## MANAGEMENT ASPECTS NECESSARY IN THE PROCESS OF CREATING THE MATERIAL BASIS OF TOURISM

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**Abstract**: The appropriate material basis is one of the key preconditions for the development of tourism, both at the destination level and at the level of the individual carrier of the offer. When creating new and improving (renovation, reconstruction, modernization ...) existing material bases, the requirements and expectations of modern tourists must be in the center of attention. The material basis in tourism must be managed because its creation often requires significant financial resources over a longer period of time. One of the ways is a public private partnership that implies a partnership relationship, the division of responsibilities and risks in the process of managing the material basis in the tourist economy.

Key words: tourism, material basis, management, destination management, public-private partnership