

Development strategies of the rural tourism and features of their accounting and analytical support

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Abstract *The article considers rural tourism as an activity aimed at solving a number of problem points: preservation of national traditions and socio-cultural heritage, as well as environment and diversification of incomes of the rural population. Based on the study of the conditions and features of activities in the field of rural tourism in Ukraine, the prospects for its spread were identified, together with possible ways of organizing and maintaining accounting by the subjects of this industry.*

Key words: *rural tourism, recreation, development, accounting*

JEL codes: *R11;O18; M41*

1 Introduction

Modern trends in the transition of mass demand in accordance with the concept - landscapes, traditions, leisure increase the popularity of travels to the countryside. In the Roman Empire, among the members of patrician families, was originated the fashion for travel from Rome to have a rest in the countryside. In modern times, since the second half of the twentieth century in urbanized European countries, rural tourism has become one of the main ways for people to take break from the stressful industrial cities. The main driving force of the rapid development of rural tourism is the strong growth of the demand for outdoor recreation, which is determined by the increasing mismatch of the living environment of modern people and their physiological and psychological needs. Different forms of rural tourism have historically developed in countries and regions of the world. In some areas, rural tourism complements a specific type of recreational activity, in others - is a kind of eco-tourism, and in some countries - is a form of highly profitable private enterprise, and in this sense has almost no different from the usual practice of small hotel business in Europe, and in some countries - has a limited seasonal nature and is an ancillary form of activity in the management of the family farm.

In many countries, it is one of the leading areas of tourism, reflected in the national concepts of tourism development, it is aimed at solving a number of problems: preservation of national traditions and socio-cultural heritage, environment, architectural and historical space. It satisfies the growing interest in nature and rural life, the need to

relax in an environment that provides psychological relief to a person who is tired of all the modern realities of urban life.

There is a growing scientific interest in this type of tourism and increasing the relevance of research in this area.

2 Methodology and Data

The study, the main results of which are presented in the article, is based on the fundamental principles of economics, including the theory of entrepreneurship. The methodological basis of the article is a dialectical method and a systematic approach to the analysis of rural tourism development and its role not only in the meeting of the needs of consumers, but also in the intensification of entrepreneurial activity of the rural population in Ukraine.

An abstract-logical method was used in order to generalize and form conclusions. The information base of the article is the special scientific, reference literature, data of the World Tourism Organization (UNWTO). There are specialised web portals, such as <http://ruraltourism.com.ua/> <https://ua.dorogovkaz.com/>, <https://selo.ua/>, where offers of rural tourism of separate estates, regions, countries are placed. For example, the portal ruraltourism.com.ua, which connects the owners of farmsteads with their potential visitors, has a database of offers with free access to full and comprehensive information about accommodation conditions, services and prices and notes the constant growth of user audience, more information is presented in the Table 1.

Table 1 Offers of rural tourism on the portal ruraltourism.com.ua by regions of Ukraine

Region	Number of farmsteads registered on the portal	Accommodation conditions	
		Name of farmstead	Cost of 1 day per house / for one person, UAH
Autonomous Republic of Crimea	–		
Vinnytsia region	2	Village house "Zatyshok"	120 / person
Volyn region	–		
Dnipropetrovsk region	1	Guest House "Steppe Pearl"	300 /house
Donetsk region	–		
Zhytomyr region	–		
Transcarpathian region	10	Village house "Green homestead «Villa de Campo»"	100/ person
Zaporozhye region	–		
Ivano-Frankivsk region	3	Village house "Dniester House"	800/house
Kiev region	14	Village house "Viburnum bush "	780 /house
Kirovograd region	–		
Luhansk region	–		
Lviv region	1	Guest House "U Domashky"	500 /house

<u>Mykolaiv region</u>	1	Guest House "Vitavka"	300/person
<u>Odessa region</u>	1	Village house "House- museumParents' House"	100/ person
<u>Poltava region</u>	5	Village house "Khutir yabluchne"	950/ house
<u>Rivne region</u>	–		
<u>Sumy region</u>	–		
<u>Ternopil region</u>	–		
<u>Kharkiv region</u>	–		
<u>Kherson region</u>	–		
<u>Khmelnytsky region</u>	12	Village house "Sokil Valley"	100 /person
<u>Cherkasy region</u>	4	Guest House "Tarasovi shliakhy"	300/ person
<u>Chernivtsi region</u>	–		
<u>Chernihiv region</u>	4	Village house "U Vasylia"	180 /person

Compiled by the author on the basis of: ruraltourism.com.ua

The total number of the agro-villages that are open for tourists is very difficult to determine, as most of them are unregistered. Data from the rural tourism.com.ua portal confirm the thesis that strong green tourism is developing only in the Carpathians and partially in the Kyiv region. In the Carpathian regions, it is due to the fact that private recreation in the countryside has existed here for a long time, and is not something new for these areas. Also, these regions, of course, can be called the most attractive for tourists from a natural point of view, and they can boast of a large number of attractions that are absent in other regions of Ukraine. However, the number of rural tourism farmsteads is gradually increasing in Ukraine, although so far this activity has not received sufficient theoretical justification, discussions continue even on the interpretation of its essence.

3 Result sand Discussion

Tourism is a multifaceted concept, in the narrow sense it is a form of active recreation (travel, excursions and hikes, sports entertainment, cultural development of citizens), in the broad sense it is a branch of economy (employment, increase of income, and formation of tourist market). There is a wide range of types of tourism, including rural.

UNWTO (2020) understands Rural Tourism as "a type of tourism activity in which the visitor's experience is related to a wide range of products generally linked to nature-based activities, agriculture, rural lifestyle / culture, angling and sightseeing. Rural Tourism activities take place in non-urban (rural) areas with the following characteristics: i) low population density, ii) landscape and landuse dominated by agriculture and forestry and iii) traditional social structure and lifestyle".

According to Medlik (1993) «Сільський туризм (*rural tourism*)–it is a recreational type of tourism, concentrated in the rural areas, which provides the development of tourist routes, places of recreation, agricultural and folk museums, as well as tourist service centers with guides». There are specific features that the region should have for the successful development of the rural tourism. These features are usually different from the realities in which vacationers live: ecologically clean environment, low level of urbanization and industrialization, which is characterized by: low population density and low involvement of the working population in non-agricultural activities, limited intensity of agriculture and forestry, among agricultural holdings, harmonious agro-cultural landscape, economic

feasibility of developing rural tourism for the population, the availability of unused housing resources.

A kind of agritourism is also a combination of work and leisure, when in exchange for participation in agricultural work during the part of the day the tourist receives housing and food, without paying money between the two parties. This type of interaction between farmers and tourists is organized in many countries around the world through the program [WWOOF \(2020\)](#) (*World Wide Opportunities on Organic Farms* or *Willing Workers on Organic Farms*).

According to the experience of European countries, rural tourism development strategies provide: development of recreational areas in rural areas; opportunities for recreation of people with different social status; replenishment to local budgets; increasing of the importance of rural areas; the emergence of new jobs; youth involvement; preservation and maintenance of ecology and the environment; intensification of entrepreneurship among the peasants; development of folk art; diversification of peasant activities; rural infrastructure development; increasing the standard of living of villagers.

Article 6 of the Law of Ukraine "On Tourism" (1995) provides that the development of ecological (green) and rural tourism is a priority of the state policy in this area. The concept of rural green tourism was used in the Law of Ukraine "On Personal farming" (2003). Article 1 of this normative act defines the concept of "personal farming", which is an economic activity carried out without the creation of a legal entity by an individual or persons who are in a family or family relationship and live together to meet personal needs through production, processing and the consumption of agricultural products, the sale of its surpluses and the provision of services using the property of personal farming, including in the field of rural green tourism. Members of private farms that provide services in the field of rural green tourism are required to: timely pay land tax or rent; comply with current standards for product quality, sanitary, environmental and other requirements in accordance with the law; to provide village, settlement, city councils with the necessary data on their accounting.

The procedure for accounting of income and expenses of such farms in order to calculate the amount of total annual taxable income is also determined.

Rural tourism is recognized for the continuation of agricultural activities of rural farmsteads, the direction of diversification of their incomes. Thus, the provision of rural green tourism services within a personal farm does not require a special permit from government agencies, and income from such activities is taxed on a general basis as an income of individuals who are not registered as entrepreneurs.

Rural green tourism as a non-entrepreneurial activity includes, in particular, the provision of accommodation and catering services for tourists. These services can be provided by anyone without additional permission. If it is necessary to show tourists certain local attractions of the district, then these services (tourist support) require special education and permission.

The owner of the estate may apply for certification or category of his estate as a tourist attraction voluntarily, if necessary to meet the needs of tourists. The Union of RGTD of Ukraine is in charge of developing standards and criteria for the quality of rural tourism services. According to the union members, the benefits of certification and categorization of estates have both their owners and consumers of services.

Thus, the union introduced the sign "Ukrainian hospitable farmstead" in addition to the inscription and graphic symbol, it has one, two or three mallow flowers (or do not have them at all). Thus, there are four categories of accommodation: the basic - without a flower, and the first, second and third have the appropriate number of flowers.

The right to use the sign and the sign itself is granted by the NGO "Union of Rural Green Tourism Development in Ukraine", it can be used as a marketing tool to promote the estate. Such a sign has a limited validity period and requires prolongation with a possible

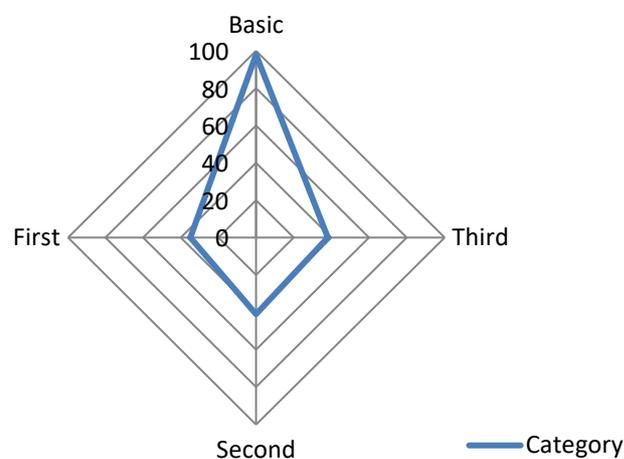
increase in the number of mallows under conditions of improved quality of service and living conditions.

Today, the sign and certificate "Ukrainian Hospitable Farmstead" have 210 owners in 21 regions of Ukraine, Figure 1.

Due to the fact that the traditional system of organization and accounting in rural estates is practically not used due to the cumbersomeness and complexity, and existing approaches to simplification are also remain unsuitable for small farms, it is necessary to revise their methodological principles. For private estates, the emphasis should be made on internal reserves, resources, and, as a consequence, the internal use of accounting information. Therefore, this is what the organization and technology of accounting for such activities should focus on.

Based on the level of preparedness of the rural residents - potential owners of rural farmsteads, to keep accounts, the most acceptable is to keep a book of income and expenses, despite the difficulties in reporting and limited information for decision-making.

Figure 1 Estates that have the certificate "Ukrainian hospitable farmstead"



Compiled by the author on the basis of: <https://www.greentour.com.ua/history>

Conclusions

The strategic development of the rural tourism is a proven world practice way to increase the income of the rural population, it can and shall be used by rural communities. In Ukraine, there are regions traditionally attractive for tourists. However, there are many problems in the development of rural tourism in Ukraine - there is no systematic national policy in this area, proper infrastructure.

It is necessary to clearly distinguish entrepreneurial and non-entrepreneurial activities in the field of tourism carried out in the rural areas, as well as providing state support for this form of activity of rural residents by organizing professional training and retraining of the members of personal farms in the sphere of rural green tourism. Currently, in Ukraine, in order to overcome the problems that hinder the development of the rural green tourism on the basis of personal farms, it is necessary to make extensive use of European experience and to create an appropriate legislative field as soon as possible.

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