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PERCEPTION OF A RECREATIONAL VOUCHER AS AN INNOVATION AND SUSTAINABLE TOOL OF TOURISM DEVELOPMENT

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Abstract: The submitted contribution deals with the current status and view of the recreational vouchers as a tourism support tool from the point of view of employees who are entitled to use this option. The aim of the study was to find out, describe, and evaluate the perception of recreational vouchers as a tool of sustainable domestic tourism by employees who used this option and compare them with the perception of those who have not done it yet. Overall, 188 respondents took part in the questionnaire research held in person and online, in the period from December 2022 to February 2023. The methodology of the research to verify the perception of respondents included the use of Shapiro-Wilk normality test, Mann-Whitney test, Kruskal-Wallis test, and Spearman correlation coefficient, which were evaluated in Software Gretl. The results of the research brought a positive opinion even from the public who did not have the opportunity to use them, but the statistical verification of the hypotheses did not show a different perception of the voucher among the respondents and their selected characteristics (age and place of residence). On the other hand, a positive opinion about the recreational voucher is confirmed, from which it can be concluded that the voucher can be perceived as an important and necessary tool oriented toward the development of sustainable domestic tourism in Slovakia.

Keywords: domestic tourism support; managerial innovation; tourism development tools; sustainable tourism ideas; Slovakia

1. Introduction

Until 2019, the tourism industry was regarded as one of the rapidly expanding sectors in the global economy. It was perceived as a distinct form of economic activity and a multidisciplinary complex. According to various studies, domestic and active tourism have a significant impact on local economic growth. Domestic tourism, which refers to travels within a country's borders, has been a long-standing practice throughout history. In recent times, mass domestic tourism has gained popularity due to factors such as increased disposable income, improved work rights, and government policies promoting internal movement. Unlike international tourism, domestic tourism involves travels within one's own country and constitutes a significant portion of total tourism expenditure, making it a key driver of the economy.

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Countries recognize the importance of domestic tourism in reducing poverty, enhancing infrastructure, generating employment opportunities, and fostering economic growth. The economic significance of domestic tourism lies in the fact that the money spent by domestic tourists circulates back into the local economy, contributing to its sustainability and prosperity. As the value of domestic tourism continues to rise, an increasing number of countries are adopting innovative development tools to expand their markets. For instance, in Slovakia, the government introduced a new law on domestic tourism, providing a framework for implementing state support schemes and promoting managerial innovation.

The anticipated resurgence of international travel in the post-COVID-19-pandemic era has the potential to aid national or regional destinations in recovering from the economic and social effects caused by the pandemic. This revival in travel can bring about positive impacts and advantages associated with tourism (Duong et al., 2022). In OECD countries, the majority of tourism spending, approximately 75%, is attributed to domestic tourism. Furthermore, the situation is even more pronounced in the European Union (EU), where domestic tourism expenditure exceeds international tourism expenditure by a factor of 1.8 (UNWTO, 2020). In several countries, a wide range of measures aimed at stimulating domestic tourism was implemented, for which a number of activities were carried out. These include marketing and promotion initiatives as well as financial incentives (Jean-Pierre & Perrain, 2016). Concrete sustainable tools taking targeted steps to increase the number of domestic tourists may be mentioned on the example of Italy, where the Bonus Vacanze initiative provides households with income up to €40,000 with allowances of up to €500 that can be spent in establishments of tourism accommodation. France applied the project #CetÉtéJeVisiteLaFrance (This summer I visit France) the aim of which is to point to the differences of the national destinations. As for European destinations, Greece invested €30 million to support holidays that come from social groups with low income by tourism program "Tourism for All". In the region of Asia, Japan, for instance, started the campaign called "Go To". It aims to run domestic tourism by covering the travelling expenses from governmental sources. There exist several other tools that confirm that the majority of countries pay attention to the sustainable development of domestic tourism (UNWTO, 2020).

To delve into the specific circumstances in Slovakia, domestic tourism received support through the parliamentary approval of a new law dedicated to domestic tourism (Kvítková et al., 2021; Štrba et al., 2020). This law establishes the groundwork for implementing state support schemes and providing a minimum of €100 million in aid to the sector (Šenková et al., 2021; Švedová et al., 2020). Since 2010, Slovakia has put into effect a support package for maintaining domestic tourism in the form of a recreational voucher (Sorger, 2023). Legislatively, the instrument was based on the Tourism Promotion Act (Zákon č. 91/2010 Z. z. o podpore cestovného ruchu, 2010). However, recreational vouchers did not come into force until 2019. Considering this, we can define recreational vouchers as an employee's benefit designed to support sustainable domestic tourism in Slovakia. In a way, it can be seen as an incentivizing factor that acts as a stimulating requirement (Černegová, 2020). It should be noted that recreational vouchers serve as a form of a payment issued to individuals, specifically for use within the borders of Slovakia, and can only be utilized with authorized partners within the designated network (Švaňová, 2020). They are valid each year until the end of the calendar year and serve to pay for the accommodation of the employee and their family members, as well as for the payment of services connected with accommodation.

According to the Labor Code (§152a) standard (as cited in Mihál, 2020, para. 1), “an employer who employs more than 49 employees shall provide an employee (whose employment lasts continuously for 24 months), at their request, a recreational allowance in the amount of 55% of eligible expenses, but not more than EUR 275 per calendar year”. By actively supporting and promoting year-round activities, there is a potential for attracting a larger number of domestic tourists from various regions of the country (Wróblewski, 2022). Gradually, the seasonality of employment can fade into the background and we can replace it with year-round work. Any effective financial support that is effective for the development of tourism will therefore have a significant impact on direct or indirect employment in Slovakia, because any service related to tourism includes numerous accompanying services in other sectors of the economy, such as food industry, as well as agriculture, and others (Kock et al., 2019). The local government can also benefit from this situation, as the rise in tourist numbers and overnight stays will result in the increased revenue from local fees. As a result of the increased use of certain tourism services and the increase in the income of tourism businesses as tax payers, the state also derives assets from the increased corporate income tax and value added taxes (Vasanicova et al., 2021). Employers can take advantage of the fact that they can deduct certain expenses that are tax-free. From the point of view of building a positive relationship between the employer and the employees, especially in the case of providing voluntary contributions for recreation, it also contributes to the company's social policy (Novacká et al., 2020). The advantage of using recreational vouchers for employees is that they do not have to use their own finances for their recreation in so high amount (Seneši, 2019). On the other hand, as Jean-Pierre and Perrain (2016) mention, implementation requires statistical data, so recreational vouchers should be perceived as a tool from different points of view.

Deeper studies on recreational vouchers in domestic conditions are still absent. So far, there have been many contributions that clarify the essence of vouchers, but they do not explain the problem in more detail in an analytical or scientific way. One of the available studies was provided by Dorčák et al. (2019). Their study applied to employees of selected companies; they determined whether employees have the information that they are entitled to use a recreational voucher to take a vacation in Slovakia. This study showed that, since it was relatively new information, and considering the fact that the vouchers were applied in practice for only one year, that awareness was low. They point to the need for further investigation of this topic from several points of view. Derco (2021) discussed recreational vouchers in the context of spa development. He pointed out that the development of interest in spa tourism can be supported by the creation of an element to support domestic tourism. This is where vouchers could help so that the public can use them to visit spas and thus actively use their free time in combination with health care. The latest study from The News Agency of the Slovak Republic (2023) reported on the popularity of recreational vouchers. They note that for 58% of the respondents, holiday vouchers are a good opportunity to save on holiday expenses; 43% of the respondents said that it is a good tool to support tourism in Slovakia; 35% of the respondents do not use vouchers because their employers do not offer such an option; and 10% of the respondents are not interested in this form of support. The contribution of €275 is not enough for 15% of respondents. Another 13% stated that it is restrictive that the voucher can only be used in Slovakia. For 10% of the respondents, vouchers have insufficient flexibility, and 8.6% of the employees perceive administrative complexity. The survey showed

that vacation vouchers are not losing their popularity, although there are still employers who do not offer them. However, the study does not indicate the total number of respondents who participated in the research. Based on the mentioned facts and benefits of recreational vouchers, the aim of subsequent research was to determine the perception of this tool by the general public and at the same time answer the question: Does the domestic public perceive recreational vouchers as an important tool of sustainable domestic tourism?

2. Methodology

Within the countries of the EU, there are several supporting elements on the market in terms of recreational vouchers. However, the difference is the form of providing the license, the amount of the contribution for its implementation, and the tax and levy burden regime. The advantage of the vouchers in some countries is that they allow their use on holidays abroad, and the target group is not specific employees but selected social groups (Novacká et al. 2020). In Slovak conditions, this way of tourism and economic support is highly connected with the area of Slovakia and thus with the support of domestic tourism. The aim of the study was to find out, describe, and evaluate the perception of recreational vouchers as a tool of sustainable domestic tourism by employees who used this option and compare them with the perception of those who have not done it yet.

Several research methods were used for the processing of the study. The primary method of data collection for the research was the questionnaire method, which was used to find out the opinion of employees and the public on the use of recreation vouchers as a tool of sustainable domestic tourism support.

The questionnaire consisted of two versions:

- version for working people without a request to use a recreational voucher and
- version for working people with a request to use a recreational voucher.

The object of the research was employees working in companies with more than 50 employees, with a length of employment in the company of at least two years for a permanent employment relationship. The respondents of the selected category were employees of different ages who used recreational vouchers in various regions of Slovakia. The second sample of respondents was those who were not given the opportunity to use the voucher, where the effort was to find out their opinion on this element, despite the fact that they did not have the opportunity to use it. Respondents who are economically active were primarily addressed.

All hypotheses (H_s) were verified using the Shapiro-Wilk normality test, which was applied to test and verify the assumption whether the considered random variable has or does not have a normal distribution. The normality test consisted of: H_0 which means that the variable has a normal distribution and H_1 which means that the variable does not have a normal distribution.

In connection with it, if H_0 is rejected, which means that the p -value is less than .05, it can be said that the variable did not have a normal distribution, and for further testing it is necessary to use non-parametric tests, namely the Mann-Whitney U test for determining the relationship between two variables, and the Kruskal-Wallis's test for the association between multiple variables. The Spearman correlation coefficient was used to determine the relationship between continuous variables when the normality of the measured data was violated. The respondents of both groups were asked 10 questions in total the chosen results of which were used for the purpose of this study. The questionnaire was made on Likert 5-point scale with the possible answers: *definitely*

yes—strongly agree; *yes*—agree; *don't know*—neither agree nor disagree; *no*—disagree; *definitely no*—strongly disagree. The questions (Q) that respondents were asked were:

Q₁: Can recreational vouchers be treated as a significant tool of sustainable domestic tourism?

Q₂: Are or will recreational vouchers be an incentive/stimulus for your continuous domestic tourism travelling?

Q₃: Is the policy of recreational vouchers appropriately determined for sustainable purposes?

Q₄: Can recreational vouchers be treated as a proper tool for sustainable support for domestic tourism establishments?

The questions in the questionnaire were formulated on several levels. For the purposes of this paper, four were chosen, which were treated as fundamental questions. The first was the perception of the contribution of recreational vouchers to the economy at the national level. This was intended by motivating domestic tourists to spend their free time and consume services on the domestic territory. The second level was the personal level. The question investigated whether recreational vouchers in the form they are now (considering all their specificities) can be a tool to support the sustainable operation of the industry. The third question was aimed at setting a policy for the application of recreational vouchers for employees. It investigated whether the policy of recreational vouchers is suitable for sustainable purposes. The last selected question aimed to find out the perception of recreational vouchers as the right tool to sustainably support corporate services in the tourism industry. Accommodation services are dominant here, but payment may also cover other services, with two nights' accommodation being a basic condition.

To fulfil the aim of the study, *Hs* which dealt with selected characteristics of the respondents, namely age and place of residence were determined:

H₁: We assume that the perception of the recreational voucher tool by the respondents who used their recreational vouchers will be different compared to the respondent who did not use them;

H_{1.1}: We assume that the perception of the recreational voucher tool by the respondents who did not use recreational vouchers does not depend on the age of the respondents;

H_{1.2}: We assume that the perception of the recreational voucher tool by the respondents who did not use recreational vouchers does not depend on the respondents' place of residence;

H₂: We assume that there are statistically significant differences between the perception of the recreational voucher elements and selected characteristics of the respondents;

H_{2.1}: We assume that the perception of the recreational voucher elements by the respondent who used their recreational vouchers does not depend on the age of the respondents; and

H_{2.2}: We assume that the perception of the recreational voucher elements by the respondent who used their recreational voucher does not depend on the respondents' place of residence.

3. Results

Based on these chosen characteristics, it is possible to partly generalize who this voucher is worth to address and what is the most typical recreational voucher user profile (disregarding the fact that all employees are entitled to it according to the previously mentioned assumptions, stated in the theoretical part of the study). A total of 210 respondents were approached for the implementation of the research. Subsequently, the answers from 188 respondents were valid. Of this number, 81 respondents (43.1%) took part in questionnaire research number one, which was filled in by the respondents who have already used their recreational vouchers. These respondents were later categorized in Table 1 as Group one. In

questionnaire research number two, 107 respondents (56.9%) participated; this questionnaire was intended for the opinion of the respondents who have not had the opportunity to use their recreational vouchers yet. Table 1 categorizes this group of respondents as Group two.

From the point of view of the time of implementation of the study, the questionnaire research took place in the months of December 2022 to February 2023. Part of the respondents were approached by random selection through inquiries in public spaces of the cities of Košice and Prešov. The choice of specific cities reflected their geographical position in the country as well as their significant natural, cultural, or historical potential for the development of tourism. This also reflects the overall performances brought by tourism in them as regions. On the other hand, however, for a long time, they have had significant economic backwardness compared to other regions of Slovakia. Considering this fact, it is precisely tourism that plays an important role for the overall stabilization of the population. Their answers were recorded electronically. The respondents of the available sample were contacted via e-mail addresses, where they subsequently filled out the electronic version of the questionnaire created on the MS Forms platform. The primary variable for the selection of respondents was their right to use recreational vouchers from the employer and the secondary was their previous use or non-use of the voucher. Table 1 records the selected characteristics of the respondents (gender, age, place of residence, and education) in both groups.

Table 1. Selected characteristics of the respondents of both groups

	Group one	Group two
Respondents' gender	Men: 43.2% (35) Women: 56.8% (46)	Men: 57.9% (62) Women: 42.1% (45)
Respondents' age	Young respondents (19–25): 20% (16) Economically active (up to age 62): 80% (64) Pensioners (over 62—still working): 0% (0)	Young respondents (19–25): 41.1% (44) Economically active (up to age 62): 58% (62) Pensioners (over 62—still working): 0.9% (1)
Respondents' place of residence	City: 53.1% (43) Countryside: 46.9% (38) Secondary education: 49.4% (40)	City: 62.6% (67) Countryside: 37.4% (49) Secondary education: 45.8% (49)
Respondents' education	University education: 50.6% (41)	University education: 54.2% (58)

Figure 1 shows the results of the research, using four question that focused on the perception of recreational vouchers as a possible sustainable domestic tourism development tool. The results of both of the groups are presented in the Figure 1—those who already used their recreational vouchers for their holiday and the ones who have not used them yet because of different reasons.

In the first question, the respondents were asked how they treat recreational vouchers. The aim was to find out if even the people using this voucher also perceive this tool as the one which can act as a means of sustainable development of domestic tourism. Most respondents from both groups strongly agreed with the opinion that recreational vouchers can be treated as a significant tool of sustainable domestic tourism. The results point to the

fact that they understand the importance of this element, as well as its positive consequences, and affect if it were to be continued in the practice of tourism.

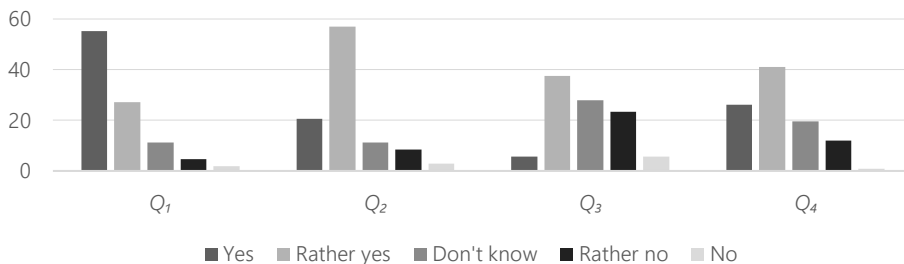


Figure 1. Perception of recreational voucher by public (in %).

The second question aimed to find out the opinion of the respondents whether recreational vouchers is an incentive/stimulus for their continuous domestic tourism travelling. For the group that already used recreational vouchers, they were asked if recreational vouchers motivate or inspire them to spend holiday in their own country. The other point of view on this question is if this tool potentially influences their opinion or decision-making. In case of the group that has not used the voucher until present because of different reasons, the aim was to find out if they have a possibility to use vouchers, and if they would travel more in domestic tourism. The results of both groups showed quite comparable results. Both groups agree that they perceived recreational vouchers as a relatively strong stimulus that inspires them for continuous travelling in their home country.

The third question tried to find out the opinion how the respondents of both groups treat the vouchers and the conditions set for use of recreational vouchers. As mentioned in the theoretical part of the study, the use of recreational vouchers is related to several prerequisites. The most important of them is the employment of individuals. Based on the duration of the employment relationship, its nature, the number of employees in the company, etc. residents are entitled to use them. However, these criteria, on the other hand, potentially disadvantage small businesses with up to 49 employees. Therefore, the question was directed to the essence of whether the policy of vouchers is set correctly. Comparing to the previous question, in this case the answers were the most diverse. Respondents who are entitled to use them dominantly marked the policy as appropriate. Those respondents who were not entitled to use this option had a fundamentally different opinion on this topic. Nevertheless, the “yes” option was again chosen as the most frequent.

The fourth question aimed at expressing an opinion on whether recreational vouchers can be perceived as a tool for sustainable domestic tourism, to maintain its operation more permanently. A majority of respondents expressed their positive attitude toward this statement. They perceive recreational vouchers as a correctly chosen tool that should support domestic tourism in a more sustainable form. According to the respondents, its existence brings benefits on several sides. On the one hand, it is on the part of the employee themselves, who travels more often thanks to this tool. In many cases, those who did not travel at all, took part in tourism in their home country thanks to this voucher. The second are the tourism businesses themselves, which suffered a significant decline during the pandemic and many had a problem with their existence in the future. It is these

vouchers that can help increase their turnover. The third is the state which can clearly benefit significantly from the performance of tourism based on many economic parameters.

To test $H_{1,1}$, descriptive characteristics of the perception of recreational vouchers and the

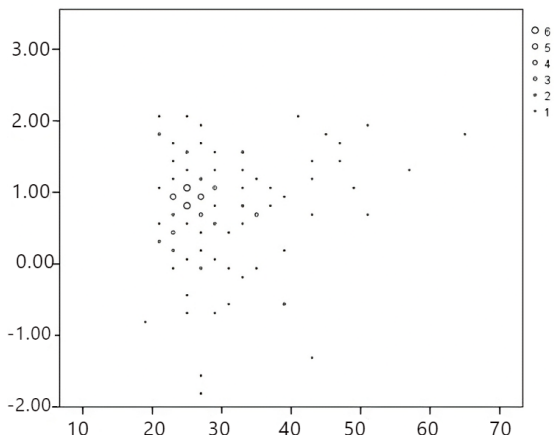


Figure 2. Values of the variable Perception of recreational vouchers and the age of the respondents who did not use vouchers.

Table 2. Descriptive characteristics of the perception of recreational vouchers and the age of the respondent in the sample who did not use recreational vouchers

	Perception of recreational voucher	Age
Quantity	107	107
Average	0.76	29.38
Median	0.75	27
Standard deviation	0.74	8.39
Skewness	-0.91	1.67
Kurtosis	1.32	3.17
Minimum	-1.75	19
Maximum	2	65

Table 3. Shapiro-Wilk normality test for the perception of recreational vouchers and for the age of the respondents in the sample who did not use recreational vouchers

	Perception of recreational voucher	Age
Test statistics	0.93	0.83
Degrees of freedom	107	107
<i>p</i> -value	.00	.00

age of the respondents (Table 2), as well as their graphical representation (Figure 2) were done first. The results were then used as a basis for our further testing.

The normality of the variable Perception of recreational vouchers and the age of the respondents who did not use recreational vouchers was verified by the Shapiro-Wilk normality test. The results are presented in Table 3.

H_0 analyzed by the Shapiro-Wilk test at the significance level $\alpha = .05$ can be rejected for the perception of recreational vouchers and for the age of the respondents who did not use recreational vouchers. The relationship between age and the perception of recreational vouchers for the respondent who did not use recreational vouchers was investigated by the Spearman correlation coefficient. The null correlation H is not rejected; the *p*-value (.49) is greater than .05. It can be concluded that there is no statistically significant connection between the age and the perception of recreational vouchers for the respondents in the sample who did not use recreational vouchers.

To test $H_{1,2}$, descriptive characteristics of the perception of recreational vouchers and the place of residence (countryside

and a city) were provided first (Table 4). The outcome served as the basis for our subsequent testing.

The result of the Shapiro-Wilk normality test for the variable Perception of recreational vouchers for the respondents with a place of residence in a city and in the countryside, who did not use recreational vouchers, is presented in Table 5. H_0 of the variable Perception of recreational vouchers tested by the Shapiro-Wilk test at the significance level $\alpha = .05$ is rejected for both places of residence of the respondents in the sample who did not use recreational vouchers. Since the H was rejected, the difference in the perception of a recreation voucher for these two groups was verified by the Mann-Whitney U test. A box diagram in Figure 3 graphically represents the values of the investigated variable for the respondents with regard to the place of residence, and the test results are summarized in Table 6. Based on the stated results, it can be concluded that there is no statistically significant difference (the p -value of the test is greater than .05) in the perception of recreational vouchers in the sample of the respondents with a place of residence in a city and in the countryside, who did not use recreational vouchers.

To find out if our assumption from $H_{2,1}$ is true, descriptive characteristics of the perception of recreational vouchers and the age of the respondents (Table 7) as well as their graphical representation (Figure 4) were provided first. The obtained results were then used as a basis for additional testing.

Table 4. Descriptive characteristics for the variable Perception of recreational vouchers with regard to the place of residence of the respondents in the sample who did not use recreational vouchers

	Countryside	City
Quantity	40	67
Average	0.86	0.70
Median	0.87	0.75
Standard deviation	0.71	0.75
Skewness	-1.01	-0.88
Kurtosis	2.15	1.13
Minimum	-1.5	-1.75
Maximum	2	2

Table 5. Shapiro-Wilk normality test for the perception of recreational vouchers with regard to the place of residence of the respondents in the sample who did not use recreational vouchers

	Countryside	City
Test statistics	0.92	0.93
Degrees of freedom	40	67
p -value	.01	.00

Table 6. The result of the Mann-Whitney U test for the perception of recreational vouchers with regard to the place of residence of the respondents in the sample who did not use recreational vouchers

	Countryside	City
Average rank	57.74	51.77
Sum of the orders	2309.5	3468.5
Test statistics	1190.5	
p -value	.33	

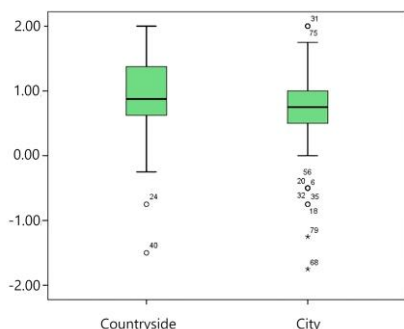


Figure 3. Box diagrams of the perception of recreational vouchers with respect to the place of residence of the respondents who did not use vouchers.

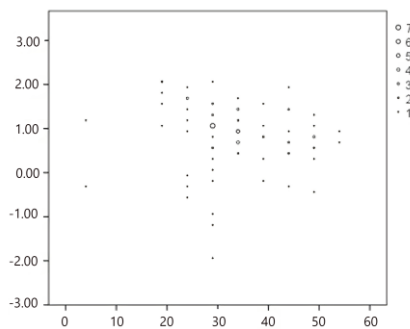


Figure 4. Perception of recreational vouchers and the age of the respondents in the sample of respondents who used vouchers.

The normality of the variable perception of recreational vouchers and the age of the respondents who used recreational vouchers was verified by the Shapiro-Wilk normality test. The results of the Shapiro-Wilk normality test are shown in Table 8.

Table 7. Descriptive characteristics of the perception of recreational vouchers and the age of the respondents in the sample who used recreational vouchers

	Perception of recreational vouchers	Age
Quantity	81	81
Average	0.76	33.51
Median	1	32
Standard deviation	0.75	10.13
Skewness	-1.11	-0.12
Kurtosis	2.08	0.33
Minimum	-2	4
Maximum	2	55

Table 8. Shapiro-Wilk normality test for the perception of recreational vouchers and for the age of the respondents in the sample who used recreational vouchers

	Perception of recreational vouchers	Age
Test statistics	0.92	0.96
Degrees of freedom	81	81
<i>p</i> -value	.00	.43

The H of normal distribution analyzed by the Shapiro-Wilk test at the $\alpha = .05$ significance level was rejected for the perception of recreational vouchers of the respondents who used recreational vouchers. The relationship between age and the perception of recreational vouchers for the respondents who used recreational vouchers was verified using the Spearman correlation coefficient. The H of zero correlation between them is not rejected, the p -value (.22) is greater than .05. Based on the results, it is possible to conclude that there is no statistically significant connection between age and the perception of recreational vouchers. In this part, there was an interest to find out whether the perception of the recreational voucher element by the respondent who used recreational

vouchers does not depend on the respondents' place of residence.

As next step, at the case of those respondents who already used recreational vouchers, Table 9 descriptively evaluates the variable perception of recreational vouchers with regard to

the place of residence of the respondents. The result of the Shapiro-Wilk normality test for the variable Perception of recreational vouchers of the respondents with a place of residence in a city and in the countryside who used recreational vouchers can be seen in Table 10. The H of a normal distribution of the variable Perception of recreational vouchers tested by the Shapiro-Wilk test at the significance level $\alpha = .05$ was rejected for both places of residence of the respondents in the sample who used recreational vouchers. Since the H was rejected, the difference in the perception of recreation vouchers in these two groups was investigated using the Mann-Whitney U test. The values of the investigated variable for the respondents (with regard to the place of residence) are graphically represented in Figure 5 by a box diagram, and the test results are summarized in Table 11. Using the results of the research, it is possible to conclude that there is no statistically significant difference (p -value of the test is greater than .05) in the perception of recreational vouchers in the sample group of the respondents with a place of residence in a city and in the countryside who used recreational vouchers.

Table 9. Descriptive characteristics for the variable Perception of recreational vouchers with regard to the place of residence of the respondents in the sample who used recreational vouchers

	Countryside	City
Quantity	38	43
Average	0.90	0.79
Median	1.0	0.75
Standard deviation	0.71	0.79
Skewness	-0.88	-1.25
Kurtosis	1.20	2.65
Minimum	-1.25	-2
Maximum	2	2

Table 10. Perception of recreational vouchers by respondents who used it before with regard to the place of residence of the respondents

	Countryside	City
Test statistics	0.93	0.91
Degrees of freedom	38	43
p -value	.02	.00

Table 11. The result of the Mann-Whitney U test for the perception of recreational vouchers with regard to the place of residence of the respondents in the sample who used recreational vouchers

	Countryside	City
Average rank	42.96	39.27
Sum of the orders	1632.5	1688.5
Test statistics	742.5	742.5
p -value	.47	.47

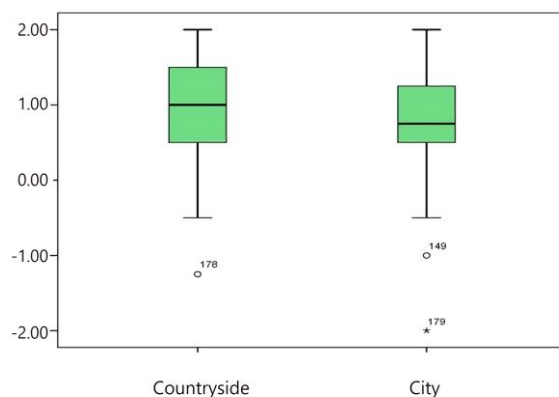


Figure 5. Box diagrams of the perception of recreational vouchers with respect to the place of residence of the respondents who used vouchers.

4. Discussion

As it follows from the nature of recreational vouchers, not everyone who is an employee of companies operating on the territory of Slovakia is entitled to use recreational vouchers to spend a vacation on the territory of this country. Evaluating from the results, the respondents who used their recreational vouchers were satisfied with the conditions of their setting as well as with the possibilities of the services provided. Based on their positive experience, they have a positive attitude regarding the perception of recreational vouchers as a suitable tool for maintaining and sustainable developing of domestic tourism. Despite the fact that the data of the Statistical Office of Slovak Republic (2023) show that a slightly more dominant part of Slovak tourists prefer to spend their holiday abroad, the implementation of recreational vouchers supported their motivation to spend their holidays in their own country.

From the overall survey, it was found that most of the participants understand the element of a recreational voucher. They perceive it as a suitable means to support the development of sustainable domestic tourism. Even though the respondent group two mainly included those who are not entitled to use them, their overall perception of this tool is positive. If they had this option in the future, they would definitely make full use of it. As resulting from the research, the majority of employees find recreational vouchers interesting and they would appreciate it if their employer offered them sustainably in the long term. These employees would like to relax in destinations that offer wellness services and quality catering services. They would also take a break from work, and when choosing a destination, they would consider the time of year, and they would prefer to travel in the summer. They would also pay attention to the opportunities offered for various activities in the vicinity of the destination.

During the verification of the H_s in a statistical way, we can state that the perception of the respondents does not depend on their age and place of residence because the p -value does not show a statistical difference. Thus, it is not possible, as it was originally intended, to establish a more universal profile of employees using recreational vouchers for subsequent segmentation. From the overall result, we can say that respondents who used and did not use recreational vouchers have a positive attitude toward them. We can monitor this with the help of a green box fence, the value of which is above 0, which determines the positive attitude of the respondents.

The novelty and the comparison of the research can be interpreted basically in the fact that studies carried out so far have been published in domestic conditions. They describe the essence of recreational vouchers that can be used in Slovak conditions only on a general level. Due to the fact that the essence of recreational vouchers differs in the countries where they have been applied, this topic is therefore specific and territorially limited. So far, however, no view of the public in the form of tourism participants has been projected into such a form how they perceive this tool of support. In domestic condition the opinion of the public on the example of tourism participants was not known in detail.

5. Conclusion

Based on the data obtained from surveys and personal communication with employers and employees who have an overview of recreational vouchers, it was possible to identify the main problems regarding recreational vouchers and their use. Despite the fact that, in general, recreational vouchers are perceived positively, the research brought the discovery of the perception and shortcomings that come to the fore in connection with this tool. Among the most frequent

shortcomings were mentioned, for example: insufficient level of information about the possibility on the part of the employer. Among the others there were for instance, non-uniform application form for of the recreational vouchers and not clear standards for submitting documents as invoices, bills, etc. Loyalty rules should work on the part of employers, i.e., not concealing the possibility of providing a voucher. In practice, there have been cases of vouchers being awarded by companies only in the case of a bad health condition medical certificate provided by the employee. For example, an agenda with the obligation to inform employees about the opportunities on a regular basis would be in place. In case of refusing to provide an employee with a recreational voucher, it is also appropriate to establish an apparatus that would clearly discuss the sanctions for that employer. A generalized method of proving documents, i.e., universal documents in a uniform form, could also be beneficial.

In general, recreational vouchers should be a tool in the interest of tourism as part of an economy influenced by certain financial instruments. By contributing to activities throughout the year, it is possible to increase the number of domestic tourists and also from different regions of the country. This will increase the income of tourism companies as well as of the state itself. It is beneficial, as demonstrated by this study, that recreational vouchers and their practical application are perceived by the general domestic public as exclusively positive. Employees who are entitled to them already managed to use them before the fall. However, COVID-19 affected the following years, and therefore their validity could not be followed in more detail. Hoping that the near future will bring a positive return to the original state, this issue will also be able to be dealt with in a more detailed form. Among the limitations of the study is, of course, the size of the research sample, and in the future it would be appropriate to separately statistically record on the territory of individual territorial units how many recreational vouchers were used in practice, how many people used them in total, how many overnight stays they have completed using this tool, etc.

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