

***ECONOMIC AND LEGAL FOUNDATIONS OF THE  
PUBLIC TRANSFORMATIONS IN CONDITIONS OF  
FINANCIAL GLOBALIZATION***

**Monograph**

*edited by Doctor of Economic, Professor,  
Academy of Economic Sciences of Ukraine  
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***ECONOMIC AND LEGAL FOUNDATIONS OF THE PUBLIC  
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The financial aspects of social sphere and banking sector have been analyzed. The assessment of legal framework for the regulation of economic relations in the state has been conducted. The priorities for the European integration of the domestic business entities as well as the problems of accounting standardization have been outlined. The common guidelines to improve accounting policies and support real economy have been suggested.

The publication is targeted at scholars, economists in banking sector, specialists in financial regulatory authorities and business entities, students.

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## ВСТУП

Сучасні трансформації, що відбуваються у суспільстві вимагають побудови нових механізмів адаптації до умов сьогодення. Інтеграція до Європейського співтовариства, для України, – це шлях модернізації економіки, подолання соціальних дисбалансів, формування європейсько-орієнтованого законодавства, підвищення конкурентоспроможності підприємництва, освоєння нових ринків, імплементації європейських засад освітньої діяльності.

Монографія містить п'ять розділів, які присвячено вирішенню сучасних проблем економічного розвитку, встановлення партнерських відносин, вивченню функціонування національної економіки, підприємств, фінансової системи та правового поля. Зокрема, узагальнено погляди українських та зарубіжних науковців щодо сучасних тенденцій економічного розвитку України, стратегічного підходу та умов зростання її продуктивних та інвестиційних можливостей. Значну увагу приділено стратегічним векторам розвитку національної економіки, урегулюванню соціальних ризиків, а також питанням розвитку освіти в Україні.

Дослідження ґрунтуються на науково-обґрунтованих методах, які використані в роботах авторів. Науковцями запропоновано конкретні тези щодо реалізації основних принципів розвитку в умовах фінансової глобалізації.

Автори заявляють, що конкретні наукові розробки у формі механізмів, схем, моделей сприятимуть покращенню функціонування не лише економічної системи України, але й інших країн.

Монографія має як науковий, так і практичний характер, аналізуючи та обґрунтовуючи конкретні ситуації, заходи, пропозиції щодо подальшої реформи економічної системи в Україні та у всьому світі. Усі матеріали публікуються у виданнях авторів. Автори несуть відповідальність за оригінальність, повноту та достовірність поданих матеріалів.

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### ***2.11 Priorities of State Programs for Development of Tourism in Ukraine***

The uneven distribution of demand and supply of tourist services in the regions of Ukraine is objectively due to the diversity and natural localization of tourist interest objects and is subjectively caused by the activity of producers of tourism services, it becomes a driving factor for deepening regional disparities in the development of tourism and socially -economic development of Ukraine as a whole.

Analysis of the dynamics of demand for internal tourism services, taking into account the potential of tourist services offer by regions of Ukraine, proves not only the reduction of domestic demand for tourist services, but also reveals the deep problems of the development of the tourist services market:

firstly, the further reduction of demand for tourist services in regions with a medium and low supply potential leads to an increase in regional imbalances in the internal market of tourist services;

secondly, there is no expansion of the internal tourist flow to the regions with high potential of tourist services supply, therefore, Ukrainian tourist resources are used inefficiently, the financial and economic activity of producers of typical services in these regions is low efficient and does not provide bases for sustainable economic and social development.

Therefore, in order to overcome the further divergence of the socio-economic development of regions of Ukraine, it is expedient to develop and implement comprehensive state programs for promoting socio-economic development of territories that take into account existing differences between regions, including and the differences in the potential of supply and demand for tourism services.

The market of tourist services is a component of the national market of goods and services with its segments, features and management. The market of tourist services is a set of specific economic relations, reflecting the ratio of demand and supply in the process of buying and selling of tourist products. When substantiating the system, it is necessary to proceed from the main methodological position: the main object of the system - its structure-forming units - is the consumer and the manufacturer of tourist services. The various interconnections and relations between them form the market structures of demand and supply. The growth of tourism activity in most cases is a consequence of rising household incomes, which suggests a high level of elasticity of demand for a tourist product depending on consumer income. Along with the economic factor, the level of elasticity is influenced by political and social factors. Due to the fact that most of the tourist product is consumed in certain seasons (summer months, celebrations of national, traditional, religious holidays), seasonal fluctuations in demand for a tourist product can be asserted. A tourist product is characterized by a phenomenon such as saturation. That is, at certain moments of time there is a significant imbalance between the ratio of demand and supply of tourism product in the direction of increasing demand. The place of sale of tourist services is the country in which the economic entity that sells the tourism product is located, and the country where the services are sold is the country in whose territory the tourist

facilities providing the relevant services are located. Unlike ordinary consumer goods supplied to the consumer's places of residence, the main tourist services are provided where there are objects of interest of tourists (tourist objects), which necessitates travel in order to receive such services. Since tourist attractions are located both in and out of the country, two organizational forms of tourism are distinguished: internal and international.

Domestic tourism is a travel of citizens within the national territory. International tourism includes: inbound tourism, which covers travel within Ukraine of non-Ukrainian citizens, and outbound tourism, which represents travel of Ukrainian citizens and persons permanently residing in Ukraine, to other countries. Different organizational forms of tourism determine the different impact of tourist flows on the socio-economic system of the country, and therefore require the use of various methods and instruments of state regulation.

The development of internal tourism is especially conducive to solving social conflicts among the population of different territories, since in its essence the temporary transfer of tourists and tourists from the place of permanent residence to the regions of accommodation of objects of tourist interest, as a result of which the communication links between the residents of the regions of tourist destinations and regions of permanent residence of tourists, positive image of regions, integral perception of the country and its historical and cultural wealth, etc.

Existing regional differences in the potential of demand and supply in the market of tourist services cause the establishment of various priorities for different administrative and territorial units in the areas of state regulation of tourism and give rationality differentiation of measures of state programs supporting the development of tourism in regions with high potential for demand for tourist services by the population of the administrative-territorial units and the regions with high potential of the proposal as a result of the localization of the tourist interest objects and producers of tourism services. The rationality of the differentiation of state programs is also highlighted by the higher effectiveness of development stimulus measures in regions with a higher potential for tourism development in the justified direction.

The definition of the administrative-territorial units that are the largest consumers (donors) of tourist services, and the largest tourist destinations (attractors) is widely used in international practice. Thus, each year UNWTO<sup>1</sup> specialists identify the countries that are the largest donors and attractors of international tourist flows, and develop appropriate forecasts and recommendations for the development and state regulation of tourism in these countries. The widespread situation is that, according to the findings of UNWTO specialists, the country is defined as among the largest donors and among the largest attractors (for example, China, Germany, USA, UK, Australia and Italy), which is explained, on the one hand, by objective factors, as such leaders have a high degree of

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<sup>1</sup> *The Travel & Tourism Competitiveness Report 2017*. – Geneva, World Economic Forum. – 2017. –387 p.

integration into the world market of tourist services, effective domestic producers of tourist services, which, on the basis of the use of competitive advantages, attract and serve large-scale flows of inbound tourism, and platusprom on the other hand, features of the methodology used by UNWTO, according to which the top 10 donor countries (attractors) rank 10 ranking countries by the amount of financial resources spent (received) when implementing international tourism services.

When using the UNWTO method at the level of administrative and territorial units of Ukraine, it may be established that the largest donor regions are: Kyiv, Lviv, Odesa, Mykolaiv, Kharkiv and Dnipropetrovsk regions; the largest attractor regions are: Kyiv, Lviv, Odessa, Zakarpattia, Zaporozhye, Vinnitsa, Kharkiv and Poltava regions.

The results of the analysis of statistical data indirectly characterize the achieved level and direction of tourism development in the specified regions; however, for the purpose of increasing the effectiveness of state programs supporting the development of the tourist services market, it is necessary to identify the donor regions and attractor regions with the greatest potential for development that could be done on the basis of a methodology for assessing the potential of the internal market for tourist services.

To achieve this, on the basis of quantitative estimates of demand potential and supply potential for each type of tourism, the totality of administrative-territorial units of Ukraine is divided into two classes by cluster analysis; the class of administrative-territorial units with higher indicators of demand potential identified by the class of potential donors, the class of administrative-territorial units that have higher rates of supply potential in the tourist services market, defined by a class of potential attractors.

A meaningful analysis of the resulting classes revealed the presence of administrative and territorial units that can be characterized both as potential donors and as potential attractors in the tourist services market. Thus, the greatest potential for the development of both demand (potential donors) and offers of tourist services (potential attractors) are: for religious tourism Ternopil, Lviv, Poltava, Kharkiv oblasts, Kiev; for sports tourism - Lviv, Odesa, Kharkiv regions, Kyiv, for sanatorium and health tourism - Dnipropetrovsk, Zaporizhzhia, Lviv, Mykolaiv, Kharkiv oblasts, Kyiv. Since the administrative-territorial units of Ukraine have significant differences in the level of socio-economic development, results of financial and economic activity of the subjects of the tourist market and the potential of tourism development, regional differentiation of priorities of the state policy in the field of tourism is grounded.

Therefore, it is advisable to propose clarification of the priority directions of the state policy in the field of tourism, defined by Art. 6 of the Law of Ukraine "On Tourism" (Table 1).

In the scientific study of the essence of the normative priorities of state policy and ways of their further implementation in state programs and measures, it is possible to conclude on the ambiguity and discussion of the following priority areas:

**Table 1 - Priority directions of the state policy in the field of tourism**

Existing (according to Article 6 of the Law of Ukraine "On Tourism")	Proposed	
	administrative territorial units, potential donors	administrative territorial units, potential attractors
1. Improving the legal framework	for regulation of relations in the field of tourism	
2. Ensuring the formation of tourism as a highly profitable sector of the economy of Ukraine, encouraging national and foreign investment in the tourism industry, creating new jobs	2. Ensuring the sustainable development of the tourism industry in a direction that is in line with the interests of the national security of Ukraine, protection and restoration of tourist interest objects, development of competition in the market of tourist services;	
3. Development of inbound and outbound tourism, rural, ecological (green) tourism	3. Expansion of the internal tourist flow at the expense of the full use of the potential of demand for internal tourism services	3. Expansion of the inbound and internal tourism flows for priority tourism types, and within the limits of the full use of the supply potential and permissible man-made load on objects of tourist interest
4. Enhancement of international cooperation and position of Ukraine in the world tourism market	4. Growth of competitiveness of domestic producers of tourist services in the world market	
5. Ensuring accessibility of tourism and excursion visits for children, youth, the elderly, the disabled and the poor people through the introduction of privileges for these categories	5. Promote the implementation of the rights conferred by the Constitution of Ukraine on rest, restoration and strengthening of health, satisfaction of spiritual needs for children, youth, elderly people, invalids and socially vulnerable groups of the population through consumption of services of internal tourism	

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ensuring the establishment of tourism as a highly profitable sector of the economy of Ukraine, encouraging national and foreign investment in the development of the tourism industry, creating new jobs - since the high financial efficiency of entrepreneurial activity in the field of tourism can be achieved through the domination of outbound tourism (which leads to an increase in the negative balance the balance of payments of the country and does not correspond to the state interests), the transfer of ownership of objects of historical and cultural heritage to non-persons zydentiv excessive anthropogenic pressure on objects of tourist interest, lower social responsibility of business tourism, and so on. Therefore, it is advisable to propose, as a relevant priority, the state policy of ensuring the sustainable development of the tourist industry in a plane that is in line with the interests of the national security of Ukraine, the protection and restoration of tourist interest objects, the development of competition in the market of tourist services;

development of inbound and outbound tourism, rural, ecological (green) tourism - since, firstly, rural and ecological tourism in the direction of the tourist flow can be both inbound and outbound, the residence of travelers - both internal and external, thus the logic of the statement is violated, and secondly, the administrative-territorial units of Ukraine have different potential of development of types of tourism, which should be taken into account in order to optimally spend



budget funds within the framework of state target programs. Therefore, it is advisable to propose, as an appropriate priority direction of the state policy for the administrative-territorial units that are potential donors, the expansion of the internal tourist flow at the expense of the full use of the potential of demand for services of internal tourism, for administrative-territorial units that are potential attractors, the expansion of the inbound and inbound tourism flows for priority tourism in order to maximize the use of supply potential and within the permissible anthropogenic load on the sites of tourist interest (Table 2).

***Table 2 - Proposed priority directions of the state policy by regions and types of tourism***

<b>Type of tourism</b>	<b>Expansion of the domestic tourist flow at the expense of the full use of the potential of demand for internal tourism services (stimulation of demand)</b>	<b>Expansion of the inbound and inbound tourism flow in order to maximize the potential of the proposal and within the permissible man-made load on objects of tourist interest (stimulation of supply)</b>
Religious	Dnipropetrovsk, Ivano-Frankivsk, Kiev, Sumy, Chernihiv, Ternopil, Lviv, Poltava, Kharkiv, Kyiv	Ternopil, Lviv, Poltava, Kharkiv, Kyiv
Sportive	Vinnitsia, Dnipropetrovsk, Zhytomyr, Zakarpattia, Zaporozhye, Kiev, Sumy, Lviv, Odessa, Kharkiv, Kyiv	Lviv, Odessa, Kharkiv, Kyiv
Educational	Vinnitsa, Zhytomyr, Ivano-Frankivsk, Kiev, Poltava, Sumy, Ternopil, Lviv	Odessa, Kharkiv, Kiev, Lviv
Sanative	Kiev, Dnipropetrovsk, Zaporozhye, Lviv, Nikolaev, Kharkiv	Odessa, Zakarpattia, Dnipropetrovsk, Zaporozhye, Lviv, Nikolaev, Kharkiv, Kyiv
Resort	Dnipropetrovsk, Zaporozhye, Sumy, Kharkiv, Cherkasy, Chernivetska, Kyiv	Odessa, Lviv, Zakarpattia, Ivano-Frankivsk, Nikolaev, Kherson'ska
Historical and cultural	Dnipropetrovsk, Kharkiv, Poltava, Kiev, Sumy, Ternopil, Kherson, Mykolaiv	Zakarpattia, Ivano-Frankivsk, Zaporozhye, Lviv, Kiev
Ecological	Kharkiv, Chernihiv, Vinnitsia, Dnipropetrovsk, Odessa, Kyiv	Zakarpattia, Ivano-Frankivsk, Zaporozhye, Lviv, Odessa, Kyiv
Industrial	Dnipropetrovsk, Kyiv, Zaporozhye, Kharkiv	Zakarpattia, Cherkasy, Ivano-Frankivsk, Kiev, Odesa, Vinnitsa, Lviv
Business	Dnipropetrovsk, Zaporozhye, Kyiv city	Kiev, Dnipropetrovsk, Lviv, Odessa, Kharkiv

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the expansion of international cooperation, the establishment of Ukraine on the world tourist market - as, as the experience of the leaders of international tourism testifies, effective integration into the world tourism market involves the balance of inbound and outbound tourism flows, which can only be achieved with the high competitiveness of the national tourism industry. Consequently, it is advisable to propose, as an appropriate priority direction of the state policy of increasing the competitiveness of domestic producers of tourist services in the world market;

ensuring accessibility of tourism and excursion visits for children, youth, the elderly, the disabled and low-income citizens through the introduction of privileges for these categories of persons - since the availability of tourist services does not ensure their consumption, while in accordance with the Constitution of Ukraine, the state must ensure the implementation of constitutional rights and freedoms citizens, on the other hand, to stimulate consumption of tourist services, measures may be taken not only for financial (privileges), but also for organizational purposes. Therefore, it is advisable to propose, as an appropriate priority direction of the state policy, the promotion of the rights to rest, restoration and strengthening of health, meeting the spiritual needs of children, young people, the elderly, the disabled and socially vulnerable groups of the population, enshrined by the Constitution of Ukraine, through the consumption of services of the internal tourism

In order to implement the proposed priority directions of state policy, it is necessary to substantiate the principles of the development and implementation of the state program for supporting tourism development.

The purpose of the state program should be to create an infrastructure in Ukraine capable of ensuring the efficient use of the potential of tourist services offerings within the permissible human-induced burden on tourist attractions and expanding the demand for internal tourism services by increasing the competitiveness of the tourism sector of the national economy.

In order to reasonably determine the expected results of the implementation of the state program of tourism development, it is necessary to consider the factors that restrain the expansion of demand for tourism services and negatively affect the level of potential of the proposal. In our opinion, identification of restraining factors is possible by comparing the potential of tourist interest objects, producers of accompanying and characteristic services and producers of tourism products. The information base for calculations is the quantitative values of the relevant indicators obtained during the testing of the methodology for assessing the potential of demand and supply in the domestic market of tourist services<sup>1</sup>. In order to carry out a comparative analysis, quantitative values are transformed in verbal terms based on the selection of very high, high, medium, low and very low levels by means of cluster analysis by the k-mean method, similarly described above, to the analysis of the potential of tourist services in general. The obtained interval values of clusters are presented in table 3.

As a result of the comparative analysis, it is possible to identify the administrative and territorial units of Ukraine, the potential of which is restrained by the low and very low level of financial and economic activity of the producers of characteristic and related services and tourist product. In general, the situation in the Transcarpathian region is significant, where the high and very high potential of tourist interest in historical, cultural, recreational and ecological tourism is offset

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<sup>1</sup> Козубова Н. В. Оцінка потенціалу внутрішнього ринку туристичних послуг, як об'єкту державного регулювання / Н. В. Козубова // Моделювання регіональної економіки: Збірник наукових праць. – 2014. – № 1(27). – С.124-133.

by the very low potential of the producers of related services and the low potential of tourism product producers; Ternopil region, where very high objects of tourist interest concerning religious tourism are restrained by low potential producers of characteristic and related services and tourism product; Cherkasy region, where the high potential of tourism objects of environmental tourism is restrained by the very low potential of the producers of characteristic services and the low potential of the producers of related services and tourist product. Thus, measures of the state program of tourism development are grounded:

***Table 3 – The proposed interval values of the verbal-numerical scale for estimating the potential of the offer of tourist services***

<i>potential</i>	<b>very high</b>	<b>high</b>	<b>middle</b>	<b>low</b>	<b>very low</b>
objects of tourist interest	[1,0000; 0,1510]	(0,1510; 0,0743]	(0,0743; 0,0366]	(0,0366; 0,0172]	(0,0172; 0,0000]
Producers of typical tourist services	[1,0000; 0,0985]	(0,0985; 0,0512]	(0,0512; 0,0283]	(0,0283; 0,0161]	(0,0161; 0,0000]
Producers of related tourist services	[1,0000; 0,0617]	(0,0617; 0,0449]	(0,0449; 0,0411]	(0,0411; 0,0364]	(0,0364; 0,0000]
producers of tourist product	[1,0000; 0,1711]	(0,1711; 0,0539]	(0,0539; 0,0354]	(0,0354; 0,0242]	(0,0242; 0,0000]

assistance in the development of objects of tourist interest in Kyiv, Zakarpattya, Ivano-Frankivsk, Kiev, Kherson, Cherkassy, Lviv, Odessa, Mykolaiv, Dnipropetrovsk, Ternopil, Kharkiv, Zaporozhye regions;

assistance in the development of entrepreneurship in the field of hospitality and transport services in Vinnytsya, Transcarpathian, Kyiv, Cherkasy, Poltava, Kharkiv, Volyn, Mykolaiv, Donetsk, Rivne, Ternopil, Zaporozhye, Sumy regions;

assistance in the development of communal services and communication, security and law and order, medical care, cultural and educational work, financial and banking activities in Vinnytsia, Transcarpathia, Kyiv, Cherkassy, Volyn, Mykolayiv, Kherson, Dnipropetrovsk, Rivne, Zaporizhzhia, Ivano-Frankivsk , Sumy regions;

promotion of entrepreneurship development in the field of operator tour and tour agency activities in Vinnitsa, Ivano-Frankivsk, Kyiv, Cherkassy, Poltava, Volyn, Zakarpattia, Mykolaiv, Kherson, Dnipropetrovsk, Donetsk, Rivne, Ternopil, Zaporizhzhya, Ivano-Frankivsk, Sumy, Kharkiv regions. .

In order to promote development of objects of tourist interest by the state program of development of tourism, it is necessary to provide for the implementation of the following measures:

protection, restoration and restoration of historical and cultural complexes and monuments, archaeological sites, inclusion of objects of historical and cultural heritage on the UNESCO World Heritage List;

control over the preservation of objects of religious value;

preservation and expansion of the network of cultural and art establishments;

creation of conditions for preservation of original folk culture (including culture of national minorities), customs, traditions, ceremonies;

restoration and preservation of the culture and ethnographic features of the local population;

the preservation and development of the centers of traditional folk crafts, the establishment of permanent exhibitions and fairs of traditional folk crafts in the places of their historical establishment, mapping and certification of all areas of folk crafts;

preservation of biological and landscape diversity, reproduction of natural complexes, ensuring effective management, determination and provision of legal status for the elements of the ecological network and ensuring the use of lands that are part of the ecological network, for the intended purpose;

protection of unique natural objects and landscapes, the environment, ensuring balanced and rational use of resort areas and territories of national parks within the limits of permissible man-made load;

the formation of the spatial location of the structural elements of the ecological network and the development of the system of territories and objects of the nature reserve fund;

definition of the list of recreational territories for the development of sanatorium-sanitary, resort and ecological tourism, determination of the permissible load of tourist interest objects;

introduction of state monitoring of the health resort and recreational territories and natural medical resources, development of nature protection infrastructure;

control over observance of the regime of zones of sanitary protection, as well as legislation on the use of lands of resort purposes, rational use and quality of natural medical resources;

increase of ecological standards, strengthening of control over enterprises in the field of implementation of environmental legislation in parallel with increasing level of transparency of activity of controlling bodies;

encouraging enterprises to reduce emissions of harmful substances, in particular through the transition to energy-efficient technologies;

assistance in incorporating objects of historical, cultural, religious, industrial tourism into national and international tourist routes;

creation of national exhibition and information complexes, expansion of material and technical base of business tourism;

construction of new, reconstruction and upgrading of existing training bases, sports facilities and complexes;

ensuring the correspondence of training bases, sports facilities and complexes to international standards;

ensuring participation of Ukraine in contests for the Olympiad and international sports championships;

certification of educational and educational programs recognized in the international educational space, informational and analytical support for projects for the development of educational tourism;

harmonization of national educational standards with international standards of education;

stimulating enterprises to organize and conduct excursions and thematic exhibitions on industrial objects.

In order to promote the development of entrepreneurship in the field of hospitality and transport services, the state program of tourism development should provide for the implementation of the following measures:

harmonization of national standards for the organization of passenger transport operation with the standards of the European Union;

reconstruction of existing and construction of new collective means of accommodation and catering, improve transparency of the allocation of land for the construction of collective accommodation establishments;

expanding the network of transport and communications, development of transport, border and customs infrastructure;

stimulating enterprises to upgrade the motor transport and reducing atmospheric air pollution by means of transport;

increase of the capacity of the main railway lines, transport units, railways and automobile entrances to seaports, street and road network of tourist destinations;

optimization of transport routes in order to avoid overloaded places, modernization of road infrastructure;

improving the quality and safety of passenger transportation services, temporary accommodation, catering, leisure activities, standardization of catering services;

improvement of the system of training, retraining and professional development of personnel in the field of hospitality and public service;

In order to promote the development of communal services and communications, security and law and order, medical care, cultural and educational work, financial and banking, the state program of tourism development should provide for the following measures:

improvement of territories of tourist destinations, introduction of modern technologies of domestic waste management,

Strengthening the information and communication link between tourist destinations and tourist destination regions;

provision of high-quality and affordable medical care (development of the primary link for the provision of medical care, emergency care), modernization of emergency medical care at tourist centers;

improving the quality of housing and communal services;

promoting the creation of a balanced infrastructure of trade objects and institutions of everyday life in tourist destinations;

expansion of the network of institutions of the financial and insurance sector and development of cash and settlement services, access to financial and settlement operations, including in non-cash form, in tourist destinations.

In order to promote the development of entrepreneurship in the field of cameramen tour and tour agency activities, the state program of tourism development should provide for the implementation of the following measures:

ensuring the transparency of licensing procedures for tour operator and tour agency activities;

provision of informational and consultative and methodical assistance to the subjects of tourist activity in the organization of new tourist routes;

organizational and methodical support of small business entities in the tour agency activities and formation of a single national economic space for the conduct of economic activity;

provision of services in the field of standardization and control over the quality of tourist services;

coverage of the activities of central and local executive authorities, local self-government bodies on regulation and support of entrepreneurship in the field of tourism;

organization of training, retraining and professional development of workers of enterprises, subjects of tourist activity.

In order to promote the development of demand for internal tourism services, the state program should provide for the following measures:

formation of a single information space of tourism and resorts; informational and consulting support of tourist services; development of a network of tourist information centers;

guarantee of tourists safety during tourist services;

increase of awareness of the population about national objects of tourist interest, promotion of recreation within Ukraine, education of citizens of feelings of national dignity, interest in historical and cultural heritage, responsible attitude to natural and anthropogenic objects of tourist interest;

promoting the education of children and young people on the basis of respect for national customs, traditions, cultural values of the Ukrainian people and national minorities, natural resources; ensuring the availability of internal tourism services for socially vulnerable groups of society;

formation of a positive tourist (including recreational) image of the state;

application of services of resort and sanatorium-health tourism with the purpose of health improvement of civil servants, educational tourism services - in order to improve the skills of employees of the budget sphere;

stimulating enterprises to use internal tourism services as means of non-material motivation of employees;

It is possible to assume that the implementation of the proposed measures of the state program of tourism development will have a positive chain effect by indirectly influencing the activities of other economic entities. In general, the results of correlation analysis mathematically confirm the conclusion that the state program of tourism development should be complex and measures of state support for the development of potential of objects of tourist interest and / or promotion of economic activity of producers of characteristic services (related services or tourist product) will have significant additional the effect in the direction of developing

the potential of other services and increasing the level of socio-economic development in general.

However, the development of tourism resources and the growth of supply potential in the domestic tourist services market should not be consist the only aim of the implementation of state tourism development programs, but the means to increase the competitiveness of the tourism services of the national economy, the long-term result of which is the increase of the country's socio-economic development.

### *2.12 Perspectives for the Development of the Tourism Industry in Ukraine*

One of the most important trends in the development of the modern economy is the increasing role of the tourism industry. Tourism is a highly profitable and dynamic branch of the economy. In recent years there has been a steady increase in the world tourist market. Problems in other markets did not lead to a decline in the growth of the tourist industry.

The development of the tourism sector has been recognized by the Government of Ukraine as one of the priority directions of the country's economic development. At the same time, the insufficient rates of tourism development are related more to the ineffectiveness of tourism business management, with poor quality of tourist services, inconsistency with their international standards, and the lack of an integrated approach to tourism industry management.

A number of scientific studies are devoted to the study of the impact of tourist industry enterprises on the economy. Many domestic scientists are engaged in the study of the development of the tourist system of the country, in particular Korsak R.V.<sup>1</sup>, Malska M.P. and Zinko Yu.S.<sup>2</sup>, Sofiychuk K.K.<sup>3</sup>.

In particular, Boruschak M. outlined a number of problems regarding the formation of a strategy for the development of tourist regions of Ukraine.<sup>4</sup> Shepelyuk S.I. analyzes the activities of the tourism industry, reveals factors that have an impact on the tourism business<sup>5</sup>. Lendel O.D. determines in its work

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<sup>1</sup> Korsak R.V. (2017). *Institutional organization of tourism in the EU: practice in Ukraine*. *Eastern European Historical Bulletin*. №2, p. 82-86.

<sup>2</sup> Malskaya M.P., Zinko Yu.S. (2012). *Organizational and Economic Levers for the Development of the Tourist Services System of the Lviv region*. *Visnyk of Lviv University. Series of international relations*. №29(1), p. 64-72.

<sup>3</sup> Sofiychuk K.K. (2017). *Increasing the attractiveness of Ukraine*. *Economics and the state*. №10, p. 63-66.

<sup>4</sup> Boruschak M. (2011). *Problems of forming a strategy for the development of tourist regions: monograph*, Lviv: IRD NAS of Ukraine, 288 p.

<sup>5</sup> Shepelyuk S.I. (2013). *Features of the formation and development of the tourism industry in Ukraine*. *Bulletin of DITB*, №17, P.262-268.