SÉRIE “Ekonomické vědy”

[https://doi.org/10.52058/2695-1592-2022-1\(8\)-42-51](https://doi.org/10.52058/2695-1592-2022-1(8)-42-51)

Natalya Belousova

*Doctor of Economics, Professor, Professor of the Department of Aerospace Geodesy
and Land Management of the National Aviation University, Kiev, Ukraine,
<https://orcid.org/0000-0002-5829-1467>*

Halyna Zavarika

*DrSc (Geography), Docent, Professor of International Economics and Tourism
Department Volodymyr Dahl East Ukrainian National University,
Sievierodonetsk, Ukraine,
<https://orcid.org/0000-0001-5601-9331>*

ECONOMIC AND RESOURCE SUPPLY OF THE REGIONS OF UKRAINE FOR THE FORMATION AND DEVELOPMENT OF INCLUSIVE TOURISM

Abstract. The article deals with the development of inclusive tourism, as a new scientific and practical direction, in the framework of the formation of a positive economic image of the regions of Ukraine, taking into account the resource base. The topic of regional development within the framework of the socio-economic system has been of great interest to economists in recent years. Economic algorithms for calculating the resource potential of the region under study, its profitability, the level of infrastructure development, and other indicators are proposed. Attention is focused on the problems of conducting a qualitative analysis of the development potential and the introduction of inclusive tourism as part of the economic system of the region, taking into account the method of monitoring research. The indicators of the positive impact of the program for the development of inclusive tourism on the economy of the region are assessed. An analysis of the profitability of the regions from the use of regional resources for the development of a new and promising direction as inclusive tourism is proposed.

Keywords: natural resources, resource provision, region, socio-economic system, economic development algorithms, inclusive tourism

Introduction. To understand the very problems of development and the

mechanism for introducing inclusive tourism into the regional economy of Ukraine, it becomes necessary to comprehensively study the theoretical and methodological component and substantiate the practical feasibility of introducing inclusive tourism in the regions of Ukraine, taking into account the global financial crisis and internal problems of the country's economy associated with the pandemic. COVID-19. Issues of the prospects or potential for the development of inclusive tourism have been and remain relevant, and therefore require more detailed discussion.

The development of inclusive tourism in the system of regional socio-economic relations is possible if there is a sufficient amount of financial resources, the receipt of which determines the specialization of the region, the level of costs for various areas of management, including the non-material sphere and the service sector [10, p.128-130]. The social and economic system of the regions is supported by budget transfers. The size of the financial resources (budget) of the region determines its certain economic independence, which allows the authorities to calculate the economic feasibility of introducing a particular program, to analyze the risks and prospects for the implementation of this project.

In the process of developing inclusive tourism for each region of Ukraine, its potential will be taken into account, which will include: a natural resource component, tourist and recreational opportunities, historical and cultural heritage, the presence or absence of health-improving (rehabilitation) institutions, infrastructure branching of enterprises, concerning the tourism industry, architectural and transport accessibility, staffing, financial solvency, the level of profitability and innovativeness of the region [3, p.205-213]. These and other questions require careful study, scientifically based analysis, and the decisions taken on the introduction of inclusive tourism in a particular region of Ukraine.

Literature Review. The problems of studying the development of the tourism sector in the regions of Ukraine are covered in the works of domestic scientists: L. S. Hryniv, V. G. Gulyaev, M. I. Dolishny, V. F. Kifyak, V. S. Kravtsev, O. .O. Lyubitseva, M.P. Malskaya, O.I. Milashovskaya, and others. At the same time, the information from studies related to the economic approach to the formation and development of inclusive tourism is rather scattered. Economists began to pay special attention to new and promising areas that can attract finance and make positive advertising to the region as part of the development of the tourism sector. Given the novelty of the development of inclusive tourism as an economic and resource potential, there are practically no fundamental works among Ukrainian scientists. Attempts to cover this topic have so far been reduced to a fragmentary presentation of research materials.

In the process of preparing this article, the methods used were: the method of statistical research, the method of comparisons, analysis and synthesis, the method of generalization and systematization of data.

Purpose of the article (statement of the problem). The purpose of the article is to highlight problematic issues in the field of economic and resource potential of the regions of Ukraine, in the process of formation and development of inclusive tourism as a new direction in the tourism sector.

The main objectives of the study are:

- propose a classification of indicators for determining the provision of the region with funds for the development of inclusive tourism;
- to propose an algorithm for the formation and development of inclusive tourism in the system of socio-economic development of the regions of Ukraine, taking into account the resource base: natural, tourist and recreational, modern material and technical base, developed tourist and health-improving infrastructure of the region;
- to determine the indicators of the positive impact of inclusive tourism on the economic development of the region;
- compare the number of subjects of tourism activities by region, within which it is planned to test programs for the development of inclusive tourism;
- to carry out analytical work to determine the prospects and economic viability of the development of inclusive tourism in the regions of Ukraine, taking into account the resource base.

Presentation of the main material. In general, the potential for the development of inclusive tourism is aimed at improving the management system and the main activities of the regions, as well as finding a set of opportunities for its development. In turn, the development potential is closely related to the strategic potential for the implementation of this direction [4, p.147-155].

In general, the strategy can be viewed as a systemic concept with a complex organization and aimed at growth or potential [6, p.163], that is, its development and improvement.

Programs to stimulate the socio-economic development of regions in Ukraine are created following the changes in domestic legislation and the requirements of the EU. The mechanism of the procedure for stimulating regional development processes includes determining the level of financial solvency of the region, calculated through the ratio of local budget revenues (excluding interbudgetary transfers) to total state revenues and local budget expenditures (excluding interbudgetary transfers) to total state expenditures. This approach to calculations is generally accepted in our country and meets international standards.

When developing and implementing any socio-economic development program, the volume of regional revenues (total indicators of local budget accounts) and the volume of expenses of the previous year, adjusted by the inflation index, are taken into account. At the same time, the share of budget arrears is taken into

account up to the total expenditures. Structurally, this mechanism looks as follows (Fig. 1.)

Fig.1. *Classification of indicators for determining the provision of a region with funds for the development of inclusive tourism*

*Source: created by the author

Offering inclusive tourism as a new promising segment of the service sector, we pay attention to its peculiarity and uniqueness, a variety of tourist and leisure offers and rehabilitation and recovery services, and also focus on the need to create an accessible environment [8, p. 23-26]. For this, the region must have different resources: natural, tourist and recreational, modern material and technical base, developed tourist and health-improving infrastructure of the region, creating the preconditions for the further implementation of the program for the development of an inclusive environment in Ukraine (Figure 2).

Fig. 2. Inclusive tourism in the system of social and economic development of the regions of Ukraine

*Source: compiled by the author

In the process of analyzing scientific works on economic potential (E. Lapina, 2006; I. Grechina, 2012, 2014, 2017), we found out that the category “potential” can be considered according to two main components: the resource component, which is an objective category and human resource as subjective category (abilities), professionalism, level of socialization, level of security, etc.) [5].

The problem of conducting a qualitative analysis of the potential for the development and implementation of inclusive tourism as part of the economic system requires constant monitoring, refinement, and improvement of the procedure

for potential analysis as an independent type of economic analysis [10].

Modeling the options for the development of inclusive tourism in the regions in the system of socio-economic relations, it is logical to determine the level of influence of this direction on the general economic situation in the region (Figure 3).

Fig. 3. Indicators of positive impact on the development of the inclusive tourism program on the economy of the region

*Source: created by the author

An important argument regarding the introduction of inclusive tourism as a regional development program is the presence of tourism enterprises in the regions through which the planned implementation of the tasks is possible.

Based on the data in Table 1, we can state the fact that the quantitative indicators of the functioning of the subjects of tourism activities in the regions of Ukraine are characterized by an uneven distribution.

Table 1

Number of subjects of tourism activity by region, units			
Region of Ukraine	2017	2018	2019
Ukraine	3182	3506	3469
Vinnitsa	63	68	69
Volynskaya	68	69	66
Dnipropetrovsk	294	322	325
Donetsk	23	33	42
Zhytomyr	47	56	47
Transcarpathian	67	65	63
Zaporizhzhya	140	161	160
Ivano-Frankivsk	83	107	105

Kievská	90	119	116
Kirovograd	46	47	43
Luhansk	11	19	17
Lviv	221	272	282
Nikolaevská	60	69	63
Odesa	245	268	264
Poltava	91	88	93
Rivne	59	66	60
Sumy	53	57	58
Ternopil	43	53	45
Kharkiv	264	255	263
Kherson	53	72	67
Khmelnitsky	78	89	90
Cherkasy	75	86	92
Chernivetska	65	66	65
Chernihiv	55	51	51
Kyiv	888	948	943

*Source: according to the data of the State Statistics Service of Ukraine

According to the statistical data of Table 1, it can be concluded that in most regions of Ukraine the number of tourist enterprises has decreased, which is explained by competition and financial insolvency, due to the outbreak of the COVID-19 pandemic. The most successful tourism activities were carried out by those regions that have a significant client base, established tourist flows, developed tourist infrastructure, and many years of experience in the domestic and foreign tourist markets (in the table are highlighted in bold). An increase in the number of subjects of tourist activity was observed in Dnepropetrovsk, Donetsk, Lviv, Poltava, Kharkiv and Cherkasy regions. However, the largest number of subjects of tourist activity is concentrated in Kyiv, Dnipropetrovsk, Kharkiv, and Odesa regions [2, p.33-35].

If we compare the share of tourism in Ukraine's GDP in 2018 (0.64%) with world indicators (6-10%), then we can conclude that the level of tourism development in Ukraine is at a very low level [7]. Therefore, it is appropriate to test those areas of tourism activities that will be new, interesting, accessible, and will attract more people to tourism activities. In this context, the introduction of inclusive tourism is timely, appropriate, and relevant [1, p. 36-52].

Trends in revenues to state and local budgets at the beginning of 2021 indicate positive shifts in the post-coronavirus period (Table 2). This gives confidence in the prospects for the development of tourism in general and inclusive tourism in particular.

Table 2

State and local budget receipts for the period 01.02-01.08.2021 (UAH million)

<i>Date</i>	<i>State budget</i>	<i>Local budgets</i>	<i>Total</i>
01.02.2021	66 070,1	22 024,1	88 094,2
01.03.2021	143 478,2	50 139,3	193 617,5
01.04.2021	251 528,7	77 333,7	328 862,4
05.05.2021	357 333,8	105 328,2	462 662,0
01.06.2021	476 105,7	135 514,9	611 620,6
02.07.2021	585 692,9	163 643,7	749 336,6
01.08.2021	684 534,9	192 384,5	876 919,4

*Source: created by the author

Another significant indicator of the prospects for the development of inclusive tourism is the forecast of income from the provision of tourism services as a key indicator of tourism development in the country, taking into account the current state of economic development, tax burden, and inflation rate. Based on open information from the Ministry of Finance of Ukraine and with the help of special software in MS Excel [11], we will predict scenarios for the development of tourism in Ukraine according to three options: pessimistic, realistic, and optimistic (Table 3).

Table 3

Forecast of income from tourist services in Ukraine, mill. UAH

<i>Years</i>	<i>Pessimistic</i>	<i>Realistic</i>	<i>Optimistic</i>
2021	21366,08	21685,65	23850,5
2022	21937,29	22447,95	27250,4
2023	21613,81	22849,41	32002,5

* Source: created by the author

All of the above suggests that, despite the weak competitive system for the provision of tourism services, there is a positive trend towards an increase in tourist flows for the period 2017-2019. product and gives the perspective of considering the program for the introduction of inclusive tourism in the coming years.

Conclusions.

1. The formalization of the approaches of different scientists made it possible to comprehensively consider the existing problem and conclude that several issues aimed at analyzing the development potential of regions have not yet been sufficiently developed and studied. This problem is especially acute through the prism of the development of the ideas of potential analysis, as a new, independent type of economic analysis. This fact indicates that the scientific and methodological

base in this area requires further study and justification, and its problematic issues require constant improvement.

2. Despite the development of tourism in some cities, the tourism sector of Ukraine, unfortunately, does not compete with the world's leading countries in the provision of tourism services. The unevenness of the location of places of interest, underdeveloped infrastructure, lack of material and technical support significantly affect the development of tourism in Ukraine.

3. It has been established that there is a direct relationship between the level of income of tourists and the income of tourism enterprises. Statistics show that with an increase in tourist income by 2.5%, tourism spending grows by 4%. However, analyzing the income part of the gross domestic product of Ukraine from tourism, it can be stated that such a trend is not observed

4. To predict the development of inclusive tourism in the region, it is necessary to determine the basic foundations of the effective functioning of the tourism industry: to assess the natural resource potential, material and technical base, tourist and recreational potential, resort and sanatorium, and health-improving economy. In addition, it is necessary to identify priority resources influencing the development of inclusive tourism and find out the level of attractiveness of the region.

References:

1. Bielousova, N. & Skorostetska O. (2020). Development of inclusive tourism in Ukraine. Current issues of inclusive tourism introduction in Ukraine and other countries: collective monograph. Poznan, pp. 36-52

2. Bielousova, N. V. (2017) «Inklyuzyvnyy turyzm» abo «podorozhi bez bar`yeriv» u suchasnomu suspil'stvi ["Inclusive tourism" or "travel without barriers" in modern society] VII Mizhnarodna naukovo-praktychna konferentsiya "Rehional'ni problemy Ukrayiny: heohrafichnyy analiz ta poshuk shlyakhiv vyrishennya" [edited by I.Pylypenko By D Malchykovoyi]. (pp.33-35). Kherson: Publishing House «Helvetica» [in Ukrainian].

3. Bielousova, N. V. (2018). Teoretychni aspekty rozvytku inklyuzyvnoho reabilitatsiyno-sotsial'noho turyzmu v Ukrayini [Theoretical aspects of the development of inclusive rehabilitation and social tourism in Ukraine]. *Scientific journal «Scientific notes of Sumy State Pedagogical University. Geographic Sciences»*. (Vols. 9), (pp.109-111). Sumy: Sumy MPU named after A. S. Makarenko [in Ukrainian].

4. Kalchenko, E. (2015). Teoretychni aspekty innovatsiynoyi diyal'nosti pidpryyemstv promyslovosti turyzmu. [Theoretical aspects of innovative activities of enterprises in the tourism industry]. *Bulletin of the Chernihiv State Technological University: a collection of articles. sciences. wash.* (Vols. 4 (54)), (pp.147-155). Chernigov: ChSTU [in Ukrainian].

5. Konanova, E. I. (2019). Inklyuzyvnyy turyzm: tekhnolohiya ta orhanizatsiya turproduktu [Inclusive tourism: technology and organization of a tourist product]. *South Federal University. - Rostov-on-Don, 129 p. : ill.* - Access mode: - URL: <https://biblioclub.ru/index.php?page=book&id=577840> (date of access: 06/08/2021). - Bibliography: p. 112 - 119. ISBN 978-5-9275-3164-6. - Text: electronic [in Ukrainian].

6. Lapin, E. (2006). *Ekonomichnyy potentsial promyslovykh pidpryyemstv: formuvannya, otsinka, upravlinnya* [The economic potential of industrial enterprises: formation, assessment, management] dis. for the degree of Doctor of Economics. Sciences: 08.07.0. Sumy, 432 p. [in Ukrainian].

7. Mezhevaya, L.A., Letin, A.L. & Lugovskaya, L.A. (2015). Teoriya i praktika organizatsii inklyuzivnogo turizma v Rossii [Theory and practice of organizing inclusive tourism in Russia]. *Modern problems of science and education*. – No. 1-1 .; URL: <http://www.science-education.ru/ru/article/view?id=17354> (date accessed: 06/08/2021) [in Russia].

8. Naumenko, L.Yu., Lepsky, V.V., Makarenko, S., Borisova, I.S. & Semenenko, A.V. (2015). Inklyuzyvnyy turyzm yak vyd ozdorovlennya: suchasni potreby lyudey z invalidnistyu [Inclusive tourism as a type of rehabilitation: modern needs of people with disabilities]. *Ukrainian Bulletin of Medical and Social Expertise*, No. 2, pp. 23-26. ISSN 2224-0454 (date accessed: 08.06.2021) [in Ukrainian].

9. Nechiporuk, N.M. & Kizima, M.I. (2019). Inklyuzyvnyy turyzm za kordonom [Inclusive tourism beyond the cordon]. *Strategic perspectives of tourism, hotel and restaurant Industry in Ukraine: theory, practice and innovation development*. (pp. 128-130), Uman, (30-31.10.2019) [in Ukrainian].

10. Shimina, N.A. (2010). Problemy obespecheniya ustoychivogo razvitiya regional'nogo turizma i puti ikh resheniya [Problems of ensuring sustainable development of regional tourism and ways to solve them]. *Management of economic systems*. (Vols. 4). - [http://uecs.ru/uecs24-242010 / item / 27920110325070235](http://uecs.ru/uecs24-242010/item/27920110325070235) (date of access: 08.06.2021) [in Russia].

11. Zapesotsky, A.S. (2012). *Strategicheskiy marketing v turizme: teoriya i praktika* [Strategic marketing in tourism: theory and practice]. - SPb.: SPbGUP, 352 p. [in Russia].