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COST ACCOUNTING IN ORGANIZATION OF YOUTH KAYAKING TOUR IN KHARKIV REGION

Prokopishyna O. V., PhD, associated professor, Simon Kuznets Kharkiv National University of Economics, Kharkiv, Ukraine

Kovtunenکو S. R. Simon Kuznets Kharkiv National University of Economics, Kharkiv, Ukraine

Abstract Development of domestic tourism is the key factor for sustainable growth in tourism industry of Ukraine. The thesis is aimed on revealing and justifying methodological approaches to the organization cost calculation of internal tours that meet requirements upon safety of transportation, food and entertainment for youth and children.

Key words — tourism, youth tourism, accounting, cost accounting

Tourism is the highly profitable sector, sustainable growth of tourism is among important factors of enhancing national prestige, attractiveness and competitiveness. More attention should be drawn to the development of youth and children's tourism in Ukraine.

Children are 21,5% of total population in Ukraine. Therefore, there is a strong need in formulation and implementation of youth tours.

The thesis is aimed on highlighting the importance of children's tourism development. Thesis suggests technologies for organization and cost accounting of the kayaking tour for children in the Kharkiv region.

A variety of approaches to the improvement of city's tourism image are now being the scientific interest of the number of Ukrainian scientists. The significant contribution to the formation of theoretical and methodological bases of development of internal tourism in Ukraine are publications of V. Yermachenko [1], N. Kozubova [2].

Features of Kharkiv's tourism image development are revealed in the researches of I.Pogosov [1], N. Kuleshova [2] and a lot of

others, who successfully work in the field of economics and tourism management.

Children's tourism is a travel for pleasure; also the theory and practice of touring for children and teenagers, the business of attracting, accommodating, and entertaining children and their parents. It consists of sightseeing tours, recreation, environmental camps, horseback tours, trekking and hiking, water tourism and rafting, robinsonades and educational centers. Children walk begins with small trips - preschool and school tours.

Unfortunately in Ukraine there is a lack of tours for children for short period of time and with affordable pricing policy. Kharkiv region has a lot of opportunities for children's tourism. In this publication an attempt to solve this problem was made through the creation of active kayaking tour for pupils from middle and high school.

Duration of the tour is three days. Group consists of 13 children (pupils, age 12-17), a teacher and 2 kayaking instructors. The cost of the transportation depends on the price of the ticket or rental of the vehicle. In this case the group leases the bus, price per 1 km is 5 UAH, the itinerary is: Kharkiv – Saventsy (115 km), Izyum – Kharkiv (140 km), so total cost of the bus rental is 1275 UAH.

Based on Ukrainian standards for children's nutrition in active tours total cost of the menu for 16 tourists for three days was calculated. Food items: buckwheat, butter gingerbread, sugar, salt, cheese, bread, miscellaneous food items. Total weight is 39 kg, total cost is 2797.3 UAH.

For organization of the kayaking tour rental of sport equipment is needed (Table 1).

Table 1

The cost of renting the equipment for 3 days

Rental items	Quantity	Rental price, UAH	Total Cost, UAH
kayak (double)	2	170	1,020
kayak (triple)	4	180	2,160
quadruple tent	4	42	504
miscellaneous equipment	6	48	219
total	16	440	3,903

Labour of kayaking instructors is included into the tour price. The fixed cost installed by the sport organization "Sport life" in Kharkiv. In this case instructor's wage expenses are 300 UAH/day, then total expense equals to 1,600 per tour of 3 days and 2 instructors.

As all expenses for tour are calculated the tourist's card can be completed and the prime cost can be identified. As a rule tour operators in Ukraine are calculating the cost of the tour basing on the governmentally approved accounting methods and techniques (Table 2).

Table 2

Cost groups by economic elements

Group of costs	Amount of expenses, UAH	
	per a group of 13 pupils	per 1 pupil
Food	2,797	215
Bus renting	1,275	98
Equipment renting	3,903	300
Instructors labor	1,600	123
Total	9,575	736

Thus, the prime cost of the tour is 9,575 UAH - per group and 736 per person. Tour operators and travel agents set the price of the tour after getting acquainted with the prices of competitors for similar services.

Tour companies need to add some markups to the actual cost of the tour, in this way they obtain profit from the provided services. The following markups are proposed for the tour operators: 10%, 15%, 20%. The following markups are proposed for the travel agents: 7%, 10%, 12%. They are added to the total cost of the tour installed by operator. (Table 3)

Table 3

Total cost of the tour with markups added by tour operators and tour agents

Companies	Markup	Total cost of the tour with markup, UAH	
		per group	per tourist
tour operators	10%	10,532	810
	15%	11,011	847
	20%	11,490	884
tour agents	7%	11,270	867
	10%	12,113	932
	12%	12,870	990

The coefficient for markup in calculation varies due to purchasing date of the tour. The earlier customer buys the tour, the lower the price is.

In this publication the cost accounting of the organization of the kayaking tour for children in the Kharkiv region was suggested. It will help to improve city's image on tourism market, attract more Ukrainians to spend money on domestic tourism, rather than on foreign trips.

Stimulating and promoting children's tourism will strengthen Ukraine's position globally and help to establish cooperation between the other countries.

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Автори

Прокопшина Олена Вікторівна, доцент кафедри бухгалтерського обліку, ХНЕУ ім. С. Кузнеця (elena_prokopishin@mail.ru).

Ковтуненко Станіслава Романівна,
ХНЕУ ім. С. Кузнеця
(elena_prokopishin@mail.ru).

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