

*Когда наука достигает какой-либо вершины,
с нее открывается обширная перспектива
дальнейшего пути.*

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THE DEFINITION OF THE CONCEPT OF THE TOURISM INDUSTRY AND ITS ROLE IN THE ECONOMY OF UKRAINE

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The essence of the concept of the tourism industry under the modern conditions of economic transformation has been studied. The role of tourism in the economy of the state has been defined. The definition of the tourism industry given by domestic and foreign scientists has been analyzed and the content of this concept has been clarified. The rating of the Ukrainian tourism industry in the world and its development prospects have been analyzed. The influence of the tourism industry on the formation of the gross domestic product has been identified. The components of certain types of contribution in the chain of the gross domestic product have been determined. In the absence of tourism among the industries of the economy in the general classifier, the expediency of setting tourism as a separate industry has been proved. The structure of the elements of the tourism industry has been improved and their value and place have been grounded. The necessity of determining all economic activities that directly or indirectly shape the tourism industry and participate in its development has been justified. Conclusions have been drawn based on the need to form specific objectives to be performed by the domestic tourism industry.

Keywords: tourism industry, economic activity, gross domestic product, industry development, the industry's contribution.

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ВИЗНАЧЕННЯ ЗМІСТУ ПОНЯТТЯ ТУРИСТИЧНОЇ ГАЛУЗІ ТА ЇЇ МІСЦЯ В ЕКОНОМІЦІ УКРАЇНИ

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Розглянуто сутність поняття туристичної галузі в умовах сучасних економічних перетворень. Визначено місце туризму в економіці держави. Здійснено аналіз дефініції туристичної галузі вітчизняними та іноземними науковцями та уточнено зміст цього поняття. Проаналізовано рейтинг української туристичної галузі у світі та перспективи її розвитку. З'ясовано вплив туристичної галузі на процес формування валового внутрішнього продукту. Визначено

складові частин певних видів внеску в ланцюгу валового внутрішнього продукту. За відсутності туризму серед галузей народного господарства в загальному класифікаторі, обґрунтовано доцільність виділення туризму в окрему галузь. Удосконалено склад елементів туристичної галузі та обґрунтовано їх значення та місце. Обґрунтовано необхідність у визначенні всіх видів економічної діяльності, які прямо або побічно формують туристичну галузь та беруть участь у її розвитку. Зроблено висновки на основі необхідності у формуванні конкретних завдань, які має виконувати вітчизняна туристична галузь.

Ключові слова: туристична галузь, економічна діяльність, валовий внутрішній продукт, розвиток галузі, внесок галузі.

ОПРЕДЕЛЕНИЕ СОДЕРЖАНИЯ ПОНЯТИЯ ТУРИСТИЧЕСКОЙ ОТРАСЛИ И ЕЕ МЕСТА В ЭКОНОМИКЕ УКРАИНЫ

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Рассмотрена сущность понятия туристической отрасли в условиях современных экономических преобразований. Определено место туризма в экономике государства. Проведен анализ дефиниции туристической отрасли отечественными и зарубежными учеными и уточнено содержание данного понятия. Проанализирован рейтинг украинской туристической отрасли в мире и перспективы ее развития. Выяснено влияние туристической отрасли на процесс формирования валового внутреннего продукта. Определены составляющие определенных видов вклада в цепи валового внутреннего продукта. При отсутствии туризма среди отраслей народного хозяйства в общем классификаторе обоснована целесообразность выделения туризма в отдельную отрасль. Усовершенствован состав элементов туристической отрасли и обосновано их значение и место. Обоснована необходимость в определении всех видов экономической деятельности, которые прямо или косвенно формируют туристическую отрасль и принимают участие в ее развитии. Сделаны выводы на основании необходимости в формировании конкретных задач, которые должна выполнять отечественная туристическая отрасль.

Ключевые слова: туристическая отрасль, экономическая деятельность, валовой внутренний продукт, развитие отрасли, вклад отрасли.

Tourism is a sector of the economy of the non-productive sphere including the enterprises and organizations which satisfy tourists' needs for tangible and intangible services.

In the last decade tourism became an integral part of the world economy. Its phenomenon is able to solve economic, social, public, environmental problems. Many countries consider tourism to be an effective economic mechanism. It is taken for granted that tourism has already produced a substantial impact on the development of economies. The economic importance of tourism to a destination is commonly underappreciated and extends well beyond the core of hospitality and transportation sectors.

The modern conditions of the world economy consider tourism as a single socio-economic space. All countries take part in the global tourism development.

Many countries have managed to increase their participation in the global economy through development of international tourism. Tourism development has been increasingly viewed

as an important tool for promoting economic growth, job opportunities, advancing food security, etc. Tourism can play a significant role in the balanced sustainable development to generate net benefits for the whole economy.

According to the recent statistic researches the total contribution of the tourism industry to the global economy is over 7.5 trln USD while the number of international tourist arrivals worldwide is about 1.1 bn people [1].

Income from tourist services is a special way of obtaining foreign currency without the export of products and labor, i.e., they are "invisible exports". For some countries the income from foreign tourism has become the main source of foreign currency earnings. It has a great impact on many sectors of the economy: construction (particularly railways), transport and communications, public catering enterprises and public utilities, retail trade and some services.

However Ukraine hasn't still defined the role of the tourism industry, its objectives and the environment. The use of tourism

resources has been far from highly efficient which sufficiently decreases the development of every single region and the state on the whole.

The main objective of the article is to analyze the definition of the tourism industry as given by scientists, to define the place of the Ukrainian tourism industry and to find the alternatives for the tourism to become a qualitatively new economic tool and an integral part of the socio-economic life in Ukraine.

The main condition for the development of tourism in Ukraine is creation of a favorable legal and economic environment aimed at creating a competitive domestic and international markets tourism product that requires efficient use of natural and historical-cultural potential of Ukrainian tourist destinations and ensuring their socio-economic interests and environmental safety.

Undoubtedly, the causes of the industry's low development consist in the complicated socio-economic situation in the country, absence of a stimulation mechanism for the tourist industry.

Nowadays, the role and problems of the tourism industry development in the world and in Ukraine especially, have been described in the scientific researches by: M. Zulfikar who underlines that tourism is closely connected with a wide list of resources, the government should modernize the approaches to the increase of the efficiency of its usage in order to lower the costs; K. A. Muzychenko [2] who points out that the Ukrainian industry is a prospective business which can only be developed by the systematic state strategy implementation and economic logic; V. I. Tsybukh [3] who underlines the importance of the investment as an integral part of the successful aspect of the tourism industry development. And it is sufficient, no matter whether the investments are foreign or domestic.

The mentioned problems demand a new governmental attitude to the tourism by setting it in a single industry. This requires the most complete definition and structural elements.

Everyone gains from a properly managed tourism. Tourism can be especially important in regional areas because it diversifies the area's economic base and expands the employment market.

In its broadest sense, the tourism industry is the total of all businesses that directly provide goods or services to facilitate business, pleasure and leisure activities away from the home environment. The authors consider it important to emphasize the direct and indirect influence on the tourism industry.

Table 1 contains several definitions of the tourism industry.

Table 1

The list of definitions of the concept the "tourism industry"

Definition	Author
1	2
The industry of social production, consisting of enterprises that produce goods or services intended for sale in the tourist market segment	T. A. Frolova
A collection of activities, services and industries which deliver a travel experience comprising transportation, accommodation, eating and drinking establishments, retail shops, entertainment businesses and other hospitality services provided for individuals or groups traveling away from home	R. W. McIntosh, C. R. Goeldner
A collection of independent, geographically separate tourism economic units with specialized material-technical base and specializing in the manufacture and sale of tourism services and products, united by the unity of activity and management	M. A. Zhukova

Table 1 (the end)

1	2
A certain set of social relations in the sphere of production, exchange and distribution of products; part of the economic complex of the country, including certain industry types of production and economic activity; economic science that studies tourism as a sector of the economy of a country or region (tourism economy); social science that studies behavior in the areas of production of the tourism product, consumption, distribution and exchange	I. V. Zorin
A sum of production and non-production activities aimed at the creation of goods and services to the travelling public	UNO Trade and development Conference, 1971
The system of transport, service, manufacturing, retail, entertainment and other enterprises and organizations of government and civil administration, institutions of science and education, which directly or indirectly create and implement a tourism product	V. Y. Yemachenko, L. I. Korzhyliv

The Ukrainian Law "On tourism" [4] does not include a definition of the tourism industry. So, a misunderstanding of the interaction between the enterprises, organizations, and authorities occurs. A governmental strategy as to the tourism industry development seems to be "self-regulation". It is really dangerous and unwise to let the industry develop on its own, as tourism in Ukraine faces with plenty of problems and obstacles which should be mentioned:

1. The system of legislation and regulatory support for the industry.
2. Infrastructure support.
3. Environmental safety.
4. Political and economic instability.
5. Qualified industry professionals.
6. Unfavorable investment climate.

Governments around the world recognize the economic importance of tourism and its role in the development of the state and regions [1]. Table 2 shows the development of the Ukrainian tourism industry in the years 2013 – 2014.

Table 2

Indicators of the Ukrainian tourism industry [5]

Index	2013 UAH, bn	2013 (%)	2014	2014 (%)	2024 (forecast) UAH, bn	Rank among 186 countries
Direct contribution to GDP	30.8	2.3	32.3	4.9	49	57
Total contribution to GDP	114.2	8.6	119.45	4.6	175.1	53
Employment direct contribution	416 000	2.0	429 000	3.0	424 000	33
Employment total contribution	1 570 000	7.7	1 610 820	2.6	1 515 000	28
Visitors exports	46.6	7.1	49.58	6.4	81.9	75
Domestic tourism contribution	48.1	3.6	49.8	3.6	73.7	-
Capital investments	5.5	2.2	5.9	6.2	6.6	48

The most essential criterion identifying the structure of the tourism industry is the share of inbound and outbound tourism. Scientists argue on the optimal ratio of these flows, but it is usually recommended to keep the outbound flow less than the inbound one.

Nine countries with significant progress in the development of the tourism industry were chosen (Table 3). The choice of the countries is reasoned geographically (the listed countries represent all the continents).

Table 3

Tourist flows in the world

Country	Inbound tourism (arrivals)	The average spending per 1 inbound arrival (USD)*	Outbound tourism (departures)	The character of tourist flows **
Australia	6 604 000	2 725	698 000	↑
Belgium	7 500 000	1 736	9 500 000	↓
Brazil	5 677 000	1 000	8 119 000	↓
China	56 739 000	935	100 000 000	↓
Croatia	10 904 000	1 008	2 280 000	↑
France	84 000 000	2578	26 000 000	↑
India	6 578 000	2600	14 920 000	↓
Russian Federation	30 792 091	635	54 069 079	↓
Ukraine	2 323 110	166	2 519 390	↓
United States of America	72 540 000	2619	60 240 000	↑

* Except transportation costs.

** ↑ – inbound tourism prevails; ↓ – outbound tourism prevails.

Among the countries with positive tourist flows one can distinguish a group of countries with high economic performance, where tourism, in turn, is not the main income (Australia, France), and countries like Croatia, where tourism is a major revenue for the national economy.

Basing on the data, it is possible to identify a tendency that countries with much higher GDP/capita (Australia, USA, and France) have a positive balance of tourist flows. Thus, positive economic indicators in tourism and the importance of the industry, largely depend on the overall socio-economic indicators.

For the last ten years the tourist flows in Ukraine have a tendency towards outbound tourism prevailing. Reducing the outflow of foreign currency abroad is a government priority and the tourist industry should not be an exception. The economic recession in Ukraine will automatically decrease the number of departures of tourists abroad. Even the recession could have a positive impact on the development of domestic consumption of the tourist product, because the decreasing opportunity to relax and go abroad will force the Ukrainians to use the national tourism product, and this requires solutions to a number of specific problems and implementation of effective transformations.

The tourism industry contribution to GDP is the data of the primary importance to be analyzed. Table 4 contains GDP-related indexes that appropriately describe the tourism industry development in the mentioned nine countries.

Table 4

Tourism contribution to GDP in world's economies

Country	Country's GDP per capita (USD)	Direct contribution of the industry to GDP per capita (USD)	Total contribution of the industry to GDP per capita (USD)	Capital investments (bn, USD)	Average income per month (USD)	Population (mln, people)
Australia	61 137	1 517	5 956	18.5	2 610	23.13
Belgium	45 537	1 009	2 490	2.34	3 035	11.2
Brazil	10 958	364	852	23.2	778	203
China	6 569	154	644	3.1	670	1 368
Croatia	13 312	1 388	3 180	1.04	1 756	4.2
France	42 911	1 609	3 843	19.1	2 886	64
India	1 414	29	92	32.3	300	1 260
Russian Federation	14 924	203	670	12	1 200	146
Ukraine	3 862	70	202	0.450	275	43
United States of America	49 992	1 406	4 425	145.7	3 263	320

Low indicators of tourism activity of Ukraine in the world tourism market show weak competitiveness of the industry [3].

The given data proves the fact that countries with better economic indexes essentially lead in the tourism industry development.

Tourism's economic impacts are therefore an important consideration in the state, regional and community planning and economic development. Economic impacts are also important factors in marketing and management decisions. Communities therefore need to understand the relative importance

of tourism to their region, including tourism's contribution to economic activity in the area.

Gross domestic product characterizes the growth rate and the level of the economy development. Often GDP is used to estimate the level of life of the population of the state. The higher is the rate, the higher is the level of life. Taking into account that GDP characterizes the level of the whole economy development, a detailed look at the process of its formation should be taken.

Figure 1 shows the contribution of the tourism industry to GDP.

Total contribution to GDP and employment		
Direct contribution	Indirect contribution	Induced contribution
<p>Commodities: accommodation; transportation; entertainment; attractions.</p> <p>Industries: accommodation services; food & beverage services; retail trade; transportation services; cultural, sports & recreation services.</p> <p>Sources of spending: residents' domestic spending; visitor's exports</p>	<p>Investment spending; government collective spending; impact from purchases of supplies</p>	<p>Food & beverages; recreation; clothing; housing; household goods</p>

Fig. 1. Total contribution of the tourism industry to GDP

The direct contribution of travel and tourism to GDP reflects the "internal" spending on travel and tourism (total spending within a particular country on travel and tourism by residents and non-residents for business and leisure purposes) as well as government "individual" spending i.e. spending by government on travel and tourism services directly linked to visitors, such as cultural (e.g. museums) or recreational (e.g. national parks).

The "induced" contribution measures the GDP and jobs supported by spending of those who are directly or indirectly employed by the travel and tourism industry. The total contribution of the tourism industry includes its "wider impacts" (i.e. the indirect and induced impacts) on the economy [5].

The study of various structures is associated with understanding the place and role of tourism in the national economy, in its component systems, with determination of the ways of their more effective functioning. The organizational structure of the economy characterizes the relationship between different elements of social production both vertically and horizontally. Currently, this system structures include hundreds of thousands of associations, enterprises and organizations of the production complex and non-productive sphere.

The general classification of industries is divided into the material production sphere and the non-productive sphere. The sphere of material production consists of the industries that determine the kinds of activities that bring material benefit in the form of products, energy, in the form of handling, storage, sorting, packaging and other functions, which make a continuation of production in the sphere of circulation, in particular trade and general commercial activities to ensure the functioning of the market. Other activities are in the non-productive sphere.

Economic activity in Ukraine is carried out on the basis of choosing a certain type of economic activity. The classifier of economic activities helps to determine this [6].

The classifier does not set tourism activity in a separate branch, and creates a special industry group (under the code 91 620) in the industry of health, physical culture and social security (91 000), which brings together enterprises, institutions and organizations that produce goods and services to serve tourists and visitors to meet their needs. This fact gives reason to select tourism as a separate industry. Firstly, it is connected with world famous tourism as a social phenomenon and financial returns, as an economic phenomenon. It should

be noted that the basis of functioning of the tourism industry is the creation and promotion of a tourist product. Figure 2 below shows the structure of the tourism industry, which essentially creates and implements a tourism product.

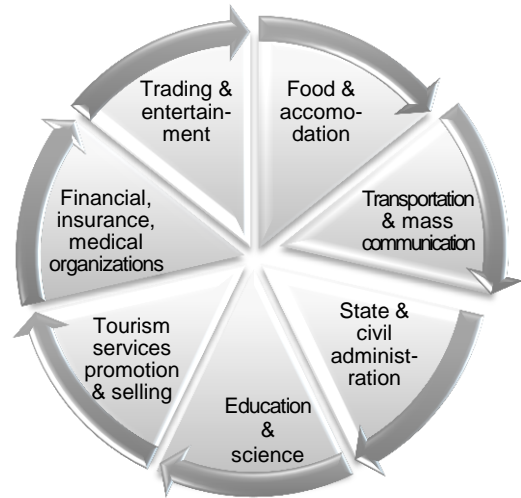


Fig. 2. Tourism industry structural elements

The interaction of the socio-economic cycle is completed by providing consumers with a certain set of values (a tourism product), aiming to satisfy tourist needs of the population. It is necessary to reveal the contents, effect and significance of each group of elements of the industry:

1. Transportation and mass communication (Table 5).

Transportation is one of the most important conditions for the promotion of tourist services. This is presented by the transport infrastructure (air, rail, water, road, public transport), which performs the function of a comfort and speed conductor to certain tourist sites and destinations. The transport component with its traffic, affordability (economic, that is the price level, and formal, i.e. the time to get to the airport or a train station) is an important condition for the formation of the national tourism market and its interaction at the regional and global levels [7].

Mass communication in this group is mainly the elements of telecommunication and the Internet. Due to them, all these elements have the ability to establish and maintain continuous communication.

Table 5

The types of economic activities in transportation and mass communication

Code	Economic activity
1	2
49.1	Passenger rail interurban transport
49.3	Other passenger land transport
49.31	Passenger land urban and suburban transport
49.32	Taxi services
50	Water transport
50.1	Passenger sea transport
50.3	Passenger river transport
51	Air transport
51.1	Passenger air transport
58	Publishing

Table 5 (the end)

1	2
59.1	Production of films, videos and television programs
60	Activities in the sphere of radio/TV broadcasting
61	Telecommunications
63.1	Data processing, placing information on web sites and related activities; web portals
77	Rental and leasing
77.1	Vehicles for rent
77.21	The renting of goods for sports and rest

2. Promotion and selling of tourism services (Table 6).

This group of elements is represented by the activity of travel agencies, tour operators, tourist information office, etc. They ensure the availability and diversification of the market offer in the field of tourism. These enterprises directly form a tourist product of different consumer characteristics. But the promotion of the tourist product is impossible without advertising. Therefore, companies that specialize in providing services in the advertising sector are also associated with the process of realization of a tourist product.

Table 6

The types of economic activities in promotion & selling of tourism services

Code	Economic activity
73	Advertising and trends research market
73.1.	Advertising
73.11	Advertising agencies
73.12	Mediation in advertising in the media
79	Activities of travel agencies, tour operators, providing other reservation service and related activities
79.11	Activities of travel agencies
79.12	Activities of tour operators
79.9	Other reservation service and related activities

3. Food and accommodation (Table 7).

The elements of this group should include such places of temporary accommodation, as hotels, motels, hostels, campgrounds, etc. The eating places are restaurants, cafes, bars, canteens, mobile trade food, drinks. These facilities provide a primary need of a tourist as a person.

Table 7

The types of economic activities in food & accommodation

Code	Economic activity
55	Temporary accommodation
55.1	Hotels and similar places of temporary accommodation
55.2	Accommodation for vacations and other temporary accommodation
55.3	The provision of campsites and parking spaces for trailers
56	Providing food and drinks
56.1	Restaurants and mobile food services
56.2	Ready-made meals delivery
56.3	The drinks service

4. Financial, insurance, medical organizations (Table 8).
This group of elements is represented by banking institutions that provide insurance services, and simplicity of money usage through international payment systems. Compulsory insurance is also an indirect service that is always used by tourists going abroad. And the third element in this group is medical care, which comes in need when tourists face with health problems while traveling.

Table 8

The types of economic activities in financial, insurance, medical organizations

Code	Economic activity
64	The provision of financial services, except insurance and pension funding
65.1	Insurance
86.1	Activities of health institutions

5. Trading and entertainment (Table 9).

The trading and entertainment facilities in this group include shopping malls, fairs, exhibitions, parks, zoos, amusement parks, etc. Objects of entertainment make an integral part of tourism resources and provide recreation and leisure for tourists. It should be noted that entertainments have a regular contact with the trade, after all, selling of souvenirs, food and other commodity reflects the nature of tourism in the region.

Table 9

The types of economic activity in trading and entertainment

Code	Economic activity
47	Retail trade, except motor vehicles and motorcycles
90	Activities in the field of creativity, art and entertainment
93	Activities in the field of sports, recreation and entertainment

6. State and civil administration (Table 10).

This group represents the government and public authorities which establish and implement the state policy in the field of tourism with the help of laws, bylaws, regulations of the Cabinet of Ministers, orders of the President. Coordination of the state policy is carried out by local authorities (regional and city departments and tourism offices). The activity of public organizations in tourism, which are different federations, unions, association, etc. are also important.

Table 10

The types of economic activities for state and civil administration

Code	Economic activity
84.12	Regulation in the field of health, education, culture and other social spheres, except compulsory social security
94.12	Professional activity of public organizations

7. Education and science (Table 11).

This group presents educational institutions that provide training of specialists for the tourism industry, as well as scientific centers, institutions dealing with the problems

of functioning and development of the industry. This link is intended to create professional specialists and profound scientific basis. This group of elements is really important nowadays, as the industry requires a strong intellectual impetus for the effective management in both the public and private sectors.

Table 11

The types of economic activities in education and science

Code	Economic activity
72.2	Research and experimental development in the field of social sciences and humanities
85.42	Higher education

One of the main problems of the tourism industry in Ukraine is the cost of services. This concerns high prices of accommodation and transport services as well. And these problems are skillfully used by foreign tour operators, producing a wide range of offers for the national market with a relatively inexpensive prices in the countries of Greece, Turkey, Italy, Bulgaria, where the level of service, as a rule, is superior to that offered by the destinations in our country [8].

In many countries tourism is the priority direction of development of the national economy and culture. This is due to the dynamism, high profitability and a large positive socio-economic and cultural impact of tourism on developing countries.

The authors consider tourism as an influential tool which is able to:

- provide socio-cultural needs;
- maintain an inflow of foreign currency;
- strengthen international relations;
- provide development of weak economic regions;
- bring about environmental improvement.

The development of the Ukrainian tourist industry will strengthen its links with other priority areas of social, economic and cultural development of individual regions and the whole country. This will lead to the credence to Ukraine in the world market of tourist services, strengthening the economy, an increase of the revenues in the state and local budgets, attracting foreign currency and various investments. Moreover it will create a powerful industry, new jobs, preservation of historical and cultural heritage, the advancement of the spiritual potential of the society.

To achieve such a level the Ukrainian tourism industry requires solid governmental support. The governmental support consists in a modern approach based on the socio-economic expediency and logic. A new financial program for the industry development is required as well. The program should base on the strong opportunities of the national tourism industry and the development vector of the tourist flows (whether it is reasonable to develop inbound or domestic tourism). The main target for the industry to start developing is the governmental understanding that tourism is a brand new effective tool for increasing the socio-economic indexes.

The research findings prove that the indexes of the tourism industry development in Ukraine are far away from the desired and achievable. Besides, the understanding of the definition of what the tourism industry is, leads to the awareness of the socio-economic processes in tourism and the main elements that take part in the creation of a tourist product. The further tourism development will depend on the real place and governmental attitude to the industry.

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АНАЛИЗ ТАМОЖЕННЫХ ПЛАТЕЖЕЙ КАК ИСТОЧНИКА ФОРМИРОВАНИЯ ГОСУДАРСТВЕННОГО БЮДЖЕТА УКРАИНЫ

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На современном этапе становления рыночной экономики в Украине особое внимание отводится вопросам государственного регулирования внешнеэкономической деятельности (ВЭД), а именно таможенным платежам, которые являются одним из основных инструментов тарифного регулирования. Определены место и значение таможенных платежей в общей системе доходной части Государственного бюджета Украины. Используются такие научные методы, как: метод сравнительного анализа и монографический; метод экономико-статистический и группирования. Проведен теоретический анализ научных и законодательных актов по определению сущности понятия "таможенные платежи", что позволило сформировать авторский подход к пониманию их экономической сущности. Представлен сравнительный анализ обязательных таможенных платежей по нескольким критериям. Изучение статистических данных позволило выявить динамику поступления таможенных платежей в бюджет Украины за период с 2007 по 2013 год. Для установления уровня значимости таможенных платежей в формировании доходной части государственного бюджета были определены их место и значение среди других видов налогов. Проанализированы объемы экспорта и импорта Украины с 1995 по 2013 год. С помощью предложенного коэффициента поступления была рассчитана зависимость между объемами внешней торговли и поступлениями в государственный бюджет в виде налогов от международной деятельности. Данный коэффициент был