# CLASSIFICATION OF TOURISM SMEs

## *Turizm KOBİ'lerinin Sınıflandırılması*

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**ABSTRACT**

SMEs, which are extremely important for national economies, are supported by both developed and developing countries due to their advantages. The evaluation of touristic enterprises as "SMEs" in the five-year development plans has enabled tourism enterprises to benefit from these supports and economic aids. The definition of SME may vary between countries and even between institutions and organizations within the same country. Among the reasons for this change are the differences in the criteria used for measurement such as production, marketing, sales volume, number of employees and amount of capital. The aim of this study is to reveal how SME classifications are made in Turkey and European Union member countries. The data within the scope of the study were collected by document analysis method. The general scanning model was preferred as the research design. It has been observed that criteria such as the number of employees, budget volume and sales volume are used in making the classifications. Considering the accommodation establishments in particular, it is understood that the classification is made according to the number of rooms and employees. In this study, attention was drawn to the extent to which SMEs dominate the market, how important they are for the country's economies, and the economic support to be given according to these classifications.

**Keywords:** Classification, SMEs, Tourism

**ÖZ**

Ülke ekonomileri için önemli bir yere sahip olan KOBİ'ler, gelişmekte olan ve gelişmiş ülkeler tarafından sahip oldukları avantajları nedeniyle ekonomik olarak desteklenmektedir. Turizm sektöründe faaliyet gösteren işletmelerin beş yıllık kalkınma planlarında "KOBİ" olarak ele alınması, turizm işletmelerinin de bu ekonomik yardım ve desteklerden faydalanabilmesine olanak tanımıştır. Ülkelerarası ve hatta aynı ülke içinde yer alan kurum ve kuruluşlar arasında bile KOBİ tanımı farklılık göstermektedir. Bu değişikliğin nedenleri arasında üretim, sermaye miktarı, pazarlama, çalışan sayısı, satış hacmi gibi ölçüm için kullanılan ölçütlerin değişik olması gösterilmektedir. Türkiye ve Avrupa Birliği üyesi ülkelerde KOBİ sınıflandırmalarının nasıl yapıldığını ortaya koymak bu çalışmanın amacını oluşturmaktadır. Çalışma kapsamında yer alan veriler doküman analizi yöntemi ile toplanmıştır. Araştırma deseni olarak genel tarama modeli tercih edilmiştir. Sınıflandırmaların yapılmasında bütçe hacmi, çalışan sayısı ve satış hacmi gibi kriterlerin kullanıldığı görülmüştür. Konaklama işletmeleri özelinde bakıldığında oda ve çalışan sayısına göre sınıflandırma yapıldığı anlaşılmıştır. Bu çalışma ile KOBİ'lerin piyasaya ne derece hâkim olduğuna, ülke ekonomileri için ne derece önemli olduğuna ve verilecek ekonomik desteklerin bu sınıflandırmalara göre yapıldığına dikkat çekilmiştir.

**Anahtar Sözcükler:** Sınıflandırma, KOBİ, Turizm

## INTRODUCTION

Tourism sector is seen as an important sector in terms of developed and developing countries, balancing the foreign trade deficit, economic development and providing foreign currency inflow to the country after the 2nd World War (Uğuz, 2014). Accordingly, there are differences in economic development that vary according to geographical regions around the world (Özdemir & Altıparmak, 2005). The tourism sector, which has an important place for the economic development of the country's economies, is a sector in which capital investment is on the rise against the constantly changing demand. It can also be stated that monetary and managerial planning is not easy for this sector, as risk and uncertainty always exist for the tourism sector (Karadeniz & İskenderoğlu, 2011).

SMEs, which are extremely important for national economies, are supported by both developed and developing countries due to their advantages. In order for these supports to be successful, the financial

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and marketing structures of SMEs must be strong (Arslan, 2003). The evaluation of touristic enterprises as "SMEs" in the five-year development plans has enabled tourism enterprises to benefit from these supports and aids. With these opportunities, it is aimed for Turkey to easily adapt to the European Union (Aykın, 2001).

In the Tourism Incentive Law No. 2634, tourism enterprises are defined as "commercial enterprises operating in the tourism sector, which are carried out jointly or separately by real or legal persons of Turkish or foreign nationality". With the "Decision on State Aids in Investments of Small and Medium Sized Enterprises" published in the Official Gazette dated 05.03.1999 and numbered 23630, enterprises with 250 or less employees are designated as SMEs. Within the framework of this decision, it is possible to rate that most of the accommodation enterprises in Turkey are SMEs.

According to the European Commission (2002) it was also stated that SMEs dominate the tourism sector in Europe and more than 99% of these enterprises have less than 250 employees. When the research on the subject was deepened, it was understood that the common idea was that 90% of the accommodation establishments in Europe were SMEs managed by families (European, 2003; Buhalis, 1998; Sheldon, 1993).

The definition of SME may differ between institutions within the country and even according to the countries (Duru & Erdem, 2010). Among the reasons for this change, the differences in the criteria used for measurement such as production, marketing, sales volume, number of employees and amount of capital can be shown (Sarıaslan, 1996). SMEs, which can quickly adapt to constantly changing market conditions, are expressed as enterprises that have a say in the national economies (Dallaryan, 2007). On the other hand, the Turkish Statistical Institute (formerly the State Institute of Statistics) defines SMEs according to the number of employees (DIE, 1997). It was seen that the same definition is used by the State Planning Organization (DPT, 2004). Accordingly: Enterprises with 1 to 9 employees are very small (micro) scaled, Enterprises with 10 - 49 employees are small-scale, enterprises with 50 - 99 employees are medium-sized and enterprises with more than 100 employees were defined as large-scale.

According to the Ministry of Science, Industry and Technology: A micro-enterprise employing less than 10 employees per year and any of its annual net sales revenue or financial balance sheet does not exceed 3 million TL, Small business that employs less than 50 people annually and its annual net sales revenue or financial balance sheet does not exceed 25 million TL and enterprises that employ less than 250 employees and its annual net sales revenue or financial balance sheet does not exceed 125 million TL were defined as medium-sized enterprises (Legislation Information System, 2022).

The definition existing in the founding law of the Small and Medium-Sized Industry Development Presidency (KOSGEB) has been accepted as the basis for the determination of small and medium-sized tourism enterprises in this study. According to this definition, enterprises with 1-9 employees are considered micro, enterprises with 10-50 employees are small, and enterprises with 51 - 250 employees are considered medium-sized enterprises.

**LITERATURE REVIEW**

It is seen by the literature review that some classifications and definitions related to the concept of SME are made. Within the scope of these definitions, criteria such as the number of employees, budget volume and sales volume are used (Çelikkol, Çelikkol, & Koç, 2008).

On the other hand, Şahin (2011) defines enterprises with less than 250 employees and an annual sales volume of less than 50 million Euros as medium-sized enterprises.

According to Sarıgül (2012), hotel enterprises in the status of SMEs were considered to be of great economic importance in terms of creating new job opportunities, contributing to the competitive environment and seeing innovative developments. While tourism SMEs, which are of such importance, encounter major managerial problems, they also deal with problems such as not being able to find

qualified employees, not being able to make R&D investments and not being able to follow innovations such as technological developments because they do not have sufficient financial means. However, it was stated as a problem that they cannot benefit from financial planning and capital markets as they cannot have employees who are experts in finance (Sarıgül, 2012).

Yalçın and Gafuroğlu (2008) mentioned the most striking features of SMEs and defined them as economic enterprises that can make quick decisions, spend more effort, make cheap production with less capital and low budget administrative expenses. The European tourism industry is a sector dominated by SMEs. More than 99% of enterprises employ less than 250 employees, about 94% employ less than 10 employees. On average, tourism SMEs with 6 employees are considered as micro-scale enterprises in Europe. It constitutes a significant part of GDP in many countries. 6.5% of the total European SME turnover is calculated by tourism SMEs. Tourism is a very complex subject as it includes many activities and is quite different from one European country to another.

It was stated by Çatal (2007) that SMEs have a great importance in Turkey as well as in the whole world, and they have a dynamic and immersive effect on the economy. At the same time, it was also stated that approximately 99% of the enterprises in the country are SMEs, and this ratio contributes approximately 60% to employment. It has been pointed out how important SMEs dominate the market and how important they are for the country's economy, since 99% of them are family enterprises and approximately 95% of them are family enterprises. For developing countries, SMEs are also important in terms of creating new employment areas and making positive contributions to the unemployment rate.

As can be understood from the literature given above, there is no globally accepted definition of small and medium-sized enterprises. It can be said that the reason for this is the different sizes of the enterprises, the diversity of the sectors, the level of development of the economies in the countries in which they operate and the differences in cultures (United Nations Conference on Trade and Development, 2007). Although there is no globally accepted definition for SMEs, there are some common features that are accepted in the definitions in this context. These can be listed as having a relatively small share in the market in which they operate, being managed by their own owners, operating independently without being part of a large company (Peacock, 2004). The most used criteria in definitions and classifications are the number of employees, annual sales volume, investment amount and production volume (Harjula, 2008).

## RESEARCH MODEL AND METHOD

This study prepared with a qualitative approach aims to examine, compare and to determine the similarities and differences between the relevant laws, regulations, regulations and ratings that determine the SME classifications in the European Union member countries and in Turkey. The data within the scope of the study were collected by document analysis method. Document analysis includes the process of analyzing written and visual materials for the main and sub-problems of the study. Document analysis can be used alone as a research method (Yıldırım & Şimşek, 2018). The study was carried out with the general survey model. General survey modelling is some of arrangements made over the whole universe or a group, sample or sample to be taken from the universe in order to make a general judgment about the universe in this universe consisting of many elements (Karasar, 2005).

In the general surveying model, the phenomenon or event covered by the research problem is tried to be defined in its own terms and as it is. A researcher who chooses the surveying model as the model of the research method can examine the phenomenon or event itself directly, as well as by making use of various documents or remains that have been kept before, or by reaching witnesses who are living the subject at that moment, and can also carry out his/her own observations (Karasar, 2005).

**DISCUSSING THE FINDINGS BY REVIEWING THE LITERATURE**

The characteristics of small and medium-sized enterprises and large enterprises, prepared by Bos-Brouwers (2010), are given below (Table 1).

**Table 1.** Characteristics of SMEs and Large Enterprises

| Small and Medium Enterprises | Large Enterprises |
|---|---|
| Dominant Role Of Manager/Owner In Management | Distributed Control Between Managers And Stakeholders İn Management |
| Limited Resources Such As Assets, Time, Knowledge And Experience | Economies Of Scale, Abundance Of Resources |
| Flexible Organizational Capacity | Bureaucratic İmmutable Structure |
| Short-Term Focus | Medium And Long Term Focus |
| Strong Local, Regional Focus And Adaptability To Customer Needs | Strong National And İnternational Focus And More Flexible Bonding With Customers |
| Low Level Of Formalization | High Level Of Formalization |

**Source:** Bos-Brouwers, 2010.

Small and medium-sized enterprises are independent enterprises with fewer than a certain number of employees, not subsidiary. The number of employees differs from country to country. The most common upper limit employee number that defines small and medium-sized enterprises is 250 employees, as in the European Union. However, some countries limit this to 200 employees, while the United States considers small and medium-sized enterprises as enterprises with less than 500 employees (Organization for Economic Co-operation and Development, 2005).

The European Commission classifies small and medium-sized enterprises into three categories. The first and largest group are medium-sized enterprises with less than 250 employees and annual turnover of 50 million € or less. Secondly, small-scale enterprises are defined with less than 50 employees and turnover not exceeding 10 million €. Third and lastly, micro (very small) enterprises have been defined with less than 10 employees and a turnover of less than 2 million € (European Commission, 2003). Small enterprises usually have less than 50 employees, while micro enterprises have a maximum of 10 or in some cases 5 employees (OECD, 2005).

The definition of the classification of tourism enterprises in the Regulation on the Certification and Qualifications of Tourism Facilities by the Ministry of Culture and Tourism of Turkey is made as follows.

Article 19 - Hotels are facilities its main function is to provide the accommodation needs of the customers, and besides this service, they can also include auxiliary and complementary units for their food-beverage, sports and entertainment needs. Hotels; They are classified as one, two, three, four, five star hotels.

Article 26 - Restaurants; They are facilities that meet their food and beverage needs with table d'hote, à la carte or special meals and services suitable for these meals.

Restaurants are classified as second and first class. Second-class restaurants cannot be individually certified. In the classification of restaurants, the decoration of the establishment, service standard, taste, quality and presentation characteristics of the food are taken into consideration as well as the qualifications determined in the Regulation (Legislation Information System, 2022).

According to the Turkish Travel Agencies and Travel Agencies Union Law No. 1618, travel agencies are divided into 3 groups in terms of the services they provide: Group A and Temporary Group A, Group B and Group C (Official Gazette of the Republic of Turkey, 2022). According to the Turkish Commercial Code, there are five different types of companies in Turkey. These are; Joint Stock, Limited, Collective, Limited and Cooperative companies. Ordinary limited partnership and collective company are defined as sole proprietorships (Republic of Turkey Ministry of Trade, 2022).

**Classification of Accommodation Enterprises According to Their Scales**

It is known that the concept of Small and Medium Enterprises (SME) is a generally accepted concept. Although the concept is widely accepted, it can be said that the classifications and definitions are very different. These classifications are based on criteria such as the amount of support given by the countries, the number of employees in the enterprises, annual budgets and the amount of investment. Within the scope of this study, small and medium-sized accommodation enterprises were examined according to their scales.

The classification of accommodation enterprises, which are part of tourism SMEs, is made according to different criteria in Turkey. The classification of accommodation establishments can also be made according to the number of rooms. In this context, small hotels with up to 50 rooms, medium-sized hotels with 51 to 100 rooms, and large hotels with more than 100 rooms are stated as (Ingram, Jamieson, Lynch, & Bent, 2000).

SME classification according to European Union criteria is given in Table 2 below.

**Table 2.** SME Classification Criteria in the European Union

| Business Size | Number of Employees | Annual Revenue/Asset Size | Independency |
|---|---|---|---|
| Micro | < 10 | ≤ 2 Million € /  ≤ 2 Million € | Another Company Share ≤ % 25 |
| Small | < 50 | ≤ 10 Million € / ≤ 10 Million € | |
| Medium | < 250 | ≤ ≤ 50 Million € / 43 Million € | |

**Source:** (Şahin, 2011)

When Table 2 is examined, it is seen that enterprises with less than 10 employees and a total budget of less than 2 million Euros in European Union member countries are defined as micro (very small) enterprises. In addition, enterprises with fewer than 50 employees and a total budget of less than 10 million Euros are considered small enterprises. Enterprises with less than 250 employees and a total budget of less than 50 million or 43 million Euros are defined as medium-sized enterprises. Enterprises that meet only one of the annual sales volume or budget size requirements in criteria other than the number of employees are also accepted as SMEs (Şahin, 2011).

In addition to the criteria mentioned, in the recommendation decision of the European Union taken in 2003 within the scope of the European Union harmonization laws, it was also stated that the enterprises to be included in the SME classification should have the right to operate and that more than 25% of the shares should not belong to an external business (Öztürk, 2007).

The definitions and classifications of SMEs by the Turkish Small and Medium Enterprises Development Organization (KOSGEB) are given in Table 3.

**Table 3.** SME Definition and Classification Criteria

| SME Definition | Number of Employees | Annual Revenue/Asset Size |
|---|---|---|
| Micro | \|< 10 | \|< 3.000.000 TL |
| Small | \|< 50 | \|< 25.000.000 TL |
| Medium | \|< 250 | \|< 125.000.000 TL |

**Source:** www.kosgeb.gov.tr

According to the regulation published in the Official Gazette of the Republic of Turkey dated 2005 and numbered 25997 in Turkey, the definition and classification criteria of SMEs were made as explained in Table 3. KOSGEB (Small and Medium Enterprises Development and Support Presidency) defines SME as "Micro enterprises, small enterprises and medium-sized enterprises, which employ less than 250

workers and its annual net sales volume or annual budget does not exceed 125 Million Turkish Liras, Economic units, which are classified as enterprises and briefly called "SMEs", have been updated as "enterprises". In this context, micro (very small) enterprises are defined as enterprises with less than 10 employees and its annual budget does not exceed 3 Million Turkish Liras.

Enterprises employing less than 50 employees and its annual net sales revenue or financial balance sheet do not exceed 25 Million Turkish Liras are classified as small businesses. Medium-sized enterprises, on the other hand, are defined as enterprises that employ less than 250 people and its annual net sales revenue or financial balance sheet does not exceed 125 Million Turkish Liras.

**Large-Sized Accomodation Enterprises**

According to Demirtaş (2010), other than the number of rooms, sometimes very different criteria can be used to classify hotel businesses according to their scales. Criteria such as the number of workers working in a hotel business, bed capacity, annual income, the size of the area allocated by the business for the social area, share ownership in the market can be given as examples of criteria that can be used when classifying according to their size. Apart from the physical criteria given in the example, intangible criteria such as service level, policies and image of the enterprise are also taken into consideration. Mostly, the scales of hotel businesses are made according to the number of rooms.

When evaluated according to the number of rooms, businesses with a room number over 100 are stated as large hotel businesses (Ingram et al., 2000). In the domestic literature, the generally accepted classification of rooms is defined as small with 50 or less rooms, medium with 50 to 100 rooms, and large scale accommodation businesses with more than 100 rooms (Avcıkurt, 2003; Akgöz, 2003; Akın, 1998; Barutçugil, 1989; Olali &Korzay, 1989).

**Medium-Sized Accomodation Enterprises**

It has been observed that institutions and organizations working for SMEs in Turkey are divided into different classifications and definitions according to the number of employees, the amount of investment and the amount of incentives they receive. These differences are shown in Table 4 below. Şahin (2011) defines medium-sized enterprises as enterprises with less than 250 employees, with an annual budget of less than 50 million Euros or with a budget volume of less than 43 million Euros. In this context, it is seen that a standard definition is needed in order to create a common strategy for SMEs.

**Table 4.** SME Definitions Used in Turkey

| Organisation | Scope of Definition | Criterion for Definition | Micro | Small | Medium |
|---|---|---|---|---|---|
| KOSGEB | Manufacturing Industry | Number of Employees | - | 1-50 | 51-150 |
| HALKBANK | Manufacturing Industry, Tourism, Software Development | Number of Employees | - | - | 1- 250 |
| | | Fıxed Investment Amount (€) | 230.000 | 230.000 | 230.000 |
| Undersecretariat of Treasury | Manufacturing Industry, Tourism, Agricultural Industry, Education, Health, Software Development | Number of Employees | 1-9 | 10-49 | 50-250 |
| | | Investment Amount, Amount of Investment Subject to SME Incentive Certificate (Euro) | 350.000 | 350.000 | 350.000 |
| Undersecretariat of Foreign Trade | Manufacturing Industry | Number of Employees | - | - | 1-200 |
| | | Fıxed Investment Amount (€) | - | - | 1.830.000 (€) |
| EXIMBANK | Manufacturing Industry | Number of Employees | - | - | 1-200 |

**Source:** Undersecretariat of Treasury, Undersecretariat of Foreign Trade, KOSGEB, EXIMBANK,

HALKBANK

**Small-Sized Accomodation Enterprises**

Small-scale enterprises usually have less than 50 employees, while micro enterprises have a maximum of 10 or mostly 5 employees (OECD, 2005). In the tourism sector, there are many business options for individuals or families to become entrepreneurs. As an example, part-time jobs, home-office (working from home with the necessary conditions), additional work (work done in addition to the main job) and activities carried out by the family in the place where they live (guest house) can be given (Getz, Carlsen & Morrison 2004).

Due to the differences such as small businesses having their own characteristics, different expectations and mindsets, researchers have made different types of evaluations (Akbaba, 2013). Morrison (1996) defines small-scale tourism businesses as tourism businesses that are financially supported by an individual or a group, do not have a professional management style and are directly managed by business owners. In addition, Öztekin and İlhan (1994) describe small-scale accommodation businesses as businesses that provide services, first as temporary accommodation places, and then meeting the food and beverage, entertainment and other needs of people while meeting their travel needs.

**CONCLUSIONS AND RECOMMENDATIONS**

SMEs have a value that cannot be underestimated due to the high employment they provide in the economies of both developed and developing countries. According to the Turkish Statistical Institute report (2016), SMEs accounted for 99.8% of the total number of enterprises in 2014, 73.5% of employment, 54.1% of salaries and wages, 62% of the turnover, 53.5% of the added value and 55% of the gross investment in tangible goods. The sustainability of SMEs in an economy can only be achieved when they make sales and become profitable. In other words, the profit rate of their sales is very important for the continuation of the existence of SMEs and the healthy functioning of the economy in which they operate (Özbek, 2008).

Yılmaz (2007) has expressed the tourism sector as an important sector for development and growth. At the same time, he has drawn attention to the importance of tourism SMEs for the country's economy by contributing to the development of other sectors, making more production with less investment, and thus being less affected by economic fluctuations than large enterprises. In periods when global economic problems were experienced and demand, energy and raw materials decreased, SMEs acted as a buffer with a wide variety of service, product structures and flexible management styles and ensured the continuation of their competitive power in the international arena (Bayrak & Akdiş, 2000). In order to increase their competitiveness, SMEs need to be aware of their advantages in the constantly developing world and restructure to strengthen their weaknesses (Erkan & Eleren, 2001).

The place of a country on the world stage as an economic power depends on the entrepreneurs in that country and the encouragement and support of entrepreneurship. SMEs, which are considered as the balancing element of the free market economy, have become institutions that are increasingly supported by public authorities in many countries, especially in Europe, due to their contributions in creating employment and bringing competition conditions closer to full competition.

It is thought that the establishment of standard classification criteria accepted by all institutions in order for enterprises currently operating in the tourism sector to be considered as SMEs will reduce bureaucracy and facilitate the transfer of economic supports. While preparing the strategic action plan for tourism SMEs, the developments in the European Union should be followed closely and competitiveness should be maintained. Adding the definition of SME to the legislation of the unions and organizations that have been established or planned to be established in the tourism sector will be a guide for the affiliated enterprise to know its own classification.

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