoubtedly, the hospitality industry has a substantial positive impact on the development of national and regional economies, as it contributes to job creation, the generation of local budget revenues, and stimulates the growth of related sectors. Under contemporary conditions, tourism is increasingly regarded as an important driver of socio-economic development, ensuring the integration of cultural, natural, and infrastructural resources into the regional economic system.

At the same time, domestic tourism and recreation in Ukraine continue to face significant challenges due to the prolonged impact of martial law as a result of Russia's full-scale invasion in 2022 and the consequences of the COVID-19 pandemic. Many hotels and other hospitality-related enterprises have encountered serious difficulties affecting their further functioning and development. The decline in tourist flows, transformations in demand, disruptions in logistics chains, and overall economic instability have significantly affected the operations of tourism enterprises. Under such conditions, tourism businesses are forced to adapt their management approaches, implement new service organization models, and reorient their activities toward the domestic tourism market.

Contemporary studies indicate that crisis phenomena may act not only as constraints on the development of the tourism industry but also as stimuli for its structural transformation. In periods of socio-economic instability, the role of domestic tourism, local tourist destinations, and alternative forms of recreation –such as ecological, rural, and cultural tourism – tends to increase. In this context, particular attention should be paid to the study of regional features of tourism sector functioning, since regions form the basis of the country's tourism potential and determine the opportunities for its further recovery and development (Stavska & Yaroshynskyi, 2024).

Moreover, ongoing transformational processes in the tourism sector are accompanied by changes in the behavior of tourism service consumers. Demand is increasing for safe, accessible, and individualized tourism products that take into account new social and economic realities. Under wartime conditions, the development of regional tourism systems capable of ensuring flexibility, adaptability, and efficient use of local resources becomes particularly important. This necessitates a scientific analysis of current trends in the functioning of the tourism industry, as well as the search for effective management mechanisms aimed at increasing the resilience of the tourism sector under crisis conditions.

Given the above, an important research task is to assess the current regional features of tourism development and to determine their impact on the management of consumer behavior in the field of leisure and hospitality services in Ukraine. Particular attention should be paid to the study of the transformation of the tourism market under pandemic, military, and socio-economic crises, which will make it

possible to develop scientifically grounded approaches to the recovery and further development of the national tourism industry.

Literature Review. The analysis of tourism development in Ukraine during the war has been discussed in the research of Grzegorz Konieczny, Paulina Kolisnichenko, and Nataliia Homon. However, their study focuses on tax revenues from different types of tourism activities in 2021–2023, either within several regions (Konieczny et al., 2023) or nationwide (Koval, 2024). The first group of authors also examined the experience of tourism development during wartime in Croatia, Georgia, and Israel (Konieczny et al., 2023), while I. Budnikevych, et al. (2023) analyzed innovations in tourism in Israel during the same period.

Earlier studies, which mainly covered the beginning of the full-scale war, addressed issues of tourism safety (Danchevska, 2022), the development of medical and wellness tourism through sanatoriums (Pomaza-Ponomarenko, 2022), key trends, and potential types of tourism that could support the market during hostilities in Ukraine (Fastovets, 2022). The state of international tourism on the eve of the war in 2022 and the historical aspects of its formation in Ukraine after 2014 were analyzed by Honta and Pihuliak (2023). Proposals for creating innovative military tours as part of post-conflict tourism development – initially in the occupied parts of Donetsk and Luhansk regions and similar areas abroad – were discussed by Zavarika (2022).

Problems and features of hospitality enterprises in Chernivtsi region, as well as priority directions and strategies for postwar tourism and hospitality development, were studied by Vdovichen & Kyfyak (2022). Regional aspects of tourism development during crises and their impact on consumer behavior in recreation and hospitality services were partially analyzed in the collective monograph “Prospects for Effective Managerial Decisions in Business and Projects” (Hyshchuk, 2024). However, most of these studies mainly focused on the prewar state of tourism, which, given the long-lasting and large-scale hostilities, has since lost its potential and followed a completely different development trajectory over more than three years of war.

Other domestic works mostly describe specific types or forms of specialized tourism under martial law. The intersection of eco- and rural tourism in the Podillia region was studied by Stavska & Yaroshynska (2024), who analyzed the potential of Vinnytsia rural communities and prospects for eco- and rural tourism in wartime. New forms of specialized war-related tourism in Ukraine were presented by Syrovets et al. (2024), as well as by Shchuka & Hankovych (2024). The prospects of its development at the beginning of the full-scale war were outlined by Barvinok (2022). Narrow-gauge railway tourism and event tourism in wartime and postwar Ukraine were explored by research teams from Lviv (Stetsyuk & Perih, 2023) and Melitopol (Postol & Salnikova, 2024), respectively.

With regard to the regional study of inclusive hospitality tourism across Ukrainian regions, a number of such investigations were conducted by both Ukrainian and foreign scholars prior to the outbreak of the full-scale war in 2022. In

particular, a general review of the tourism infrastructure services of the city of Lutsk for tourists with disabilities was presented by researchers from Volyn and Uzhhorod National Universities in a collective monograph. Within this work, a separate line of analysis focused on comparing the most popular accommodation establishments in the city in terms of their accessibility. The assessment considered the availability of ramps and their compliance with DSTU/DBN standards; the presence of elevators; the percentage of hotel rooms adapted for persons with disabilities; as well as the availability of convenient access roads and parking facilities (Yerko et al., 2021).

The principal emphases in this area have been articulated by domestic scholars in recent years. In particular, the regional specificities of inclusive tourism development in Ukraine were examined by Bakalo & Makhovka (2025). The authors placed particular emphasis on the uneven nature of hospitality sector development in this context, highlighting disparities between major tourist cities and rural communities.

A comprehensive analysis of the spatial distribution of accessibility levels in accommodation infrastructure across Ukraine, based on the State Agency for Tourism Development (DART) data for 2024, was presented by Dodilova et al. (2025). The study reveals a pronounced regional polarization which, according to the authors, is not merely a statistical fact but also a reflection of deeper socio-economic, managerial, and spatial-planning patterns in the development of the hospitality industry.

Foreign studies of «war tourism» in Ukraine appear mainly in online communities of novice travelers, based on recent combat events (Williams et al., 2023). The construction of narratives linking war and tourism through framing and comparative analysis was explored by a research team from the School of Management and Marketing in Perth, Australia (Tan, J., & Cheng, M., 2024). Interest in people, culture, and destinations as motivations for traveling to Ukraine was analyzed by Indian researchers based on online surveys and Google Trends data (Neelu, N., & Kumar, M., 2023).

Accessibility as a competitive advantage and as an economically justified dimension of inclusion for local self-government authorities is addressed in the article by Spanish scholars. Their studies focus on the adaptation of tourist areas – such as beaches, parks, and city centers – and its impact on the profitability of local businesses as well as on the attraction of new market segments (Domínguez, T., Fraiz, J. A., & Alén, E., 2013).

The necessity of a comprehensive approach to inclusive territorial planning and the formation of a systemic “accessibility chain” – from hotels to sidewalks and museums, conceived as an integrated barrier-free region or public space – has been substantiated in the works of Portuguese authors (Kastenholz, E., Eusébio, C., & Figueiredo, E., 2015). Practical examples (best practices) from different countries, demonstrating how cities and regions implement «Tourism for All» standards, are presented in the UNWTO guide on inclusive recovery (World Tourism Organization, 2021).

However, none of the aforementioned studies has provided a comprehensive scientific analysis of the current state of the socio-economic development of tourism throughout the entire period of full-scale active hostilities, nor of the accessibility infrastructure of accommodation facilities over the most recent two years (2024-2025), and their impact on the regions of Ukraine, including forecasted trends for future development. This article therefore generalizes the indirect losses in culture, religion, tourism, and sports during the war, critically analyzing information sources about tourist destinations and services under martial law, as well as expectations for their near-term transformation.

Thus, the objectives of this article are to conduct a comprehensive analysis of the current state of Ukraine's tourism and hospitality industry and its regional dynamics during the active phase of the war, to identify key challenges, and to outline potential directions for tourism and hospitality development based on projected socio-economic and security trends.

Methodology. According to the State Agency for Tourism Development, in 2024 tax revenues from tourism increased in nearly all regions except Luhansk. The highest growth rates were recorded in:

Kyiv city – +97% (€20.18 million vs €10.26 million in 2023);

Ivano-Frankivsk Oblast – +79% (€5.11 million vs €2.85 million);

Kherson Oblast – +78% (€0.06 million vs €0.03 million);

Donetsk Oblast and Cherkasy – +65% (€0.30 million vs €0.18 million and €0.70 million vs €0.43 million, respectively);

Odesa Oblast – +62% (€3.4 million vs €2.03 million);

Rivne Oblast – €0.65 million vs €0.44 million.

At the same time, tourism-related tax revenues in leading regions – Lviv, Kyiv, Ivano-Frankivsk, and the city of Kyiv – varied from 2021 to 2024. In Lviv Oblast, they grew steadily year by year: from €4.43 million at the start of the full-scale invasion to nearly double that amount after three years (+104%). In Kyiv Oblast, revenues rose from €2.58 million in 2021 to €5.84 million in 2024 (+127% compared to 2021, +19% from 2023 to 2024). In Ivano-Frankivsk Oblast, tax revenue increased by €0.57 million in the first year of the war, showing +88% growth over four years.

The undisputed leader in financial indicators throughout the war remains Kyiv city, where absolute tourism tax revenues have been the highest in the country – even during periods of deep economic depression. Although they initially declined 1.6-1.9 times from the 2021 level (€15.9 million), by 2024 they exceeded that figure by €4.28 million (+27%).

Among the other leaders is Chernivtsi Oblast, where tax revenues have consistently increased year by year: €0.37 million in 2021, €0.43 million in 2022, €0.59 million in 2023, and €0.8 million in 2024 – an overall growth of +115% (2021-2024) and +36% (2023-2024) (Fig. 1).

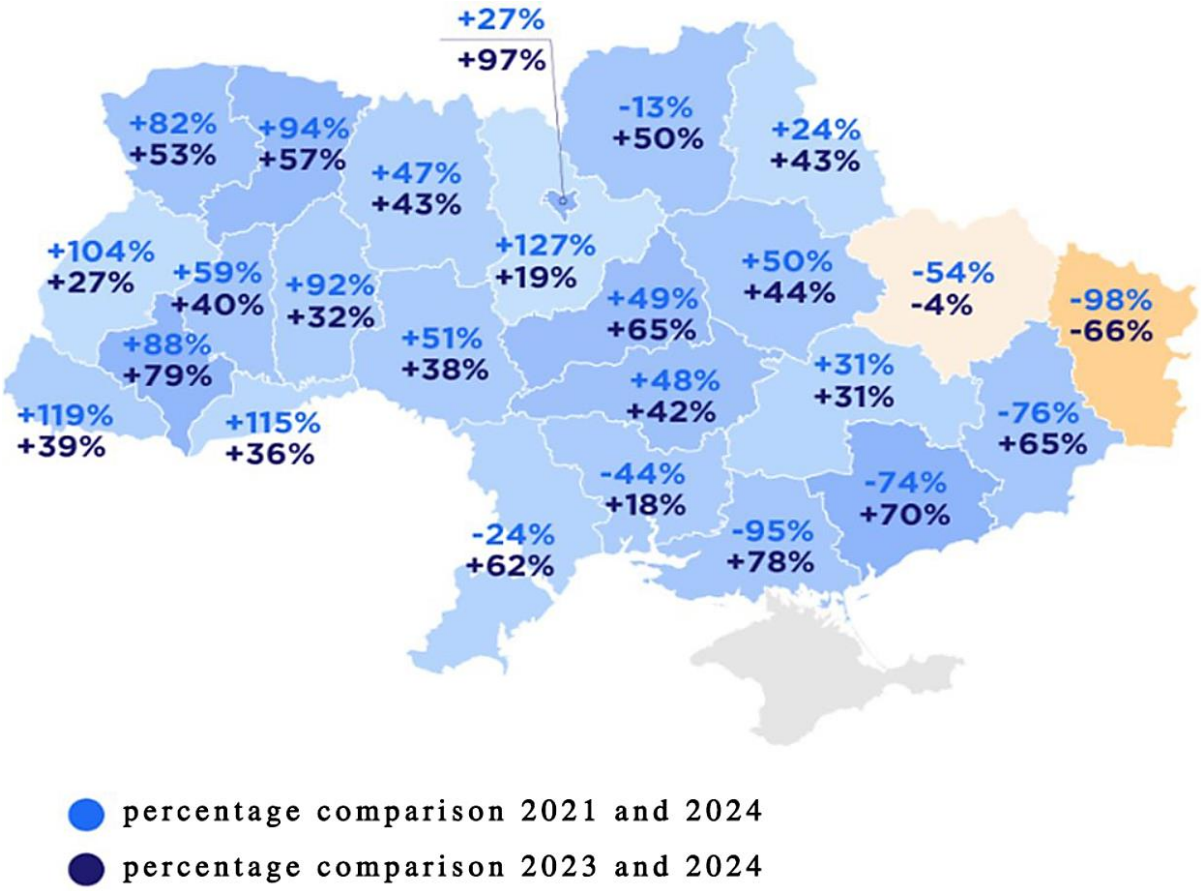


Fig. 1. Dynamics of Tourism Tax Revenues by Regions, 2021-2024
Source: State Agency for Tourism Development of Ukraine, 2024.

Overall, Ukraine received 16% (€0.77 million) more than the pre-war "post-COVID" level of 2021 and 38.6% more than in 2022. However, a significant decline in tourism tax revenues year by year was observed specifically in the eastern and southern regions, while other parts of the country increased their shares at the expense of the former. In other words, if before the full-scale invasion in 2021 the regional distribution (except for the East) was relatively balanced, three years of warfare have shifted nearly all tourism business activity toward the West. Here, tourism tax revenues have doubled, while in the North they have decreased 1.5 times by 2024 (Fig. 2).

The dynamics of tourism tax revenues by macro-regions show the following proportional changes: the East accounted for 7% of the total collection in 2021, 2-3% in 2022-2023, and only 1% in 2024. The South received 21% in 2021, 5% in 2022-2023, and 7% in 2024. The North accounted for 38% in 2021, 24% in 2022, 22% in 2023, and 26% in 2024. The West of Ukraine received 23% in 2021, 51% in 2022, 49% in 2023, and 46% in 2024. The Central part of Ukraine had 11% in 2021, 17% in 2022, 22% in 2023, and 20% in 2024.

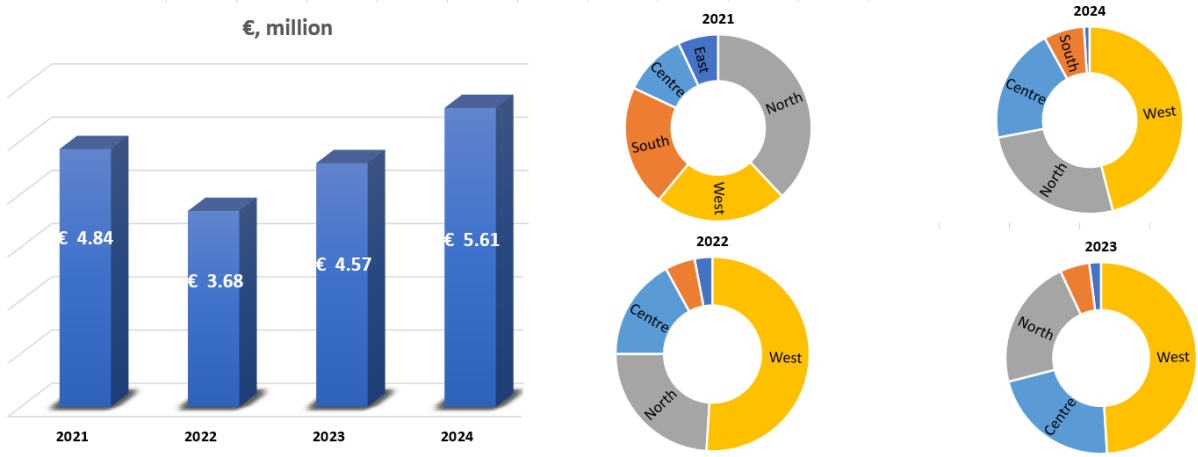


Fig. 2. Dynamics of Tourism Tax Revenues by Regions, 2021–2024 (%)
Source: State Agency for Tourism Development of Ukraine, 2024.

In the first half of 2025, tourist tax revenues in Ukraine reached a record level. During this period, local communities received a total of UAH 2.78 million €, which is about one third more than in the previous year and nearly twice as much as in 2021. This represents the best result for the entire period of the full-scale war and the COVID-19 pandemic (Fig. 3.).

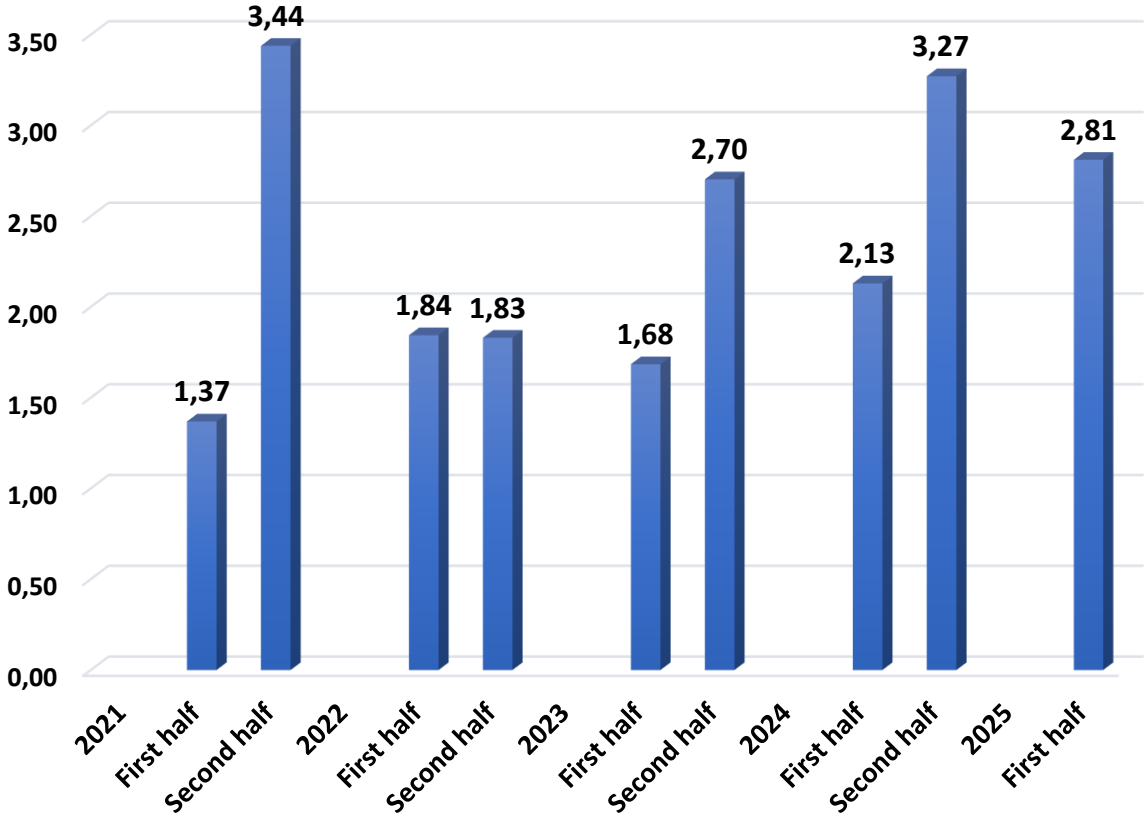


Fig. 3. Tourist Tax by Half-Year Periods in 2021-2025, € million
Source: Dubovyk, T., 2025 with Own analysis.

The leading positions are held by the city of Kyiv and the western Carpathian regions, with the exception of Chernivtsi Oblast. In the capital, business tourism currently dominates due to its role as the country's central hub, whereas the Carpathians have become the primary formative factor of the key recreational and tourism region. Together, in the first half of the year, these areas accounted for two thirds of all state revenues from the tourist tax – € 1.83 million – and in the following quarter for 63.5%, or an additional € 1.08 million.

The outsiders continue to be the frontline regions and their communities, along with those bordering Belarus in the Polissia area. An exception in this regard is Kyiv Oblast, where € 144.8 thousand was collected due to the development of suburban tourism. This represents the fifth-highest figure in Ukraine, alongside Dnipropetrovsk Oblast, which is currently the country's second-largest center of business tourism after the capital. It ranks next in the list with € 133.5 thousand. Odesa Oblast closes the group of regions with significant tourist tax revenues during the war period. Here, only €95.96 thousand was collected, where the substantial historical and cultural potential, along with the recreational opportunities of the sea coast, is largely constrained by security factors during wartime (Table 1).

Table 1

Tourist Tax and Key Factors of Recreational and Tourism Activity in Ukrainian Regions in the First Half of 2025, € thousand

Region / Oblast	Amount (thousand €)	Dominant Tourism and Recreational Factors or Destinations and Analytical Features
Kyiv city	662.86	Absolute leader (business tourism and national center)
West	*1407.69*	*Key recreational and tourism region*
Lviv	524.14	Highest indicator among the regions
Ivano-Frankivsk	435.47	Popularity of ski resorts
Zakarpattia	231.72	Health and balneological tourism
Khmelnytskyi	77.64	Kamianets-Podilskyi and Sataniv Resort
Chernivtsi	41.38	Cultural and educational tourism
Rivne	37.64	Industrial-business and "Instagram" tourism ("Tunnel of Love")
Volyn	35.86	Water-based and cultural-educational tourism with certain seasonality
Ternopil	23.84	Seasonal activity from May to October (Dnister rafting, excursions) and pilgrimage tourism
Centre and East	*527.1*	*Industrial-administrative and agro-industrial centers*
Kyiv	146.40	Development of suburban recreation
Dnipropetrovsk	134.98	Predominantly business tourism
Poltava	67.78	Myrhorod and historical landmarks
Cherkasy	58.92	Uman (Hasidic pilgrimage) and other recreational activities
Vinnytsia	51.43	Medium level of activity
Kharkiv	34.09	Indicator significantly constrained by security factors

Region / Oblast	**Amount (thousand €)**	**Dominant Tourism and Recreational Factors or Destinations and Analytical Features**
Zhytomyr	33.5	Ecological, event-based, and transit tourism
Donetsk	-	-
Luhansk	-	-
North	*41.5*	*"One-day" tourism, moderately reflected in tourist tax revenues*
Sumy	25.8	Ecological, agricultural, and industrial tourism, though the indicator is significantly constrained by security factors
Chernihiv	15.7	Historical-educational and "weekend tourism" for capital residents, though the indicator is significantly constrained by security factors
South	*128.7*	*Maritime tourism and logistics-oriented travel*
Odesa	95.96	Indicator significantly constrained by security factors
Zaporizhzhia	16.75	Indicator significantly constrained by security factors
Mykolaiv	15.96	Indicator significantly constrained by security factors
Kherson	-	-
AR Krym	-	-

Source: Own analysis, 2026

The trends described above share one common feature across all regions studied – from East to West and from North to South. Since 2021, which marked the most favorable conditions for domestic tourism after the COVID-19 crisis, and throughout the three years of full-scale war, the trends in the share of tourism tax revenues have shown directly or inversely proportional correlations – particularly up to 2023. It became a pivotal and defining moment for domestic tourism, after which clear reverse trends emerged, exhibiting a high correlation coefficient of no less than 0.913 for the entire country. The exception is the East, where the situation remains critical and the trend continues to deteriorate.

In contrast, in the northern and southern regions of Ukraine, the situation stabilized in 2023, and positive signs of growth in tourist tax revenues from such activities began to emerge. In the western and central parts of the country, the previously direct proportional relationship has shifted to an inverse one. This pattern is expected to persist until the end of 2026, provided that similar political and economic conditions, as observed in 2024 and the first half of 2025, continue to prevail in the country. At the same time, this relationship may become less pronounced in the central region, which functions as a kind of buffer, absorbing both positive and negative impacts of the war from the East and West (see Table 1). This is clearly evidenced by the moderate correlation in the change of regional shares in Ukraine, which for the central region, from the time of the COVID‑19 pandemic and the onset of the war up to the present, amounts to 0.564 (Fig. 4).

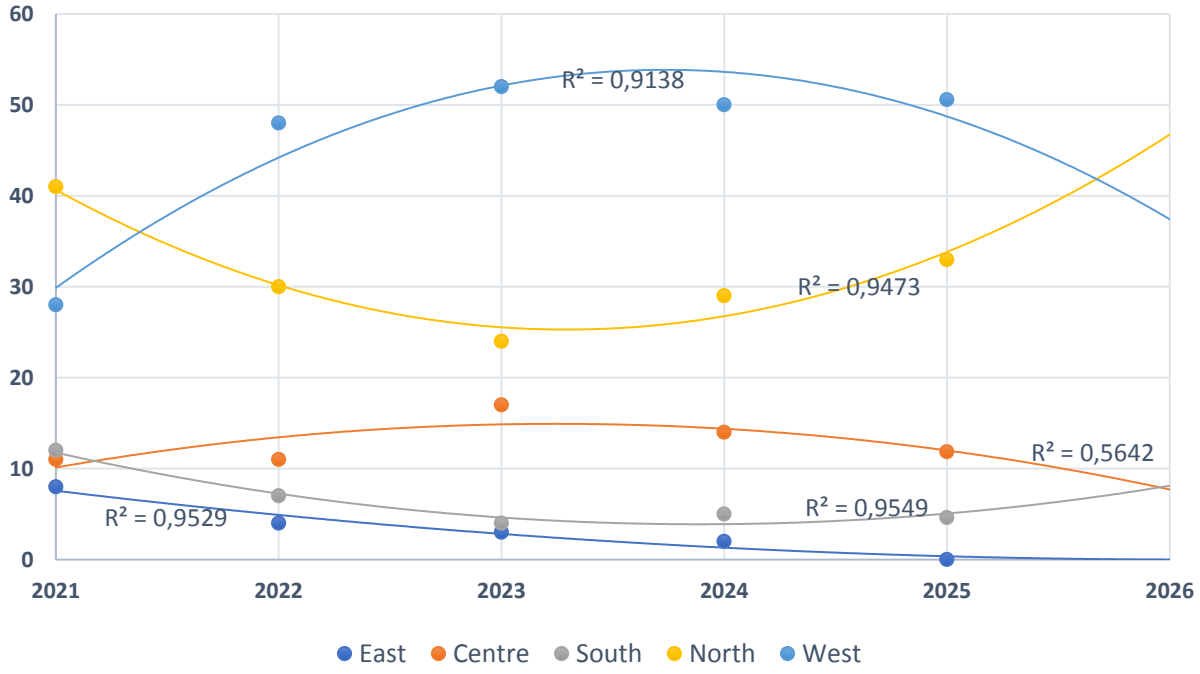


Fig. 4. Dependence of Changes in Tourist Tax Revenue Shares by Region in 2021-2025 and Forecasted for 2026, %

Source: Own analysis, 2026.

The current trend clearly shows that Ukraine's tourism business has shifted its focus as far as possible from the front line. However, recent statistics reveal that by 2024, tourism tax revenues have stabilized – or even increased significantly – in several regions still affected by active hostilities or partial occupation. The best forecasts for 2025 are seen in Donetsk and Sumy regions, which are likely to show moderate but positive growth in tourism revenues. In contrast, declines are expected in other areas, particularly in Kherson and Kharkiv regions – due to, respectively, the loss of coastal areas along the Kakhovka Reservoir and the Black Sea, and ongoing hostilities along the state border.

By contrast, a somewhat different trend, already without access to the sea and the recreationally rich resources of the Sea of Azov, is highly likely for the Zaporizhzhia region. Although a slowdown in the pace of tourism sector development is possible there, it is still expected that the indicators will not fall below the 2023 level. The situation regarding tourism development in the Mykolaiv region, however, remains less clear and more difficult to assess. The situation in Mykolaiv region remains ambiguous, largely due to its limited access to territories such as the Kinburn Spit and an indirect decline in tourism – almost twice compared to 2021. All forecasts demonstrate a high correlation coefficient (1.00) and are described by a third-degree polynomial equation (Fig. 5).

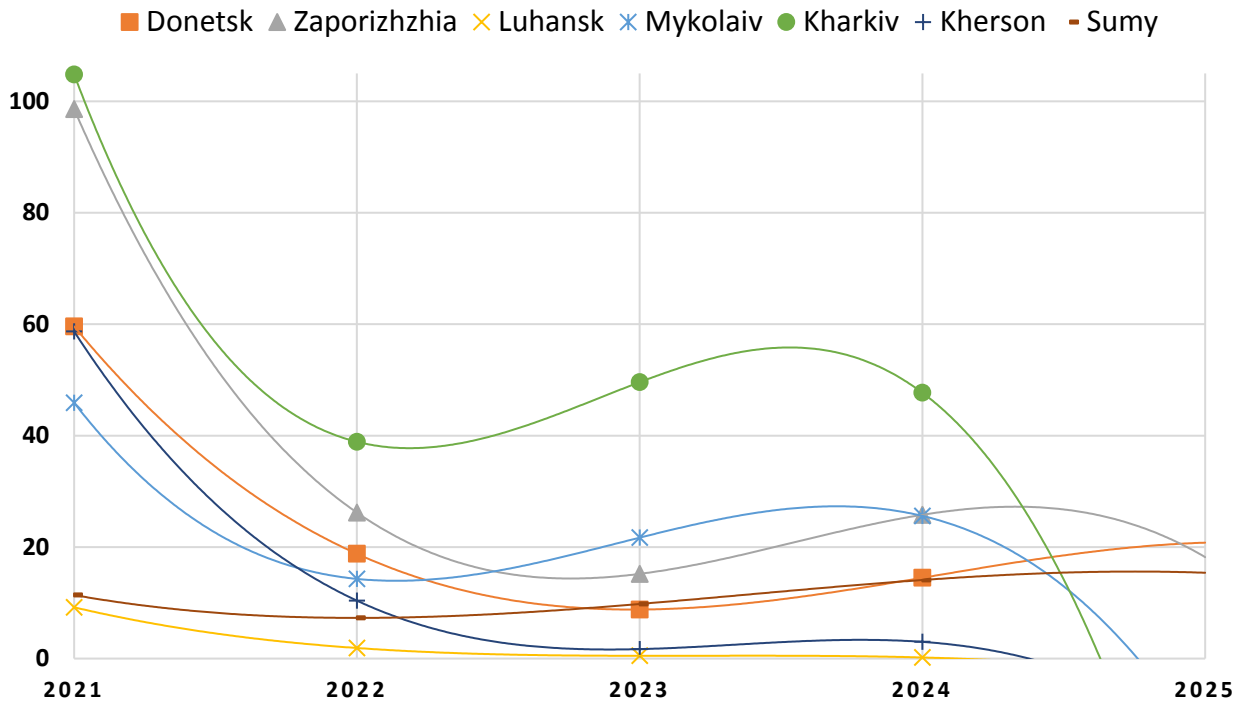


Fig. 5. Dynamics of Tourism Tax Revenues in Regions (Oblast) Affected by Active Hostilities (2021–2025), € million

Source: Own analysis, 2025.

The situation and changes analyzed above were initially caused by wartime destruction: damaged infrastructure, cultural heritage sites, roads, and bridges; decreased purchasing power and inflation; and massive displacement of people, which altered demographic conditions.

The total indirect losses in the fields of culture, religion, tourism, and sports reached €221.9 million, with 40.7% attributed to the tourism sector. During this period:

- Environmental losses are estimated at €41,099 million (including the occupation of 13 national parks, 8 nature reserves, and 2 biosphere reserves), excluding damages from the Kakhovka Dam explosion;
- 1,804 cultural sites were lost;
- 348 religious buildings were damaged;
- 164 tourism facilities were rendered inoperative;
- UNESCO confirmed damage to 274 cultural heritage sites (Fig. 6).



Fig. 6. Total Indirect Losses in Culture, Religion, Tourism, and Sports During the War in Ukraine

Source: Interfax-Ukraina, 2024.

According to a sociological survey of 5.525 respondents aged 14-34+, 54.7% are currently not ready to travel. However, 26% still travel 1-2 times a year, 12% travel 3-5 times, and 7.3% travel more than five times annually.

Attitudes toward travel during wartime are as follows:

- "I avoid traveling due to possible danger" – 20.7%
- "I continue traveling because I consider it a way to support the economy" – 21.1%
- "I find traveling during martial law inappropriate" – 11.7%
- "I cannot travel due to financial hardship" – 23.2%
- "My attitude toward travel has not changed" – 23.4%

The main sources of travel information remain social networks and the Internet (48.9% and 63.3%, respectively). Traditional media and local contacts remain marginal, used by only 5-7% of travelers.

Under wartime conditions, Ukrainians are primarily interested in hiking, cultural tourism, beach recreation, festivals, and gastronomic tourism – the latter accounting for 21.8-28.4% of preferences annually. These data were collected by DART in cooperation with U-Report in 2024 (Fig. 7).

According to the Ministry of Health of Ukraine, as of 2024, 27,544 individuals have been diagnosed with post-traumatic stress disorder (PTSD), with 8,888 new cases officially registered during 2024 alone (Ministry of Health of Ukraine, 2024). These data represent only officially recorded cases and do not reflect the actual prevalence of PTSD in the population affected by the full-scale war. At the same

time, national statistics do not disclose the number of diagnosed cases among active or former military personnel, whose exposure to traumatic stress is significantly higher. Under current wartime and postwar modernization conditions, Ukraine has accumulated initial experience in recreational and psychological rehabilitation and PTSD treatment through the use of the Carpathian region's recreational infrastructure. Numerous forms, instruments, and methods of rehabilitation for individuals with PTSD have already been developed (Hyshchuk, 2024). The United States, which has gained substantial experience in this field, distinguishes seven groups of recreational therapies (Erickson, 2011), which in the present study are aligned with the classification of recreational and tourism resources. The primary objective of recreational therapy is the resocialization of individuals with impaired social functioning through therapeutic and recreational-tourism activities (Hyshchuk, 2024) and the development of hospitality infrastructure, including hotels, resort facilities, tourist infrastructure along transport corridors, and other establishments intended to provide accommodation services.



Fig. 7. Attitudes Toward Traveling in Ukraine During Wartime
Source: State Agency for Tourism Development of Ukraine, 2024.

Thus, in the context of wartime, a considerable number of issues have accumulated in the hospitality sector, becoming extremely relevant for its users. The State Agency for Tourism Development of Ukraine (SATD), in cooperation with regional military administrations, conducted the annual survey on the state of physical accessibility of accommodation facilities across the regions of Ukraine twice. Each survey involved more than 6,000 tourism entities, including over 3,600 hotels, 244 resort establishments, and nearly 2,000 other types of temporary accommodation facilities such as hostels, campsites, recreation centers, and similar establishments.

The assessment of inclusivity within the national hospitality sector was carried out on the basis of a verified checklist comprising 17 criteria, developed in accordance with the methodological recommendations of the relevant Ministry and the SATD. The monitoring results demonstrate a positive dynamic in the architectural accessibility of entrance areas (ramps – 35.2%, contrast marking – 45.4%); however, they also indicate stagnation in the development of specialized room stock (only 20%). A critical aspect remains the human factor: the level of staff preparedness to work with persons with reduced mobility decreased to 52%, which is caused by high staff turnover in the industry and the overall need for more comprehensive professional training in this field (State Agency for Tourism Development of Ukraine, 2024d).

Overall, considering the positive dynamics of the tourist tax throughout all years associated with martial law, as well as its strongest linkage to the hospitality and hotel sector (the so-called "hotel tax") related to the accommodation of tourists and recreationists, we analyzed seven leading regions according to this indicator in terms of their readiness to meet the inclusive demands of society. In this context, the best-performing criteria out of the total seventeen were taken into account for each region individually and compared with Chernivtsi region as a benchmark of cross-border cooperation in this field.

The statistical data provided by the SATD survey, conducted jointly with regional military administrations, on the inclusivity of tourism facilities in eight regions of Ukraine for 2024-2025 – namely the city of Kyiv, Kyiv, Dnipropetrovsk, Odesa, Lviv, Ivano-Frankivsk, Zakarpattia, and Chernivtsi regions (the latter used for comparison) – demonstrate a significant unevenness in the development of a barrier-free environment.

Systemic problems are associated with the documentary certification (DBN/ISO) of accommodation facilities and with the dynamics of so-called "negative adaptation". In the first case, in most regions (Dnipropetrovsk, Zakarpattia, Kyiv, Chernivtsi, and Ivano-Frankivsk), the indicator reflecting the availability of documents confirming compliance with inclusivity standards is critically low and often worsens in 2025 (reaching 80-95% absence). The second criterion revealed, in many regions, a "drop-out" of the share of "partially" responses in 2025, as they shifted into the "no" category, which may indicate either stricter self-assessment or an actual deterioration of infrastructure conditions (State Agency for Tourism Development of Ukraine, 2025).

By contrast, in terms of informational accessibility, the city of Kyiv and Kyiv region demonstrate high levels of website and safety system adaptation (90-100%), while in other regions this aspect is largely neglected. Physical accessibility in relation to lifts and ramps in the city of Kyiv reached a 100% rate of functioning lifts in 2025, whereas in Chernivtsi region this indicator sharply declined from 80% to 3.9%.

Based on the seventeen best-performing criteria of the verified checklist and their analysis*, three main clusters* can be identified according to the level of readiness

to receive persons from groups with reduced mobility (PRM) (Table 2). The analysis of data for 2024-2025 revealed an interesting pattern: the presence of an elevator does not necessarily guarantee a high level of service. Kyiv demonstrates a strong alignment of the specified factors within a systemic approach. In 2025, the indicator of elevator availability reached 100%, while staff awareness consistently exceeded 52%. In this case, technical infrastructure development keeps pace with staff training.

Table 2

Main clusters according to the level of readiness to accommodate persons with reduced mobility (PRM)

Cluster	Characteristics	Regions (Oblast)
Cluster I «Locomotives»	High level of service, adapted lifts and toilets, and trained staff. «Yes» indicators > 50%.	City of Kyiv, partially Kyiv region
Cluster II «Transitional»	Notable successes in certain areas (parking, entrances), but gaps remain in documentation and evacuation systems.	Lviv, Ivano-Frankivsk, Odesa
Cluster III «Marginal»	High percentage of missing basic elements (up to 80-90% “no”). Critical state of inclusivity.	Chernivtsi, Zakarpattia, Dnipropetrovsk

Source: Own analysis, 2026

By contrast, the 2025 paradox observed in Chernivtsi Oblast resulted in a sharp decline in both the availability of accessible elevators and the level of staff awareness. In 2024, both indicators exceeded 80%, however, in 2025 they dropped to only 3.9% and 18.4%, respectively. This may indicate equipment failure, a lack of maintenance services, a shift toward more stringent data collection methodologies, or high staff turnover within the sector. The indicator of full staff awareness regarding communication etiquette with persons with reduced mobility (PRM) decreased from a perfect score (100%) in 2024 to 18.4% in 2025. At the same time, 78.1% of staff are now assessed as “partially aware,” suggesting a dilution of training standards. The availability of properly equipped ramps with handrails declined from 32% to a critical 3.1%. Barrier-free access to the premises also deteriorated, with affirmative responses decreasing from 34% to 29.8%, while negative responses increased to 70.2%. This points to a systemic problem of physical accessibility to ramps and barrier-free entrances.

Lviv Oblast is characterized by a moderate correlation between indicators. With a stable level of elevator availability (approximately 59%), staff awareness increased from 73% in 2024 to 80.9% in 2025.

In terms of similarities and differences in hospitality infrastructure, Kyiv and Lviv Oblast hold the strongest positions as communities demonstrating progressive development in meeting inclusion needs. Kyiv places emphasis on technological solutions (elevators, safety systems – 90.5%), whereas Lviv Oblast prioritizes service quality and etiquette (80.9%). A transformational cluster is formed by Kyiv, Odesa, and Ivano-Frankivsk regions, where the focus is on informational accessibility. The critical group includes Dnipropetrovsk, Zakarpattia, and Chernivtsi Oblasts. These

regions are characterized by a predominance of negative responses ("no") in 2025 across most parameters (ranging from 70% to 97%), with key challenges related to physical barriers (e.g., elevator availability of only 6.4% in Zakarpattia Oblast) and the absence of ramps and handrails (50% of respondents answered "no" in Dnipropetrovsk Oblast) (Table 3).

Table 3

Groups of regions according to similarities and differences in inclusivity factors

Clusters	Location	Similar factors	Distinguishing factors
Cluster I. "Progressive Development Area"	Kyiv (City), Lviv Oblast	A high level of inclusivity in entrance areas and parking facilities	Kyiv is distinguished by its technological advancement (elevators and safety systems—90.5%), whereas Lviv Oblast is characterized by service quality and etiquette (80.9%).
Cluster II. "Transformation-Oriented"	Kyiv, Odesa, and Ivano-Frankivsk Oblasts	Emphasis on informational accessibility (adapted websites in Kyiv Oblast, 100%)	Odesa Oblast demonstrates a sharp increase in the availability of documentation (from 8.6% to 52.7%), while in Ivano-Frankivsk Oblast this indicator remains at 5%.
Cluster III. "Critical Condition"	Dnipropetrovsk, Zakarpattia and Chernivtsi Oblasts	Predominance of negative responses ("no") across most parameters in 2025 (ranging from 70% to 97%)	In Zakarpattia Oblast, physical barriers constitute the primary challenge (elevator availability—6.4%), whereas in Dnipropetrovsk Oblast the absence of ramps and handrails is a critical issue (50% "no" responses).

Source: Own analysis, 2026.

Thus, at present, the leading regions of Ukraine in terms of tourism tax revenues demonstrate diametrically opposite vectors of development in barrier-free and inclusive infrastructure. Significant progress in these areas is observed in the city of Kyiv, where full digitalization and 100% elevator accessibility have been achieved. A strong focus on informational accessibility is also evident in Kyiv Oblast, where websites are fully adapted (100%). Stability characterizes Lviv Oblast, where staff training has been gradually improving, reaching 80.9%.

Unfortunately, despite substantial "hotel" tax revenues collected from tourists across all regions of Ukraine, there remain communities where a clear formalistic approach to inclusivity in hospitality persists. In particular, a rapid increase in documented compliance with DBN V.2.2-40:2018 "Inclusivity of Buildings and Structures" and/or ISO Standard 21902 was recorded in Odesa Oblast, rising from 8.6% to 52.7% over a two-year period. By contrast, compliance levels in

Dnipropetrovsk Oblast remain critically low: 83.3% of hotels, resort facilities, and other accommodation establishments do not meet these standards. The loss of oversight regarding the installation and maintenance of elevators and ramps as technical accessibility measures has resulted in complete regression in Chernivtsi Oblast (Table 4).

Table 4

Vectors of Inclusivity and Accessibility Development in Accommodation Facilities in 2024-2025

Administrative-territorial unit	Development characteristics	Main influencing factor
Kyiv (city)	Progress	Full digitalization and 100% elevator accessibility
Kyiv Oblast	Specialization	Focus on informational accessibility
Lviv Oblast	Stability	Gradual improvement of staff training
Odesa Oblast	Formalization	Rapid increase in documented compliance with DBN V.2.2-40:2018 “Inclusivity of Buildings and Structures” and/or ISO Standard 21902
Chernivtsi Oblast	Regression	Loss of control over technical accessibility measures (elevators, ramps)
Dnipropetrovsk	Stagnation	Critically low compliance with DBN V.2.2-40:2018 “Inclusivity of Buildings and Structures” and/or ISO Standard 21902

Source: Own analysis, 2026.

Overall, the current specialized demands of Ukrainian society during martial law, of which 86.4% are interested in walking tours and the exploration of cultural environments, particularly in urban settings, align harmoniously with the first, second, third, and fifth groups of recreational and tourism resources. This alignment underscores the efficiency of recreational therapy in the rehabilitation and treatment of PTSD. Practical implementation is feasible both within the Ukrainian Carpathians and in the Carpathian regions of EU member states, facilitated by cross-border cooperation. This process is supported by favorable socio-economic dynamics and the growing tourism sector in the western border regions of Ukraine, combined with their significant tangible and intangible ethnocultural heritage (first and second therapy groups), natural and landscape resources (second, third, and fifth groups), and infrastructure (fourth, sixth, and seventh groups) (Hyshchuk, 2024), which are interconnected through developed tourist routes.

In Chernivtsi Oblast and the city of Chernivtsi, the cultural and historical landscape, corresponding to the first and second groups of PTSD recreational therapy, can be utilized through excursion routes of varying lengths. Short-distance

routes (4-9 km) encompass both sacred monuments – such as St. Nicholas Wooden Church (1607), the Roman Catholic Church of the Exaltation of the Holy Cross (1774), the Armenian Church and Organ Hall (1875), and the Holy Spirit Cathedral (1844) – and other cultural-historical landmarks, including the UNESCO World Heritage Site: Residence of the Bukovynian and Dalmatian Metropolitans (1864-1882), the Olha Kobylianska Drama Theatre (1905) (architecturally identical to the theatre in Fürth, Germany), and the Museum of Folk Architecture and Life.

Longer regional routes (exceeding 40 km) are recommended to include the Old Believers' Assumption Cathedral in Bila Krynytsia (1908), the Maxymilian Hachman Museum of Archaeology and Ethnography in Oprysheny, the Ivan Topal Folk Museum in Staryi Vovchynets (established in 1957), and the Museum of Vyzhnytsia College of Arts and Design named after Vasyl Shkribliak, housing over 23,000 exhibits of woodcarving, jewelry, metalwork, weaving, embroidery, and Hutsul traditional costume design (Table 5, Fig. 8).

Table 5

Cultural Heritage Sites in One- and Three-Day Tourism Routes of the Chernivtsi Region

Tour route name	Day	Tourist destinations	Total length of the route, km
One-Day Routes			
Imperial Splendor: A Journey Through Bukovynian Architecture & Life	1	Olha Kobylianska Music and Drama Theatre – Olha Kobylianska pedestrian street – Armenian Church with Organ Hall – The Residence of Bukovynian and Dalmation Metropolitans (UNESCO Heritage Site) – Regional Museum of Folk Architecture and Life (all Sites in Chernivtsi city)	8.8
Spires of Faith: The Sacred Mosaic of Chernivtsi	1	Bassilica of the Exaltation of the Holly Cross (Roman and Catholic Church – Cathedral of the Assumption of the Blessed Virgin of the Ukrainian Orthodox Church – St. Nicholas Church – Armenian Church with Organ Hall – The Holly Spirit Orthodox Cathedral – Church of the Sacred Heart of Jesus – Church of the Three Saints of Yurii Fedkovych Chernivtsi National University (all Sites in Chernivtsi city)	3.9
Bukovynian Roots: From Ancient Artifacts to Artisan Flavors	1	Maximilian Hackman Museum of Archeology and Ethnography (Oprysheny village) – Ivan Topalo Local Lore Museum Complex (Staryy Vovchynets village) – Kozmodemyanivska Church of the XVIII century and the Assumption Cathedral of the XIX century – World Class Shine in Bila Krynytsa village – Apitherapy and Craft Cheeses (Mykhailivka village)	44.2

Tour route name	**Day**	**Tourist destinations**	**Total length of the route, km**
Three-Day Routes			
Echoes of Bukovyna: From Imperial Chernivtsi to Hutsul Highlands	1	Phiharmonic Square – Olha Kobylianska Music and Drama Theatre – Central Square – Chernivtsi Regional Local Museum – The Residence of Bukovynian and Dalmation Metropolitans (UNESCO Heritage Site) (all Sites in Chernivtsi city) – Mihove Ski Tourist Complex (Mihove village)	210
	2	Vasyl Shkribliak Museum of the College of Applied Arts (Vyzhnytsia city) – Ioan Suchevskiy Church and the Bell Tower – a Monument of National Importance (Vyzhenka village) – Pidzaharychi Museum of Ethnography and Local Lore of the Hutsul Region (Hutsulshchyna) (Pidzaharychi village) – group of Bukovynian (Smuharski) Waterfalls (Roztoky village) – Vyzhnytsia city	
	3	Malanka-Perebyriia Museum (Vashkivtsi city) – The Swan Lake – Chortoryiskyi ornithological reserve of local importance – Ivan Mykolaychuk Art Memorial Estate (all Sites Chortoryia village) – Church of the Exaltation of Cross of the XVI century (Luzhany urban-type settlement) – Sadhora Synagogue (Chernivtsi city)	
From Canyons to Castles	1	Olha Kobylianska Music and Drama Theatre – Chernivtsi Regional Local Museum – The Residence of Bukovynian and Dalmation Metropolitans (UNESCO Heritage Site) – Regional Museum of Folk Architecture and Life (all Sites in Chernivtsi city) – Convent of the Boyany Icon of the Mother of God (Boyany village) – Ancient Wooden Mill (Dynivtsi village) – Khotyn city	333.5
	2	Khotyn Fortress – a State Historical and Architectural Reserve (Khotyn city) – Carpet Weaving Museum is a private museum of handywoman Victoria Kitayhorodska (Nahoriany village) – The Shyshkovi Horby geological nature monument (“Cone Hills”) – Uslad Tourist complex (Lomachyntsi village)	
	3	Galician St. Nicholas Cave Monastery of the Ukrainian Orthodox Church (Galician small village) – Municipal institution “Museum of pottery of Kobolchyn village” (Kobolchyn village) – Dnister Pumped Storage Hydroelectric Plant (Novodnistrovsk city) – production of natural juices (craft products) (Nedoboivtsi village)	

Source: Carpathia UNESCO, 2022 with Own analysis, 2026.

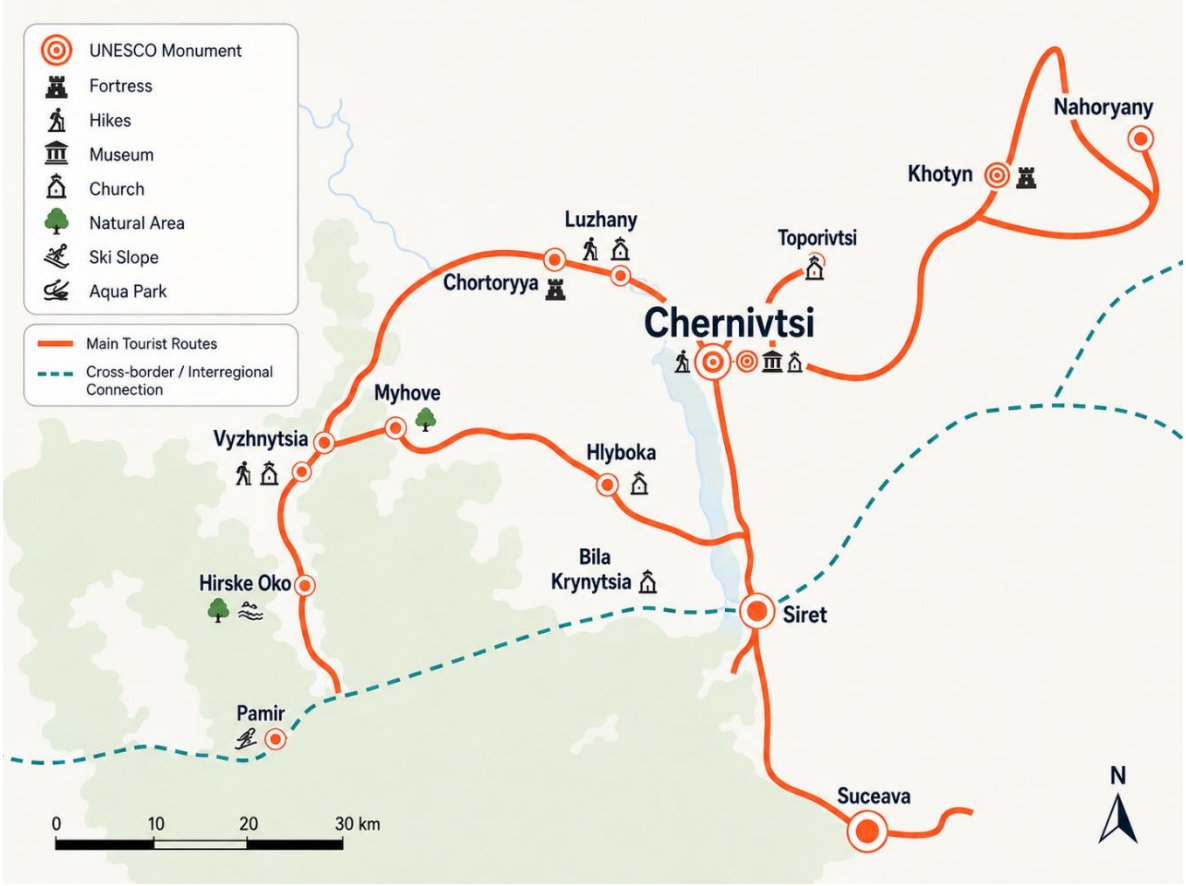


Fig. 8. Cross-Border Cultural and Educational Tourism Destinations and Routes in Chernivtsi Oblast, Ukraine

Source: Carpathia UNESCO. Green Carpathia, 2022.

As part of applied implementation, a quest-excursion project "Secrets of Austrian Chernivtsi: The Key to the Old City" was developed and tested in cooperation with the Regional Tourism Organization "Hospitable Bukovyna" and Youth, Health Sports and Tourist Extreme Center "Sadnysta", which actively engage in volunteer initiatives and research on veterans' rehabilitation needs. The quest includes the most popular cultural and historical sites featured on social media platforms (Facebook, Instagram, TikTok) – notably Central, Soborna, and Teatralna Squares, the Bukovynian Walk of Fame, and monuments to prominent regional figures – alongside a structured scenario with team assignments and methodological materials.

Depending on participants' age, composition, and origin (local or visiting), organizers are advised to provide city maps with approximate object localization, similar to sports orienteering. However, to preserve intrigue, the map markers should be shifted by 50-100 meters, and the order of visiting should not be pre-announced; the total number of locations should exceed the actual number by 25-30%. The pilot event covered 7.5 km in linear distance, and empirical testing indicated that the optimal number of checkpoints ranges between 8 and 10, with a total duration of 2.5 to 4 hours.

Given the geographical proximity, shared historical development, and ethnocultural diversity of the broader Bukovyna region, it is recommended to expand the Ukrainian recreational therapy program through cross-border integration with Suceava County (Southern Bukovyna, Romania). A three-day tourist itinerary could allocate two days for cultural-historical excursions within Chernivtsi Oblast (urban or mountain areas of Vyzhnytsia District), with the third day including three UNESCO World Heritage Sites adorned with frescoes – the Monastery of St. John the New in Suceava, the Monastery of the Exaltation of the Holy Cross (1487) in Pătrăuți, and the Painted Church-Monastery (1502) in Solca – as well as the Throne Fortress (1390) and the Bucovina Village Museum in Suceava (Table 6, Figure 9).

Among natural tourism resources of the third and fifth landscape therapy groups, which emphasize human-animal and nature interaction, the following sites are recommended: the Zubrovytsia Zoological Reserve in Banyliv Pidhirnyi, the Chortoryia Ornithological Reserve ("Swan Lake"), and the Hydrological Nature Monument "Mountain Eye Lake" in Chernivtsi Oblast. In Romania, these groups are complemented by Natura 2000 protected areas, including the Pătrăuți Forest (home to six faunal species across three habitat types) and Rogojești Lake near Siret, which supports 22 bird species under the EU Directive 2009/147/EC of the European Parliament and the Council (30 November 2009).

Table 6

Cultural Heritage Sites in Three-Day Cross-Border Tourism Routes

Tour route name	Day	Tourist destinations	Total length of the route, km
Bukovyna Unveiled: The Cross-Border Cultural Trail	1	Zubrovytsia Nature Reserve (Banyliv Pidhirnyi village) – Vasyl Shkribliak Museum of the College of Applied Arts (Vyzhnytsia city) – St. Dmytro Church of the XIX century – Villa Paraiso Karpaty (Putyla urban-type settlement)	341.6
	2	Yurii Fedkovych Literary Memorial Estate (Putyla urban-type settlement) – Church of the St Paraskeva and the Bell Tower of the XIX century (Ust-Putyla village) – The Swan Lake – Chortoryiskyi ornithological reserve of local importance – Ivan Mykolaychuk Art Memorial Estate (all Sites Chortoryia village) - The Residence of Bukovynian and Dalmation Metropolitans (UNESCO Heritage Site) (Chernivtsi city)	
	3	The Church of the Raising of the Holy Cross (UNESCO Heritage Site) (Petrivtsi area – location the Siret-Suceava highway) – St John the New Monastery in Sucheava (UNESCO Heritage Site)– Fortress of Sucheava – Bukovyna Village Museum (all Sites in Sucheava county)	

Source: Source: Carpathia UNESCO, 2022 with Own analysis, 2026.



Fig. 9. Cross-Border Cultural and Educational Tourism Destinations and Routes in Suceava County, Romania

Source: Carpathia UNESCO. Green Carpathia, 2022.

Results and discussions. Today, considering the above-analyzed trends in changes to tax revenues from tourism activities and their regional shares between 2021 and 2025 (see Figures 3-4), with 2023 marking a pivotal turning point, it is reasonable to anticipate corresponding proportional shifts in the attitudes of domestic tourists toward travel within Ukraine during wartime in subsequent surveys. These changes are likely to affect

responses related to travel avoidance due to perceived risks and the perceived appropriateness of traveling under martial law.

As the active phase of the war has become prolonged, people have, regrettably, adapted to living under constant threats and learned to better ensure their own safety in such circumstances. However, this form of adaptation entails significant psychological and emotional strain, which can and should be mitigated through recreational and tourism activities. At the same time, an increase in respondents citing financial hardship as a reason for limited travel is also expected, given the prolonged effects of the war on household incomes.

Despite the war-induced crisis, the Ukrainian tourism industry already demonstrates resilience and potential for recovery. The key task for the state, business sector, and civil society is to capitalize on this opportunity to create a safe, accessible, and diversified tourism product, based on restored infrastructure, innovative approaches, and international support. The tourism sector in Ukraine has the potential to become a symbol of resilience, openness, and progress-oriented recovery.

Tax revenues from the tourism sector in the leading regions during the active phase of the war varied between 2021 and 2025 in Lviv, Kyiv, Ivano-Frankivsk Oblasts, and the city of Kyiv. In the capital, they were the highest, even during the deepest economic depression. In 2021, prior to the full-scale Russian invasion, the distribution of revenues across each region, except the eastern regions, was relatively even. Over three years of military actions, all tourism business activity shifted westward, away from the frontline, where the dynamics of tourism tax revenues doubled.

The year 2023 proved pivotal and decisive for domestic tourism, after which reverse trends became clearly observable, with a high correlation coefficient (no less than 0.91 for all regions of Ukraine). The exceptions are the eastern regions, where the situation remains critical, and the central region, which functions as a buffer, absorbing both positive and negative influences of the war from the east and west (0.564). Among the oblasts currently affected by active combat, and parts of whose territories remain occupied, Sumy and Donetsk Oblasts show the most favorable and stable forecasts. The tourism situation remains uncertain in Mykolaiv Oblast, while in Zaporizhzhia Oblast it is not expected to be worse than in 2023.

At present, the attitude of domestic tourists toward traveling in Ukraine during the war is expected to improve. This pertains to reasons for avoiding travel due to potential danger and the feasibility of traveling under martial law. However, it should also be anticipated that the number of potential tourists may decline due to the deterioration of their financial situation caused by the prolonged war.

The hospitality sector has accumulated numerous challenges during the war, which urgently require responses and proposed solutions today. A large-scale survey assessing the inclusivity of over 6,000 accommodation facilities, conducted by the State Agency for Tourism Development (DART) in collaboration with the Ukrainian Regional State Administrations (RSAs) using 17 verified criteria, revealed positive progress in the installation of ramps and signage. However, stagnation was observed in the creation of specialized rooms, with only 20% compliance. The main challenge remains the human

factor: staff preparedness for working with persons with reduced mobility (PRM) has declined due to high staff turnover.

Among regions with the highest tourism revenues during the war, inclusivity issues in accommodation facilities remain particularly problematic. Based on an analysis of sector indicators, it is recommended to focus efforts on state support for the legalization and implementation of mandatory educational standards. A system of government subsidies should be introduced for technical inspections of buildings by certified experts, as compliance with DBN building regulations is currently critically low. In addition, mandatory training in etiquette for interacting with PRM should be required for obtaining a tourism license, which will help address the low staff awareness, reaching up to 81% in certain regions.

Simultaneously, a "quick wins" strategy should be implemented through digital transformation and the unification of physical barriers. For regions with high tourism potential, such as Zakarpattia and Bukovina, priority should be given to adapting websites for visually impaired users, a measure that requires minimal capital investment. At accommodation facilities, the mandatory use of high-contrast signage and Braille as default standards should be introduced, as these low-cost measures significantly enhance the inclusivity of the facility.

The next step should be the implementation of technical and digital solutions. Drawing on the successful cases of Kyiv Oblast, Ivano-Frankivsk, and Odesa Oblasts, full adaptation of web resources should be prioritized to ensure informational accessibility. Regarding physical spaces, particularly in Dnipropetrovsk Oblast, the emphasis should be placed on "smart adaptation": installing lifting mechanisms in areas where it is technically impossible to construct standard ramps. This approach will allow for rapid improvement of accessibility in facilities, 83% of which currently do not meet modern standards.

Simultaneously, the number of newly identified individuals suffering from PTSD continues to grow and is expected to rise further. Addressing this issue urgently requires the implementation of recreational therapy, which integrates tourism resources and cultural landscapes. Such an approach can be effectively realized through the intensive use of cultural-historical, natural, and infrastructural tourism sites, especially those located away from over-urbanized areas, which may also be leveraged for alternative or complementary inclusion in joint cross-border investment projects with EU countries.

Conclusion. The action plan for the implementation of state policy in the tourism sector should focus on the development and promotion of the national tourism product. Future systemic transformations are expected to include: the Law of Ukraine "On Tourism", the creation of a Unified Tourism Register, resort sector reform, favorable conditions for foreign investors, a new system of categorization, comprehensive statistical and data frameworks, the development of new tourism products, and post-war marketing strategies.

Promising directions for the formation of Ukraine's tourism product include:

- Memory routes and heritage trails;

- Rehabilitation programs for veterans and military personnel;
- Tourism clusters that enhance regional cooperation;
- Barrier-free hospitality initiatives under the slogan "Tourism for All";
- Gastronomic programs and walking routes enriched with cultural content, such as quest-excursions;
- Sustainable tourism development programs that emphasize ecological and cultural balance.

However, to effectively communicate and implement these systemic initiatives and tourism products, a strong promotional strategy is required. Key areas of such promotion could include:

- The national campaign "Travel Ukraine" (Mandruy Ukrainoyu);
- Recreation under martial law programs;
- Loyalty initiatives for military personnel;
- International promotion campaigns, such as "Ukraine is Here";
- Historical and cultural tourism promotion at both national and international levels.

High-quality inclusive infrastructure in accommodation facilities should also be considered in this context. In several regions, it is urgently necessary to restore real inclusivity through technical repairs of critical infrastructure (elevators and ramps) and comprehensive staff retraining, rather than relying on formalistic training programs. Simultaneously, we propose implementing an "infrastructure minimum" – quick and low-cost measures, such as high-contrast signage and widening entryways (gates), to immediately improve accessibility in regions with critically low inclusivity indicators.

In this context, the primary target markets for Ukraine's tourism sector should remain the bordering EU countries – Romania, Hungary, Slovakia, and Poland—along with Moldova, as well as long-distance strategic markets including the United States, Canada, the United Kingdom, Germany, Italy, France, South Korea, China, Japan, India, the United Arab Emirates, Saudi Arabia, and Qatar. These countries represent both high potential for inbound tourism and key partners for investment, reconstruction cooperation, and international image-building of Ukraine as a resilient and modern European destination.

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