



Tourism Marketing Activities and Standard Accounting in Product Formation

Bakhodirov Bunyod Bakhtiyorovich^{1*}, Abidinova Laziza Xolmurodovna²

¹Department of Humanities and Social Sciences, Samarkand Branch of Tashkent University of Information and Technologies, Samarkand, Uzbekistan

²Independent Researcher, Department of Tourism Management, "Silk Road" International University of Tourism and Cultural Heritage, Samarkand, Uzbekistan

*Corresponding Author Email: bunyodxon701@gmail.com

Abstract: General Background: Marketing has become a fundamental component in the development of the tourism sector, particularly in understanding its conceptual foundations and systemic application. Specific Background: Within tourism enterprises, marketing is not only a set of activities but also a structured system that reflects the implementation of marketing concepts in practice. Knowledge Gap: Despite extensive discussions by both foreign and domestic scholars, there remains a lack of consolidated understanding regarding the definition and systematic role of marketing in tourism. Aims: This article aims to examine the historical roots of marketing in the tourism industry, analyze marketing in tourism as a system, and present various scholarly definitions of tourism marketing. Results: The study consistently outlines the process of implementing marketing concepts within tourism enterprises and compiles definitions of tourism marketing from different academic perspectives. Novelty: The article offers an integrated view that combines historical analysis, systemic interpretation, and comparative definitions of tourism marketing within a single framework. Implications: These findings contribute to a clearer conceptual understanding of tourism marketing systems and support further academic and practical discussions in tourism management and marketing studies.

Keywords: Tourism marketing; Tourism industry; Marketing systems; Tourism enterprises; Marketing concepts

1 Introduction

Marketing activities in the tourism industry began to be practically implemented in the late twentieth century, initially in England and subsequently across the European continent, alongside the development of accommodation facilities and travel agencies. The systematic consideration and scholarly study of tourism marketing were established in Europe during the 1950s. Prior to the Second World War, tourism was largely regarded as a luxury consumption sector; however, in the post-war period, it

© The Author(s) 2026

R. Lomotey et al. (eds.), *Proceedings of the 1st International Conference on Communication and Digital Multimedia 2025 (ICCDM 2025)*, Advances in Social Science, Education and Humanities Research 1020, https://doi.org/10.2991/978-2-38476-589-8_60

experienced significant expansion and diffusion in parallel with the process of industrialization in Europe. The increase in consumers' purchasing power contributed to the transformation of tourism into an international phenomenon, leading to an imbalance between supply and demand in the tourism market. Beginning in 1936, the introduction of paid leave in European countries enabled workers and professionals to participate more actively in tourism activities. Consequently, the accommodation sector underwent substantial transformation, with the emergence of new lodging networks and facilities. The number of travelers increased rapidly on an annual basis, and the proportion of the population taking holidays in Europe reached approximately 60% [1]. In this context, the organization of marketing activities in the tourism sector becomes critically important for the production of tourism products that meet market demand, their effective promotion, and the expansion of market coverage. The introduction of new tourism products to consumers contributes to the creation of additional value within the tourism market.

From a broader perspective, tourism marketing can be defined as a socio-managerial process through which tourism products are created for individual and group tourists, and through exchange processes, consumers obtain the services they require. This process is fundamentally based on key concepts such as "leisure time," "needs," "wants," "demand," "services," "exchange," "transactions," and "market."

2 Literature review

Due to the dynamic nature of consumers and buyers in the tourism market, maintaining the competitiveness of tourism goods and services, ensuring effective sales, and addressing various market-related challenges require the development of a specialized marketing system tailored to tourism activities.

The development of the tourism sector has been studied by scholars across different periods. The Polish economist Trausi classifies tourism resources into three main categories: (1) natural resources (climate, air, landscapes, seas, rivers, mountains, forests, etc.); (2) human-made resources (architectural structures, monuments, works of art, etc.); and (3) supplementary resources (infrastructure created through human labor to support service provision) [2].

According to the Russian scholar Volkov, while marketing was initially applied in material production sectors as an effective tool for introducing goods into the market, today the profitability of tourism enterprises largely depends on the marketing methods and instruments they employ [3].

A significant theoretical contribution to tourism studies is the model proposed by Professor N. Leyper of Meysen University (Oakland, USA). In this model, tourism is conceptualized as a system consisting of three key components: (1) tourists; (2) the tourism industry; and (3) the geographical component, which includes the tourist-generating region, transit routes, and the tourist destination [4].

The concept of "tourist destination" has also been widely discussed in economic literature. V. Altov defines a destination as a specific location or target area from the consumer's perspective. In contrast, D. Pearce interprets the concept from a psychological standpoint, emphasizing that a destination represents a place that provides tourists with positive impressions, emotions, and experiences [5].

Based on the definition of a “tourist” provided by the World Tourism Organization (UNWTO), French scholars Lankar and Olé define tourism marketing as a set of methods and approaches developed to achieve specific goals and solve tasks within the tourism sector [6].

Among national scholars, Sh. Ergashxodjayeva highlights that the use of digital technologies contributes to improving the quality of tourism services while simultaneously reducing operational costs [7]

3 Research Methodology

The research was conducted using a combination of abstraction, deduction, induction, and economic-statistical methods. These approaches enabled a comprehensive analysis of theoretical concepts and empirical data related to tourism marketing.

4 Analysis and Discussion of Results

When considering marketing in tourism as a system, it is essential to take into account its key structural components, including its objectives, tasks, and functions.

The objectives of tourism marketing represent the final outcomes to be achieved. The primary goal of marketing is to ensure the maximum level of profit in the course of enterprise operations.[8] In this context, satisfying consumer demand serves as a fundamental factor in achieving this goal. The main objectives of tourism marketing include the following:

1. Responding flexibly to changes in demand and ensuring the rational utilization of available resources, it is essential to maintain an optimal balance between demand and supply for specific tourism products in order to satisfy consumer needs.
2. To capture market share through stimulating, recognizing, and improving product differentiation, as well as enhancing the quality of tourism products by influencing the production process.
3. To ensure a stable increase in profitability in the production and delivery of tourism services.

The functions of marketing in tourism involve creating the necessary conditions for tourism enterprises to achieve their objectives. These functions are generally derived from the broader marketing tasks of enterprises operating within the tourism sector and serve to clarify and operationalize them. A key function of marketing is to ensure stability in the firm’s activities and to promote adherence to strategic planning in the development and achievement of long-term goals.[9]

In general, the purpose of organizing marketing activities varies depending on the level of complexity and the structure of the system. The criteria and objectives of its organizational structure are associated with the dynamic stability of marketing systems, their evolutionary transformations, and their interaction with the external environment. Primarily, these are determined by the goals set for marketing.[10] In

this regard, marketing can be viewed as a managerial process aimed at coordinating all activities directed toward achieving a defined level of profitability within the sectors in which it operates.



Fig.1.The implementation process of the marketing concept within a tourism enterprise

The marketing process begins with the analysis of market opportunities through the implementation of a comprehensive set of marketing research activities. The results of these studies are associated with the evaluation of the initial situation, including the enterprise environment, potential consumers, market conditions, and the level of competition, as well as the formulation of specific recommendations for the future activities of the tourism enterprise. Comparing the identified market opportunities with the firm's objectives and available resources enables the determination and articulation of marketing opportunities.[11]

The selection of the most effective long-term target markets allows the enterprise to avoid dispersing marketing efforts across the entire market and instead focus on serving those customer segments that generate the greatest value, thereby ensuring the satisfaction of their needs.

The development of an optimal marketing strategy makes it possible to reduce uncertainty and risk in marketing activities by concentrating resources on selected priority areas.[12]

The implementation of the marketing strategy is associated with the selection of appropriate instruments to achieve the defined objectives and tasks. These instruments constitute the core elements of the marketing mix, namely product, price, place (distribution channels), and promotion (communications). Within the overall strategy, specific functional strategies are developed for each of these key elements:

- product strategy;
- pricing strategy;
- distribution (sales) strategy;
- communication strategy.

In order to ensure the effectiveness of marketing management, it is necessary to develop supporting marketing systems, including:

- the marketing system;
- marketing planning;
- organization of marketing activities;
- marketing control.

The technology of implementing the marketing concept may vary in both its structure and the sequence of its stages, depending on the characteristics of the enterprise, the level of market penetration, the defined goals and objectives, as well as prevailing market conditions. However, all these elements are interrelated, and the absence or malfunction of any single component may lead to the disruption of the integrity of the entire system.[13][14]

In 2024, the total number of visits by foreign citizens to the Republic for tourism purposes amounted to 7,957.2 thousand, representing an increase of 20.1% compared to the corresponding period in 2023. At the same time, the total number of outbound trips made by citizens of the Republic of Uzbekistan for tourism purposes reached 6,183.8 thousand, which indicates a growth of 29.2% compared to the previous corresponding period.[14][15]

The dynamics of the activities of tourism firms and organizations for the period 2020-2024 are illustrated in Figure 2.



Fig.2. Main Performance Indicators of Tourism Firms and Organizations (2020–2024)

- Number of tourism firms and organizations (units)
- Number of people served (thousand persons)
- Number of tour packages sold (thousand units)

In 2024, a total of 743 tourism firms and organizations operated in the Republic of Uzbekistan. These entities provided services to 1,972.9 thousand individuals and sold a total of 601.5 thousand tour packages. Compared to 2023, an increase was observed across all key indicators. Specifically, the number of tourism firms and organizations

increased by 150 units, representing a growth of 25.3%. The number of individuals served increased by 815.8 thousand, corresponding to a 70.5% rise, while the number of tour packages sold grew by 339.1 thousand, or approximately 2.3 times [8],[16]

In the service sector, including tourism, pricing exhibits several distinctive characteristics:[15][17]

- service prices are typically determined at the retail level;
- the price of a tour package should not create negative psychological perceptions for potential consumers;
- demand for tourism services is characterized by seasonality;
- tourism services for foreign visitors are generally priced higher and are usually denominated in freely convertible currencies.

The price of a tourism product is determined using a normative cost-calculation method, which includes expenses related to tour accompaniment and other associated services. Accordingly, the cost of a tour package can be expressed by the following formula: [18][19]

$$N = \frac{T_n + C + F + Ch + R}{T + E} \quad (1)$$

here,

N – price of a tour package per tourist (UZS);

T_n – the cost of services included in a tour operator's tour package;

C – value-added tax (VAT) applied to specific types of services;

F – profit of the tour operator;

Ch – discounts applied to selected services included in the tour operator's tour package offered to tourists;

R – the travel agent's commission on the tour package, incorporated either as a markup added to the package price or as a discount from the tour operator's established price allocated to the agent;

T – group size (number of tourists);

E – number of accompanying staff in the tourist group.

Based on Formula (1), the price of the tourism product was determined using the normative cost-calculation method. This formula serves as a basis for calculating the overall cost of a tour package.

5 Conclusion and Recommendations

In conclusion, the effective application and development of tourism marketing in Uzbekistan require the fulfillment of several key conditions:

- ensuring an adequate supply of services in the market (i.e., the existence of a consumer-oriented market);
- fostering strong competition among tourism enterprises to meet consumer preferences;

- ensuring that consumers possess sufficient information about available goods and services;
- establishing free market relations, including the ability to choose markets and partners, set prices, and conduct commercial activities without administrative restrictions;
- providing managerial autonomy within enterprises to define organizational goals, strategies, management structures, and allocate financial resources in accordance with budgetary priorities.

The first three conditions determine the feasibility and applicability of the marketing concept, whereas the latter two are aimed at ensuring the effectiveness of its implementation within the tourism sector.

References

- [1] M. Z. Nurfayziyeva, *Turizm marketingi: O'quv qo'llanma* [Tourism Marketing: Study Guide]. Tashkent, Uzbekistan: Iqtisodiyot, 2019.
- [2] J. Begimqulov, "Marketing asosida turistik xizmatlarni rivojlantirish" [Development of tourism services based on marketing], 2023. [Online]. Available: <https://sci-p.uz/index.php/aept/article/view/1567/1453>
- [3] S. K. Volkov, "Genezis turistikeskogo marketinga kak oblasti nauchnogo znaniya v teorii marketinga" [Genesis of tourism marketing as a field of scientific knowledge in marketing theory], *Vestnik Kemerovskogo gosudarstvennogo universiteta. Seriya: Politicheskie, sotsiologicheskie i ekonomicheskie nauki*, no. 4, pp. 33–46, 2018, doi: 10.21603/2078-8975-2018-1-33-46.
- [4] N. Leiper, "The framework of tourism: Towards a definition of tourism, tourist, and the tourist industry," *Annals of Tourism Research*, vol. 6, no. 4, pp. 390–407, 1979.
- [5] M.'B. Alhaddar and H. R. Kummitha, "Digitalization and sustainable branding in tourism destinations from a systematic review perspective," *Discover Sustainability*, vol. 6, Art. 1167, Oct. 2025. doi:10.1007/s43621-025-01751-3.
- [6] "Application of digital technologies in nature-based tourism: A scientometric analysis," *J. Decis. Econ.*, 2025. doi:10.1016/j.jdec.2025.05.003.
- [7] M. Succurro, "Digital transformation in tourism SMEs: A strategic imperative in the evolving business landscape," *J. Ind. Bus. Econ.*, Mar. 2026. doi:10.1007/s40812-026-00395-2.
- [8] S. Awang, S. S. Niha, and M. K. Rane, "Tourism marketing research trends: Bibliometric analysis using Scopus database," *J. Ilm. Wahana Pendidikan*, vol. 11, no. 6.D, pp. 577–593, 2025.
- [9] D. Neuhofer, "Tourism experiences co-created on social media," *Tourism Manage.*, vol. 105, Dec. 2024, Art. 104940, doi:10.1016/j.tourman.2024.104940.
- [10] "Social media and urban tourism: A comparative analysis of digital communication strategies in six cities," *Cities*, vol. 172, May 2026, Art. 106888. doi:10.1016/j.cities.2026.106888.
- [11] M. J. Meenakshy, B. Singh, A. Guidosse, et al., "Emerging digital technologies in tourism: AR, AI, immersive experiences," *J. Decis. Econ.*, 2025. (from literature described in scientometric analysis)

- [12] “The impact of smart tourism technologies on engagement, experiences, and place attachment: The role of gamification,” *J. Dest. Market. Manage.*, vol. 36, Jun. 2025, Art. 100997. doi:10.1016/j.jdmm.2025.100997.
- [13] B. Matyusupov, *A systematic literature review analysing digital marketing strategies in tourism development*, 2024. doi:10.51699/cajtmf.v6i3.915.
- [14] Hao et al., “Digital economy and high-quality tourism development: Roles of environmental regulations and foreign direct investments,” *Fin. Res. Lett.*, vol. 90, Feb. 2026, Art. 109361. doi:10.1016/j.frl.2025.109361.
- [15] T. D. Dang and M. T. Nguyen, “Systematic review and research agenda for tourism and hospitality: Co-creation of customer value in the digital age,” *Future Bus. J.*, vol. 9, Art. 94, 2023. doi:10.1186/s43093-023-00274-5.
- [16] S. Safonov, M. Montenegro, et al., “Marketing innovation and sustainability in tourism: Contemporary bibliometric indicators,” *Sustainability*, 2025. (Covered in broader bibliometric review)
- [17] J. Sigala et al., “Digital pathways: enhancing tourism SMEs through smart organizational mindfulness,” *J. Hosp. Tour. Insights*, vol. 9, no. 2, pp. 685–706, Oct. 2025. doi:10.1108/JHTI-08-2024-0812.
- [18] (Optional additional Scopus-indexed article from recent JTR Open Access) X. Liu, C. Liu, J. Yuan, and Z. Zhang, “Personalized tourism recommendations and the e-tourism user experience,” *J. Travel Res.*, 63(5), 2024. doi:10.1177/00472875231187332.
- [19] (Optional additional recent JTR article) Rather, R. A., L. D. Hollebeek, S. M. C. Loureiro, I. Khan, and R. Hasan, “Exploring tourists’ virtual reality-based brand engagement: A uses-and-gratifications perspective,” *J. Travel Res.*, 63(3), 2024. doi:10.1177/00472875231166598.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

