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Conference Paper

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Provided in Cooperation with:
The Research Institute for Agriculture Economy and Rural Development (ICEADR), Bucharest

Suggested Citation: Godja (Dănilă), Daniela Ileana (2016) : Analysis of the financial and economic activity agroturism, In: Agrarian Economy and Rural Development - Realities and Perspectives for Romania. 7th Edition of the International Symposium, The Research Institute for Agricultural Economy and Rural Development (ICEADR), Bucharest, pp. 352-356

This Version is available at:
http://hdl.handle.net/10419/163397

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ANALYSIS OF THE FINANCIAL AND ECONOMIC ACTIVITY AGROTURISM

GODJA (DĂNILĂ) DANIELA ILEANA¹

Abstract: This study presents the efficiency of tourism enterprises in the market economy, which is the essential condition of its existence. For this reason, economic and financial situation of the company is the basis of tourism taking all decisions and actions that commits additional expenses. Businesses in rural areas need to face some unique conditions that are not in urban areas. For this reason a need expanding business in rural tourism which is the result of creating favorable conditions for harmonization of elements rendered by: offer various types of accommodation; supply food products, traditional folklore, crafts and folklore; offer natural surroundings and environmental requirements; offer paid jobs in rural areas; infrastructural equipment in the public and private services. The impact of tourism on economic sectors is divided into a zone multiplier effects, and incentive plan output, income and employment.

Keywords: tourism, economy, economic resources.

INTRODUCTION

This study presents the efficiency of tourism enterprises in the market economy is the essential condition of its existence. Economic and financial situation of the company is taking all decisions and actions based hiring additional expenses. Premeditation economic efficiency and social agrotourism activity is linked to the need to expand business in rural tourism.

Stage of this efficiency can expose the technical indicators (structure of production, the average annual total production physical) and economic indicators (material expenses, employment costs, production costs, total revenues, rates of recovery, production costs, profits, profit rate). Besides economic efficiency, which seeks in any activity and implicitly in the agro and social efficiency. Highlights and the role it plays in building agrotourism an evolutionary process on mainly:
- improved quality of life, social life revival of villages,
- creating new jobs
- maintain and develop heritage
- beautifying areas with agro potentialities.

The need to expand business in rural tourism is a phenomenon at national level by expanding some categories of factors dominate. This emphasis requires deepening the relationship in time and space-saving environment, which involves achieving a balance between negative and positive effects resulting from the conduct of tourism activities.

MATERIAL AND METHOD

Business enterprise in tourism and rural tourism businesses need action worldwide is a phenomenon extending certain categories of factors dominate.

Action growth and effects and default and increase incomes, consumption of goods and services leads to ensure demand at high levels, increasing the culture and civilization, developing protective measures and security, so the quality of life. Also the demand we prepare for the natural surroundings and the environment; traditional folklore offers paid jobs in rural areas, infrastructural equipment in the public and private services.

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The research method used is qualitative analysis by studying documents and data retrieved and processed by the National Institute of Statistics and literature, bibliographic documentation, studying the results of research conducted on the subject at national level and to study the legislative framework to practice rural tourism in Romania.

RESULTS AND DISCUSSIONS

The influence of tourism on the economy sectors is divided into an area and stimulate multiplier effects in terms of output, income and employment. Agritourism business plan consists initiating analysis which can be for example:
- knowledge of the objectives that we set,
- designation location, the village,
- employment in rural tourist supply,
- leading and participating in business etc. (fig.1)

For the strategy set out to run any additional costs for environmental protection, resources to increase national investment value, as a result of ongoing collaboration between tourism and other sectors, local authorities and government. To define the nature of the proceeds of all activities (agricultural, tourism, services, etc.) Must establish a budget of income and expenses showing sources of revenue and cost of resources used. Estimation of economic efficiency and social activity are related to the need to extend agrotourism business in rural tourism.

**Fig.1 - Leading and participating in business**

These issues represent an important award event knowledge and economic efficiency of agricultural production on a farm agrotourism. Expression levels of this efficiency is narrated through technical indicators such as: the production structure, total average annual production and physical production.

Economic indicators are also part of efficiency, they manifested by: material costs, employment costs, costs of production, total income, prices of recovery, costs of production, profit, the rate of profit.

While economic efficiency is followed by a social efficiently. The behavior of a draft funding elaborations important to underscore the following: the satisfaction of tourists existence productivity, management of tourism activities, use of resources, actions and activities, civic and social responsibility, the net result. No action by any business should be reflected in the content of the rural development policies.

Following consultation with the official data in the North West of the country, it is found that revenues from the sale of accommodation and food and possibly other ancillary services were reinvested in accommodation either for maintenance or modernization of spaces necessary and
essential tourists, either through external spatial unit (swings, Best offer furniture, small lakes with fish, creating new traditional wear) or upgrading the accommodation (new building or expansion of the existing vertical / horizontal).

North-West region covers 14% of Romania's territory was established under Law no. 151/1998 (amended by Law No. 315/2004) by meeting Bihor, Bistrita-Nasaud, Cluj, Maramures, Salaj and Satu-Mare. Northwestern is characterized by:
- existence of affordable and varied landscape composed of mountain ranges, plains and depressions
- favorable climate for tourism throughout the year.

In 2013, the North West there were 329 travel agencies licensed by the National Tourism Authority, of which most in Cluj County (167), followed by Bihor (75) and Maramures (38). 55 of travel agencies belong to the National Association of Travel Agencies in Romania, which has a branch for the North West. A well-organized rural tourism can be achieved through a strategy of conservation and can accomplish the occupation as a new alternative to current free time doing various recreational facilities. Rural tourism is characterized as an activity which may adversely affect the development of rural areas, loss of identity by industrialization, changing the mentality, the attitude towards architecture and port, adopting modern patterns in everyday life and activities; therefore it is necessary for the conduct of tourism in rural areas should be planned and managed carefully.

The number of tourist arrivals in Northwestern had an accelerated growth during 2013 - 2014. According to data provided by the NIS in Maramures County next arrivals were recorded for foreign tourists / Romanian in agrotouristic hostels (Table 1):

<table>
<thead>
<tr>
<th>Country</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bihor</td>
<td>24,375</td>
<td>31,394</td>
<td>36,866</td>
</tr>
<tr>
<td>Bistrița-Nasăud</td>
<td>2,790</td>
<td>3,444</td>
<td>3,274</td>
</tr>
<tr>
<td>Cluj</td>
<td>27,500</td>
<td>27,531</td>
<td>34,488</td>
</tr>
<tr>
<td>Maramureș</td>
<td>12,519</td>
<td>13,458</td>
<td>17,961</td>
</tr>
<tr>
<td>Satu Mare</td>
<td>6,431</td>
<td>6,946</td>
<td>7,693</td>
</tr>
<tr>
<td>Salaj</td>
<td>3,712</td>
<td>4,582</td>
<td>6,088</td>
</tr>
</tbody>
</table>

Table 1

---

**ARRIVALS OF TOURISTS IN THE REGION NV AGROTURISTIC PENSION**

![Chart no. 1](chart1.png)  ![Chart no. 2](chart2.png)
In the period to take part in growth of tourism demand variations, and this leads to economic and financial development.

In tourist literature was given much attention to economic issues and frequent demand for tourism services, and currently is seeking solutions to reduce as much as possible the negative impact of seasonality phenomenon.

To mitigate seasonal fluctuations in tourism need to examine the causes which they determine what will allow you to better recognize the specific nature of these variations. Factors affecting primarily the attractiveness of tourist resorts and seasonality of activity in the studied areas can cause major changes in seasonal tourism activity.

We can analyze the following factors that could cause economic development:
- existence and richness of natural resources and values;
- the widening of individuals need to relax,
- the level and structure of income population;
- duration and structure of free time for recreation
- secondary tourist offer;
- subjective factors with implications tourist behavior.

Analysis of the factors enumerated helps us to appreciate that tourism demand is flexible while tourism offer must keep step with the requirements, constantly changing and evolving of possible customers.

**CONCLUSIONS AND RECOMMENDATIONS**

In conclusion, we can say that the North West has a high potential and diversified tourism - spa (thermal water or salted, salt mines), cultural (thanks in large cities and thanks to the wealth of historical monuments), mountain, rural, religious (region is imbued with religious traditions), sports and leisure, business tourism, a large number of localities in the region accredited with tourism potential.

The region's largest tourist accommodation capacity in operation meets in Cluj, Bihor and Maramures. Foreigners mostly prefer these three counties, but the number is small and travel packages are not integrated and diversified.

Despite the need for promotion of tourism is realized, there is insufficient information tools and promoting regional tourism and lack of information aimed at the connection between tourist flows and forms of tourism, does not support the harmonious development of specific regional tourism.

Situation analysis indicated that the accommodation traditionally related to ecotourism or adventure tourism (tourist lodges, cabins, rest stops, campsites, etc.) were recorded figures of tourist
arrivals absolutely negligible, only the tens of thousands per year. Analysis average length of stay at the regional show steady declines, the index of capacity utilization also decreased dramatically as a tourist quarter, especially in recent years in the region. There are still some mountain resorts or resorts where length of stay is significantly higher than average where investments should be focused on promoting and recreational services.

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