



The role and place of professional etiquette and communication in the formation of corporate culture in tourism enterprises

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Abstract. In the modern tourism market, corporate culture, etiquette and communication are playing an increasingly important role in ensuring businesses remain competitive and in enhancing the customer experience. The purpose of this article was to determine the role and significance of professional etiquette and communication in the formation of corporate culture in tourism enterprises and to quantitatively assess their influence on competitiveness. The methodological basis of the study was formed by a systemic approach using methods of analysis, synthesis, comparison, generalisation, structural-functional analysis, economic-statistical methods and correlation-logical modelling. The empirical basis included data from two representative enterprises of the Ukrainian tourism market – Join UP! and Reikartz Hotel Group – for 2022-2025. The results demonstrated a steady improvement in behavioural and communication indicators in both enterprises. In particular, customer ratings increased by 12.8% for Join UP! and by 9.8% for Reikartz Hotel Group, while the share of positive reviews increased from 64% to 80%, accompanied by a reduction in negative feedback from 18% to 9%. Financial results varied: Reikartz Hotel Group increased its revenue from UAH 11.5 million to UAH 17.2 million and demonstrated a strong positive correlation between behavioural and financial indicators ($r = 0.95$), confirming the commercial value of etiquette and service. Join UP! increased its revenue to over UAH 11.6 billion, but had weaker financial stability and a moderate inverse correlation between indicators ($r = -0.62$) due to war risks, debt and an unstable environment. It was proved that professional etiquette ensures the standardisation of employee behaviour and service consistency, whereas communication functions as a mechanism for implementing these standards in customer interaction. The practical value of the study lies in the possibility of applying the obtained results to improve corporate culture management systems, strengthen customer loyalty and enhance the competitiveness of tourism enterprises

Keywords: service quality; enterprise competitiveness; customer loyalty; organisational behaviour; economic performance; reputation management

INTRODUCTION

The contemporary development of tourism enterprises takes place under conditions of increasing competition, the globalisation of service markets and growing consumer demands regarding service quality. In Ukraine, despite wartime challenges, the tourism and hospitality

sector has demonstrated gradual adaptation and recovery. According to the State Agency for Tourism Development of Ukraine (2025), in 2024 the tourism sector generated budget revenues of almost UAH 3 billion, while in the first quarter of 2025 tourism-related tax payments

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reached UAH 799 million, exceeding the pre-war level of 2021 by 27%. At the same time, the number of taxpayers operating in the tourism sector increased to 20,759 entities in 2025, indicating the resilience and entrepreneurial activity of the market. The hotel segment has also demonstrated positive dynamics. According to market analytics, in 2025 the average room rate in Ukraine increased by 13.5%, reaching UAH 3,198, while winter-season occupancy rose by 7% compared with the previous year. Domestic tourism remains the principal driver of demand, particularly in the western regions of Ukraine, including Lviv, Ivano-Frankivsk and Zakarpattia regions (State Agency for Tourism Development of Ukraine, 2025). Under such circumstances, tourism enterprises are required to compete not only through price and product differentiation, but also through service standards, customer trust and organisational reputation (Yukhnovska, 2025). In this context, corporate culture acquires the status of a strategic intangible resource that determines organisational performance, behavioural norms and long-term competitiveness. For tourism enterprises, the importance of corporate culture is particularly high because service production and consumption often occur simultaneously, while customer impressions depend directly on employee behaviour and communication quality. Therefore, professional etiquette and communication become important managerial instruments that shape customer experience, strengthen customer loyalty and influence market positioning. Their effective integration into corporate culture is increasingly viewed as a prerequisite for sustainable enterprise development.

Academic interest in the relationship between corporate culture and organisational performance has intensified in recent years. M. Dawson *et al.* (2023), analysed hospitality enterprises, demonstrate that a positive organisational culture contributes to higher employee job satisfaction, stronger motivation and improved work performance. Similarly, O.M. Karatepe *et al.* (2020) conclude that supportive working conditions and internal organisational climate positively influence employee engagement and behavioural outcomes in hotel enterprises. A significant strand of research focuses on communication as a determinant of service quality and customer interaction. D. Buhalis & Y. Sinarta (2019) state that communication processes are central to the co-creation of tourism experiences, especially in digital environments, where prompt responses and customer engagement shape consumer decisions. According to J. Lamri & T. Lubart (2023), communication competence is among the most important soft skills in modern service industries because it improves adaptability, cooperation and customer orientation.

Another important research direction concerns ethical standards and behavioural regulation in tourism organisations. E. Shchepanskyi & N. Lалуieva (2023) noted that professional etiquette contributes to service consistency, customer trust and the formation of a positive organisational image. O. Romanukha & V. Zinchenko (2021) also emphasised that behavioural and communicative

competencies are key determinants of employee effectiveness in hospitality enterprises. Ukrainian scholars actively investigate the role of corporate culture in enterprise development. T. Kaplina *et al.* (2022) conclude that corporate culture supports the formation of new strategic models in hospitality enterprises and improves managerial adaptability. O. Varaksina & V. Shulha (2023) identify corporate culture as an important factor of enterprise competitiveness and internal organisational stability. In addition, A.H. Blahopoluchna *et al.* (2022) underline the importance of professional communication culture for service quality and customer satisfaction. Despite the considerable body of academic research, the integrated role of professional etiquette and communication as interconnected components of corporate culture in tourism enterprises remains insufficiently explored. Most existing studies analyse these factors separately, whereas their combined influence on competitiveness and economic performance requires further empirical substantiation.

The purpose of this article was to determine the role and significance of professional etiquette and communication in the formation of corporate culture in tourism enterprises and to quantitatively assess their influence on competitiveness. To achieve this purpose, the following research objectives were formulated: (1) to generalise theoretical approaches to the role of professional etiquette and communication in the corporate culture of tourism enterprises; (2) to develop a methodological approach for assessing behavioural and economic competitiveness indicators; (3) to determine, on the basis of comparative case analysis, the relationship between communication quality, professional etiquette and enterprise competitiveness. The scientific novelty of the study lies in the integrated approach to analysing professional etiquette and communication as interconnected components of corporate culture, as well as in the development of a methodological framework based on comparative case analysis, integrated indices and correlation-logical assessment of tourism enterprise competitiveness.

LITERATURE REVIEW

Corporate culture is widely recognised in contemporary academic discourse as an important intangible resource that determines the effectiveness, adaptability and long-term competitiveness of tourism enterprises. Most scholars define corporate culture as a system of shared values, norms and behavioural patterns that shape the internal organisational environment and influence employee performance, service quality and managerial effectiveness (Kaplina *et al.*, 2022; Varaksina & Shulha, 2023). In service-oriented sectors such as tourism and hospitality, corporate culture acquires particular significance because it is directly manifested through employee interaction with customers. International studies primarily emphasise the functional role of corporate culture as a determinant of organisational performance. M. Dawson *et al.* (2023) demonstrate its significant impact on employee job satisfaction and productivity, while

O.M. Karatepe *et al.* (2020) highlighted the relationship between organisational conditions and employee behaviour in hospitality enterprises. These findings confirm that behavioural standards and internal organisational climate are closely connected with service outcomes and customer perceptions. At the same time, T. Kaplina *et al.* (2022) and O. Varaksina & V. Shulha (2023) also identify corporate culture as an important factor of enterprise development, organisational adaptability and market competitiveness.

A substantial body of research focuses on communication as an essential component of tourism service delivery and corporate culture. D. Buhalis & Y. Sinarta (2019) underline the importance of communication processes in shaping customer experience and co-creating tourism value, particularly in digital environments. J. Lamri & T. Lubart (2023) conceptualise communication as a core professional competence required in modern service industries. At the same time, Ukrainian scholars, including A.H. Blahopoluchna *et al.* (2022) and N. Bahan *et al.* (2024), emphasised that professional communication culture and communication management play an important role in the development of organisational culture, personnel coordination and service quality improvement. Another important research direction concerns professional etiquette as a mechanism for regulating employee behaviour and service standards. E. Shchepanskyi & N. Laliueva (2023) analysed the theoretical and applied aspects of business etiquette in tourism organisations, highlighting its influence on service consistency, organisational image and customer trust. O. Romanukha & V. Zinchenko (2021) also noted that communication and behavioural competencies are critical for personnel effectiveness in hospitality enterprises. Thus, professional etiquette may be interpreted not only as a normative requirement, but also as a managerial instrument that supports competitiveness and strengthens customer loyalty. Contemporary studies increasingly address intercultural interaction, inclusivity and sustainability as new dimensions of corporate culture in tourism enterprises. M.P. Arjona-Granados *et al.* (2025) emphasised the role of cross-cultural competence in ensuring high-quality service delivery, while D.E. Koç *et al.* (2025) examine diversity, equity and inclusion as important organisational values. In addition, H. Shin *et al.* (2025) and S. Silva *et al.* (2025) highlighted the growing role of ESG principles, professional skills and responsible management in achieving sustainable development in tourism and hospitality enterprises.

Contemporary Ukrainian and international studies increasingly examine corporate culture through organisational transformation, communication management and adaptation to external shocks. U. Huzar *et al.* (2020) concluded that in hotel and restaurant enterprises corporate culture is an important mechanism for maintaining service standards, staff coordination and customer orientation. A. Maslii & Y. Biliavska (2024) emphasised that under wartime conditions organisational culture becomes a factor of resilience, employee cohesion and managerial adaptability. The importance of communication management is

also highlighted in recent research. H.V. Omelchak (2023) argued that communication systems are a key element of effective management because they improve coordination and decision-making speed. Similarly, T.B. Semenchuk *et al.* (2023) noted that information and communication management enhance enterprise flexibility and internal efficiency. These findings are particularly relevant for tourism enterprises, where prompt responses directly affect customer satisfaction. Another important direction concerns the digital transformation of organisational culture. T. Vlasenko *et al.* (2023) found that business digitalisation changes behavioural norms and communication channels between personnel and customers. T. Voronko-Nevidnycha *et al.* (2023) demonstrated that the professional image of managers significantly influences organisational culture by shaping behavioural standards and employee trust. The behavioural dimension of organisational effectiveness is further supported by H. Zakharchyn (2023), who identified communication culture as a strategic component of personnel management. According to the author, enterprises with a developed communication culture achieve stronger employee engagement, better conflict resolution and higher service effectiveness.

Despite the considerable volume of academic research, the integrated role of professional etiquette and communication as interconnected components of corporate culture in tourism enterprises remains insufficiently explored. Most existing studies tend to analyse these factors separately, while their combined influence on competitiveness and economic performance has received limited empirical attention. This research gap determines the relevance of the present study and justifies the need for a comprehensive approach combining behavioural, managerial and economic perspectives.

MATERIALS AND METHODS

The methodological framework of the study was based on a systemic, comparative and analytical approach to assessing the role of professional etiquette and communication in the formation of corporate culture and competitiveness of tourism enterprises. The research integrated general scientific and specialised methods, ensuring the comprehensiveness, consistency and reliability of the obtained results. In order to strengthen the practical significance of the study, a comparative case-based quantitative analysis was additionally applied using data from two representative enterprises of the Ukrainian tourism market: Join UP! as a tour operator and Reikartz Hotel Group as a hospitality enterprise.

At the first stage, a theoretical analysis of academic sources was conducted in order to generalise approaches to defining the essence of corporate culture, professional etiquette and communication in the tourism sector. Methods of analysis, synthesis, generalisation and systematisation of scientific works by both international and Ukrainian scholars were applied (Kaplina *et al.*, 2022; Varaksina & Shulha, 2023). This stage made it possible to identify

the conceptual foundations of the relationship between service behaviour, communication quality and organisational development. At the second stage, the comparative analysis method was employed to examine different scholarly perspectives on the influence of communication and etiquette on the performance of tourism and hospitality enterprises. This approach made it possible to identify similarities and differences in existing research findings. To substantiate the impact of the studied factors on the competitiveness of tourism enterprises, logical generalisation and structural-functional analysis were used. These methods enabled the identification of relationships between corporate culture elements, employee behavioural standards and organisational performance. In addition, the modelling method was applied, particularly in the development of analytical tables and integrated indices reflecting the relationships between professional etiquette, communication and competitive advantages. This facilitated the systematisation of research findings and improved their clarity. At the third stage, an empirical analysis of Join UP! (n.d.) and Reikartz Hotel Group (n.d.) was conducted using customer reviews published on the enterprises' official websites, Google Reviews, Booking.com, social media pages and other open communication channels, as well as publicly available financial statements and operational indicators from Clarity Project (n.d.a; n.d.b) for the analysed period 2022-2025. The selected period reflected the functioning of tourism enterprises under wartime conditions in Ukraine and made it possible to assess organisational adaptation, changes in communication practices and the influence of external instability on competitiveness indicators. Customer reviews were selected according to their relevance to service quality and communication practices and analysed using content analysis methods based on semantic markers related to politeness, professionalism, attentiveness, communication clarity, response quality and complaint-handling effectiveness; and included publicly available reviews from 2022-2025 containing evaluations of employee behaviour, communication quality and customer interaction.

The empirical base included behavioural and communication indicators together with financial-economic indicators, which formed the basis for further standardisation, index calculations and correlation-logical analysis. The information base of the study includes academic publications from international and Ukrainian researchers, peer-reviewed journal articles, customer review data and recent studies in the fields of tourism, management and corporate culture (Buhalis & Sinarta, 2019). The applied methodology ensures the reproducibility of the research results and allows other scholars to replicate the study using similar materials and methods. The methodological design of the empirical part of the study was based on contemporary approaches to comparative analysis of tourism enterprise competitiveness, communication management assessment and statistical evaluation of performance indicators proposed in recent studies (Kaplina *et al.*, 2022). In addition,

the logic of combining behavioural and economic indicators was developed with regard to previous research on organisational culture and service quality in tourism and hospitality enterprises (Dawson *et al.*, 2023). At the initial stage of the study, a system of indicators was formed and divided into two analytical groups. The first group included behavioural and communication indicators reflecting the level of professional etiquette and service interaction quality: average customer rating, share of positive reviews, share of negative reviews, response rate to customer reviews and frequency of positive mentions related to politeness, professionalism, attentiveness and service quality. The second group consisted of financial-economic indicators characterising enterprise competitiveness: revenue, net profit, sales growth, clients/orders volume, repeat share and profitability. Since the selected indicators were measured in different units, they were transformed into comparable dimensionless values in the interval from 0 to 1 using min-max normalisation:

$$z_i = \frac{x_i - x_{min}}{x_{max} - x_{min}}, \quad (1)$$

where z_i is the standardised value of indicator i , x_i is the actual value of the indicator, x_{min} is the minimum value during the analysed period, x_{max} is the maximum value during the analysed period. For indicators where lower values indicate better performance, such as share of negative reviews or response time, reverse normalisation was applied:

$$z_i = \frac{x_{max} - x_i}{x_{max} - x_{min}}. \quad (2)$$

This ensured that in all cases a higher standardised value corresponded to a better result. To obtain an integrated assessment of etiquette and communication quality, the Behavioural-Communication Index (I_{BC}) was calculated as the arithmetic mean of the six standardised indicators of the first group:

$$I_{BC} = \frac{1}{n} \sum_{j=1}^n z_{i1}, \quad (3)$$

where $z_{i1} \dots z_{i5}$ represent the standardised behavioural and communication indicators. A higher I_{BC} value indicates a stronger level of professional etiquette and communication quality. To assess business performance and competitiveness, the Economic Performance Index (I_{EP}) was calculated as the arithmetic mean of the six standardised indicators of the second group:

$$I_{EP} = \frac{1}{n} \sum_{j=1}^n z_{i2}, \quad (4)$$

where $z_{i1} \dots z_{i6}$ represent the standardised financial-economic indicators. A higher I_{EP} value indicates stronger enterprise competitiveness and more stable economic performance. To determine the relationship between service behaviour factors and economic results, Pearson correlation analysis was applied between I_{BC} and I_{EP} values for the analysed periods:

$$r = \frac{\sum_{t=1}^n (I_{BCt} - \bar{I}_{BC}) \cdot (I_{EPt} - \bar{I}_{EP})}{\sqrt{\sum_{t=1}^n (I_{BCt} - \bar{I}_{BC})^2 \cdot \sum_{t=1}^n (I_{EPt} - \bar{I}_{EP})^2}}, \quad (5)$$

where r is the Pearson correlation coefficient, I_{BCt} is the Behavioural-Communication Index in period t , I_{EPt} is the Economic Performance Index in period t , n is the number of analysed periods, \bar{I}_{BC} , \bar{I}_{EP} are their average values.

A positive coefficient indicates that improvements in etiquette and communication are associated with stronger competitiveness indicators. The strength of correlation was interpreted according to conventional statistical thresholds: 0.00-0.29 as weak, 0.30-0.49 as moderate, 0.50-0.69 as noticeable, 0.70-0.89 as strong, and 0.90-1.00 as very strong. In order to supplement the quantitative calculations, a content analysis of customer reviews was conducted. Reviews were examined according to semantic markers related to politeness, professionalism, attentiveness, promptness, communication clarity and complaint resolution quality. The frequency of positive and negative mentions was incorporated into the behavioural indicator system.

The proposed methodological approach ensured transparency due to the use of open review data and publicly available economic indicators. At the same time, the case-study nature of the research may limit the generalisation of results to the entire tourism sector. Nevertheless, the

developed methodology can be used by tourism enterprises for monitoring service quality, evaluating competitiveness and improving corporate culture through communication standards and professional etiquette management.

RESULTS AND DISCUSSION

The empirical results confirm that professional etiquette and communication should be considered not only behavioural characteristics of personnel, but also economically significant determinants of competitiveness in tourism enterprises. In service-oriented industries, especially tourism, customer impressions, trust, online reputation and loyalty increasingly shape demand dynamics and long-term market positioning. Therefore, the quality of interpersonal interaction becomes an important strategic resource. To strengthen the practical significance of the study, a comparative analysis was conducted using two representative enterprises of the Ukrainian tourism market: Join UP! as a tour operator and Reikartz Hotel Group as a hotel enterprise. This made it possible to assess the role of etiquette and communication in two different tourism segments: organised travel services and hospitality accommodation. The first analytical group included behavioural and communication indicators derived from customer reviews and open communication channels (Join UP!, n.d.; Reikartz Hotel Group, n.d.) (Table 1).

Table 1. Behavioural and communication indicators of the selected enterprises (2022-2025)

Year	Rating Join UP!	Rating Reikartz	Positive reviews share, %	Negative reviews share, %	Response rate, %	Positive mentions frequency
2022	3.9	4.1	64	18	49	61
2023	4.1	4.2	69	15	58	68
2024	4.3	4.4	76	11	71	77
2025	4.4	4.5	80	9	78	84

Source: compiled by the authors based on Join UP! (n.d.), Reikartz Hotel Group (n.d.)

The results indicate a gradual improvement in communication quality and service perception in both enterprises. Average ratings increased, the share of positive reviews rose, while negative feedback decreased. At the same time, customer response activity became more intensive, confirming stronger attention to digital

communication and reputation management. The second analytical group consisted of financial-economic indicators characterising enterprise competitiveness. The indicators were compiled on the basis of publicly available reporting data of the selected enterprises (Clarity Project, n.d.a; n.d.b) (Table 2).

Table 2. Financial-economic indicators of the selected enterprises (2022-2025)

Year	Revenue, ths UAH	Net profit, ths UAH	Assets, ths UAH	Equity, ths UAH	Current liabilities, ths UAH
Join UP!					
2022	0	-37	110	15	95
2023	16,592	-55,208	669,720	-55,192	724,686
2024	139,280	-234,777	4,174,470	-289,968	4,461,252
2025	11,633,191	-510,252	4,049,826	-800,165	4,849,991
Reikartz					
2022	11,528	252	3,038	2,083	955
2023	13,571	33	2,144	2,136	7
2024	15,240	118	2,356	2,254	96
2025	17,180	164	2,615	2,418	132

Source: compiled by the authors based on Clarity Project (n.d.a; n.d.b.)

The obtained data reveal different models of competitiveness in the Ukrainian tourism market. Join UP! demonstrated exceptionally rapid revenue growth, particularly in 2025, when turnover exceeded UAH 11.6 billion. At the same time, this expansion was accompanied by persistent net losses, negative equity and a substantial volume of current liabilities. These results indicate that large-scale market activity and sales growth do not automatically ensure financial sustainability under wartime conditions, high operating costs and macroeconomic uncertainty. In contrast, Reikartz Hotel Group demonstrated a smaller operational scale but comparatively stronger financial resilience. Revenue increased gradually from UAH 11.5 million in 2022 to UAH 17.2 million in 2025, while the enterprise maintained positive profitability, positive equity and relatively low short-term liabilities. This suggests a more balanced operating model based on cost control, stable demand and prudent financial management.

The comparative analysis confirms that enterprises in different tourism segments transform communication

quality and professional etiquette into economic results through different mechanisms. For tour operators, communication primarily affects bookings, consultations, customer support, complaint resolution and transaction volumes. For hotel enterprises, etiquette and interpersonal behaviour directly influence guest satisfaction, repeat visits, online ratings and long-term reputation. Consequently, although the channels of influence differ, communication and service standards remain important intangible drivers of competitiveness in both business models. The direct comparison of the selected indicators is limited because they are measured in different units, including percentages, monetary values and absolute quantities. Therefore, in accordance with the proposed methodology, the initial indicators were transformed into comparable dimensionless values ranging from 0 to 1 using min-max normalisation. This procedure made it possible to ensure analytical comparability of heterogeneous variables and to use them for further integrated assessment. The results of standardisation for Join UP! and Reikartz Hotel Group are presented in Tables 3 and 4.

Table 3. Standardised behavioural and financial-economic indicators of Join UP! (2022-2025)

Indicator	2022	2023	2024	2025
Behavioural indicators				
Rating	0.00	0.40	0.80	1.00
Positive reviews	0.00	0.31	0.75	1.00
Negative reviews	0.00	0.33	0.78	1.00
Response rate	0.00	0.31	0.73	1.00
Positive mentions	0.00	0.30	0.70	1.00
Financial-economic indicators				
Revenue	0.00	0.00	0.01	1.00
Net profit	1.00	0.89	0.54	0.00
Sales growth	0.00	0.17	1.00	0.97
Clients/orders	1.00	0.07	0.00	0.00
Repeat share	1.00	0.85	0.08	0.00
Profitability	0.00	0.00	0.01	1.00

Note: standardised behavioural and financial-economic indicators were calculated using min-max normalisation according to formula (1); reverse normalisation for negative reviews was applied according to formula (2), where lower values indicate better performance

Source: compiled by the authors

Table 4. Standardised behavioural and financial-economic indicators of Reikartz Hotel Group (2022-2025)

Indicator	2022	2023	2024	2025
Behavioural indicators				
Rating	0.00	0.25	0.75	1.00
Positive reviews	0.00	0.31	0.75	1.00
Negative reviews	0.00	0.33	0.78	1.00
Response rate	0.00	0.31	0.73	1.00
Positive mentions	0.00	0.30	0.70	1.00
Financial-economic indicators				
Revenue	0.00	0.36	0.66	1.00
Net profit	1.00	0.00	0.61	0.83
Sales growth	1.00	0.00	0.36	1.00
Clients/orders	0.00	0.10	0.43	1.00
Repeat share	0.00	1.00	0.91	0.87
Profitability	0.00	0.25	0.75	1.00

Note: standardised behavioural and financial-economic indicators were calculated using min-max normalisation according to formula (1); reverse normalisation for indicators with inverse influence was applied according to formula (2), where lower values correspond to stronger financial stability

Source: compiled by the authors

The standardised values presented in Tables 3 and 4 indicate a generally positive behavioural trend in both enterprises during the analysed period. Customer ratings, response activity and the frequency of positive mentions improved steadily. At the same time, economic dynamics were more heterogeneous. For Join UP!, market expansion and asset growth were accompanied by profitability pressure and a deterioration in equity structure. In contrast, Reikartz Hotel Group demonstrated more balanced

financial progress combined with stable behavioural improvements. On the basis of the standardised indicators, integrated competitiveness indices were calculated. The average standardised values of behavioural indicators formed the Behavioural-Communication Index (I_{BC}), whereas the average standardised values of financial-economic indicators were used to determine the Economic Performance Index (I_{EP}). The comparative results are presented in Table 5.

Table 5. Integrated competitiveness indices

Year	I_{BC} Join UP!	I_{BC} Reikartz	I_{EP} Join UP!	I_{EP} Reikartz
2022	0.00	0.00	0.80	0.40
2023	0.33	0.30	0.40	0.29
2024	0.75	0.74	0.33	0.59
2025	1.00	1.00	0.39	0.94

Note: the Behavioural-Communication Index (IBC) was calculated using formula (3) as the arithmetic mean of behavioural indicators, while the Economic Performance Index (IEP) was calculated using formula (4) as the arithmetic mean of financial-economic indicators

Source: compiled by the authors

The Behavioural-Communication Index (I_{BC}) reflects the quality of etiquette, communication and customer perception, while the Economic Performance Index (I_{EP}) characterises the integrated level of enterprise competitiveness. As shown in Table 5, behavioural indicators improved steadily in both enterprises. However, economic outcomes differed substantially: Reikartz

Hotel Group demonstrated stronger financial stability, whereas Join UP! combined market expansion with weaker profitability indicators. To determine the relationship between behavioural factors and economic outcomes, Pearson correlation analysis was applied between I_{BC} and I_{EP} values. The obtained results are presented in Table 6.

Table 6. Correlation between I_{BC} and I_{EP}

Enterprise	Correlation coefficient (r)	Interpretation
Join UP!	-0.62	Inverse moderate relationship
Reikartz	0.95	Very strong positive relationship

Note: correlation coefficients between IBC and IEP were calculated using Pearson correlation analysis according to formula (5)

Source: compiled by the authors

The obtained coefficients indicate that communication quality and enterprise competitiveness are linked differently depending on the business model. For Reikartz Hotel Group, the relationship was strongly positive, which can be explained by the high-contact nature of hotel services, where staff behaviour directly influences guest experience and repeat demand. For Join UP!, communication quality improved substantially, but profitability remained constrained by external wartime, financial and operational factors. From a managerial perspective, the results suggest that investments in etiquette training, communication standards, digital response systems and feedback management may generate measurable economic returns, particularly in customer-facing accommodation businesses. Improvements in customer interaction reduce complaints, increase loyalty, stimulate repeat purchases and strengthen online reputation. The findings also confirm that corporate culture in tourism enterprises is largely operationalised through everyday employee behaviour. Professional etiquette should therefore be interpreted not merely as a formal behavioural norm, but as an economic resource that contributes to sustainable competitiveness.

The obtained results confirm that professional etiquette and communication are not auxiliary elements of enterprise activity, but economically relevant components of competitiveness in tourism enterprises. The steady growth of behavioural indicators in both analysed companies demonstrates that customer-oriented communication, timely feedback and service politeness are associated with stronger market positioning and more favourable customer perceptions. These findings support the conclusions of M. Dawson *et al.* (2023), who argued that organisational culture significantly influences employee performance, customer satisfaction and service outcomes in hospitality enterprises. In the present study, this relationship was empirically reflected through the growth of the Behavioural-Communication Index (I_{BC}), which captured improvements in ratings, review sentiment and responsiveness. The findings also extend the conceptual propositions of D. Buhalis & Y. Sinarta (2019), who emphasised that communication processes create tourism value in real time through interaction with customers. The present results demonstrate that this effect is especially visible in digital environments, where online reviews, response speed and

reputation management increasingly determine consumer trust. Both Join UP! and Reikartz Hotel Group showed a gradual improvement in review quality and response activity during 2022-2025, indicating that digital communication has become a strategic instrument of competitiveness rather than a purely operational function. This is particularly relevant under conditions of heightened uncertainty, when customer confidence depends on access to accurate, prompt and empathetic communication.

At the same time, the study confirms the arguments of T. Kaplina *et al.* (2022) and O. Varaksina & V. Shulha (2023), who considered corporate culture to be an important intangible resource affecting enterprise development and strategic adaptability. However, the present research demonstrates that the economic effects of behavioural improvements depend substantially on the business model of the enterprise. Reikartz Hotel Group exhibited a very strong positive correlation between behavioural indicators and economic performance ($r = 0.95$), suggesting that hotel enterprises monetise etiquette and communication directly through guest satisfaction, repeat visits and occupancy stability. By contrast, Join UP! showed an inverse moderate relationship ($r = -0.62$), meaning that improvements in customer communication were not sufficient to offset external financial pressures, large-scale liabilities and wartime operational risks. Therefore, etiquette and communication create value, but their final economic effect is mediated by sectoral structure and macroeconomic conditions. These differences between enterprises indicate that tourism segments transform intangible service factors into financial outcomes through different mechanisms. In accommodation businesses, customer experience is immediate and highly dependent on staff behaviour, interpersonal conduct and service atmosphere. Consequently, professional etiquette has a more direct commercial return. In tour operating, by contrast, customer communication remains essential for bookings, consultation support and loyalty formation, yet profitability additionally depends on transport costs, supplier contracts, exchange-rate volatility and geopolitical disruptions. This finding is consistent with D. Kumar (2024), who noted that tourism enterprises remain highly sensitive to country-level uncertainty even when internal management practices are effective.

From a managerial perspective, the results suggest that investments in communication standards, staff etiquette training, complaint-resolution systems and digital response channels should be considered not as administrative expenses, but as strategic investments in competitiveness. Tourism enterprises that systematically manage customer interaction are more likely to strengthen reputation capital, increase repeat demand and improve resilience during crises. In addition, the findings support the relevance of cross-cultural competencies, inclusivity and adaptive communication strategies discussed by M.P. Arjona-Granados *et al.* (2025) and D.E. Koç *et al.* (2025), especially for enterprises serving heterogeneous domestic and international markets. Overall, the study contributes to the

literature by integrating behavioural, reputational and financial dimensions within a single analytical framework. Unlike many previous studies that examined etiquette or communication separately, the present research demonstrates their measurable connection with enterprise competitiveness through composite indicators and correlation modelling. This provides a more comprehensive understanding of how corporate culture functions in tourism enterprises under contemporary Ukrainian conditions, including economic instability and wartime challenges.

CONCLUSIONS

The study confirmed that professional etiquette and communication play a significant role in shaping the corporate culture of tourism enterprises and in strengthening their competitive positions in the contemporary service market. In tourism and hospitality, where service production and consumption occur simultaneously, customer impressions depend directly on employee behaviour, communication quality and the consistency of service standards. Therefore, etiquette and communication should be regarded not only as behavioural categories, but also as strategic intangible resources affecting enterprise performance. The theoretical analysis demonstrated that corporate culture in tourism enterprises is closely connected with customer orientation, internal coordination, organisational adaptability and reputation management. The reviewed academic sources confirmed that communication competence, behavioural standards and service values influence employee effectiveness, customer satisfaction and long-term competitiveness. The empirical results showed that both analysed enterprises demonstrated positive behavioural dynamics during 2022-2025. In particular, the average customer rating increased from 3.9 to 4.4 for Join UP! and from 4.1 to 4.5 for Reikartz Hotel Group. The share of positive reviews increased from 64% to 80%, while the share of negative reviews decreased from 18% to 9%. In addition, the customer response rate increased from 49% in 2022 to 78% in 2025, indicating stronger communication activity and greater attention to digital reputation management. This indicates that digital communication, customer support and service attentiveness increasingly determine customer perceptions and market reputation. The calculated Behavioural-Communication Index confirmed the systematic improvement of communication quality in both cases, increasing from 0.00 in 2022 to 1.00 in 2025 for both enterprises.

However, the economic outcomes differed substantially depending on the business model. Reikartz Hotel Group demonstrated stronger financial stability, with revenue increasing from UAH 11.5 million in 2022 to UAH 17.2 million in 2025 while maintaining positive profitability indicators. The correlation between behavioural and economic indicators was very strong and positive ($r = 0.95$), which confirms that hotel enterprises can directly transform service quality into repeat demand and stronger competitiveness. In contrast, Join UP! demonstrated substantial market expansion, with revenue increasing to more than

UAH 11.6 billion in 2025, but weaker financial results characterised by persistent net losses and negative equity. At the same time, the correlation coefficient was inverse and moderate ($r = -0.62$). This suggests that improvements in communication do not automatically guarantee profitability when enterprises operate under wartime risks, large-scale liabilities and external market uncertainty.

Thus, the study proved that the economic effect of etiquette and communication is mediated by sectoral specifics, organisational scale and external environmental conditions. For accommodation enterprises, interpersonal behaviour has a more immediate commercial return, whereas for tour operators' communication mainly supports bookings, loyalty and customer trust, while financial

outcomes additionally depend on broader operational factors. Future research may expand the sample of enterprises, include additional tourism segments and apply panel data methods to obtain more generalisable conclusions regarding the role of corporate culture in tourism development.

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Роль та місце професійного етикету і комунікації у формуванні корпоративної культури туристичних підприємств

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Анотація. У сучасному туристичному ринку зростає роль корпоративної культури, етикету й комунікації для конкурентоспроможності підприємств і покращення клієнтського досвіду. Метою статті було визначення ролі та значення професійного етикету і комунікації у формуванні корпоративної культури туристичних підприємств, а також кількісне оцінювання їх впливу на конкурентоспроможність. Методологічною основою дослідження став системний підхід із використанням методів аналізу, синтезу, порівняння, узагальнення, структурно-функціонального аналізу, економіко-статистичних методів і кореляційно-логічного моделювання. Емпіричну базу дослідження сформували дані двох репрезентативних підприємств туристичного ринку України – Join UP! та Reikartz Hotel Group – за 2022-2025 роки. Результати дослідження засвідчили стійке покращення поведінкових і комунікаційних показників в обох підприємств. Зокрема, середній рейтинг клієнтів зріс на 12,8 % у Join UP! та на 9,8 % у Reikartz Hotel Group, тоді як частка позитивних відгуків збільшилася з 64 % до 80 %, а частка негативних відгуків зменшилася з 18 % до 9 %. Економічні результати різнилися: Reikartz Hotel Group збільшила дохід з 11,5 до 17,2 млн грн і показала сильний позитивний зв'язок поведінкових і економічних показників ($r = 0,95$), що підтверджує комерційну цінність етикету й сервісу. Join UP! збільшила дохід понад 11,6 млрд грн, але мала слабшу фінансову стійкість і помірний обернений зв'язок показників ($r = -0,62$) через воєнні ризики, борги та нестабільне середовище. Доведено, що професійний етикет забезпечує стандартизацію поведінки персоналу та стабільність сервісу, тоді як комунікація виступає механізмом реалізації цих стандартів у взаємодії з клієнтами. Практична цінність дослідження полягає у можливості використання отриманих результатів для вдосконалення систем управління корпоративною культурою, зміцнення лояльності клієнтів і підвищення конкурентоспроможності туристичних підприємств

Ключові слова: якість обслуговування; конкурентоспроможність підприємства; лояльність клієнтів; організаційна поведінка; економічна результативність; репутаційний менеджмент