

економічними показниками розвитку країн, що виражаються у ВВП, як в абсолютному вираженні, так і на душу населення.

Таким чином, встановлено значний зв'язок і взаємовплив сектора туризму і ВВП для більшості проаналізованих країн. Результати кореляційного аналізу також показали, що туристичні потоки позитивно пов'язані з ВВП. Це пояснюється тим, що туристичні товари і послуги самі по собі є предметом другої необхідності (а часто відносяться до предметів розкоші), попит на які істотно збільшується при зростанні рівня доходу. При цьому збільшення туристичних потоків здійснює позитивний вплив на загальну економічну ситуацію в країні, стимулюючи створення нових робочих місць, зменшуючи безробіття і збільшуючи податкові надходження в бюджет. В цілому це дає підстави для висновку про важливість туристичного сектора для економіки країни.

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INVESTMENT POLICY AS A TOOL OF DEVELOPMENT OF THE RECREATION AND TOURISM INDUSTRY OF UKRAINE

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Ukraine is one of the countries that have great potential for attracting investment. As it is rich in natural resources and has a favorable climate, the tourism sector becomes a promising investment area. Nowadays, tourism is a part of the daily life of the majority of the population, and it is also one of the leading sectors of the world economy. At the present stage, tourism has acquired the scale of the most powerful sector of the world economy and this is the sector of the economy that deserves more attention in Ukraine for development, since it can provide a significant contribution to the state economy in the form of new jobs, an increase in revenues from foreign economic activity and replenishment of the state budget through the payment of taxes [3].

At present, despite the natural, historical, cultural and recreational potentials available, Ukraine does not have a real opportunity to meet all domestic recreational needs. One of the many reasons for this situation is

the need to invest to the material and technical base of domestic recreational and tourist enterprises, which determined the direction of the research.

The development of the tourism sphere is devoted to the work of domestic and foreign scientists, namely: L. Agafonova, P. Gudzia, V. Goblik, L. Gontrazhevskaya, P. Zakharchenko, V. Kifyak, T. Tkachenko, S. Tsekhli, M. Shkola, and others.

For most countries, tourism is one of the most priority sectors of the economy, as the income from the tourism industry is almost 50%. For example, in countries such as France, Spain, Italy, Malaysia, Thailand, United States, Cyprus and Egypt are among the top three destinations in the country. In these and a number of other countries, it is developing rapidly and plays an important role in development economy as it creates new jobs, provides for an increase in the standard of living of the population, develops production infrastructure and increases foreign exchange earnings when implemented foreign investment. It remains relevant one of the most debated issues is the financial support for the functioning of the industries economy of the country. Development of the modern world an economy cannot be imagined without an investment activities. Ukraine is no exception.

The reorganization of the State Agency of Ukraine for Investments and Innovations and the transfer of its powers, first to the National Agency of Ukraine for Investment and Development (2010), and then to the State Agency for Investment and National Projects Management of Ukraine and the State Agency of Ukraine and the State Agency, were negatively affected by the coordination of measures of innovation and investment policy. of Science, Innovation and Informatization of Ukraine (2011). Amendments made in 2012 to the Laws of Ukraine “On State Regulation of Technology Transfer Activities” and the Law “On Innovation Activities” are unfortunately not able to change the current negative trends in the economy in Ukraine, since in most cases the wording of the provisions on the latest management of development mechanisms was formulated on an outdated management system that continues to operate.

In addition to creating a regulatory framework for innovation and investment activity, it is worth noting the important role of the state in expert, licensing and certification (expertise, certification and patenting of innovations), as well as intellectual (scientific and educational centers) for its provision. The most effective instruments of the state investment policy include: financial (including preferential taxation, subsidies, state loans and subsidies, state financing) and information (formation of information base of investment projects, participation in international exhibitions and investment forums, preparation of advertising materials, specialized Internet

sites). In order to solve these problems and to develop the tourism industry, it is necessary to stimulate the demand for tourism products, which, although expensive, are mostly expensive high income country, raises the level employment and increases the country's competitiveness in the world market.

To maximize the financial and social impact of investing, each state should develop a state tourism policy, the main goal of which is to create a highly competitive tourism complex, including a tourism cluster as an innovative entity that provides opportunities to serve residents and non-residents, increases employment, and employment affects the development of regions and the country as a whole. Confirmation of the above is the approval by the Cabinet of Ministers of Ukraine of the State Target Social Program for 2011 - 2022. creation of favorable conditions for the development of the tourism industry. Considering the list of instruments of state regulation of tourism activity, it should be noted that stimulating the conditions for attracting investments in tourism activities, especially through effective forms of public-private partnership, are attributed to indirect methods of state regulation. Instruments of indirect state influence are a group of methods of indirect influence of the state on tourism activities by creating an economic environment that moves the activities of the subjects of tourism in the desired direction for the state

Thus, in order to intensify tourism activity in the country, it is advisable to carry out balanced targeted support, in particular in the economic sphere - to introduce an investment tax credit, which will ultimately help to increase the employment rate of the population. According to the Law of Ukraine "On Amendments to Certain Laws of Ukraine for the Purpose of Scientific and Technical Activities", an investment tax credit is a deferred payment of income tax granted to a business entity for a specified period in order to increase its financial resources for implementation of innovative programs with subsequent compensation of deferred amounts in the form of additional tax revenues due to the total profit increase that will be received under the current legislation as a result of sales innovation programs [1]. Granting investment tax credit is carried out on the classical terms of crediting: security, timeliness, payment and purposeful use, that is, it is advisable to implement it under innovative programs and projects that ensure the realization of scientific and technical priorities, in particular scientific and technological updating of production with increasing its technical and economic indicators. and ensuring competitiveness in the world market; acceleration of development of high-tech and high-tech spheres and industries,

improvement of economic status of regions; expansion of production in the most priority and economically efficient sectors of the market [2].

Today, attractive for investment are projects, proposals for the construction of tourist and sports ski slopes, cable cars, sports and health complexes [4]. However, there are many risks and obstacles to the implementation of the investment program in Ukraine: political and legislative, monetary, infrastructure and economic risks. According to experts, the tourism industry is considered to be one of the most profitable and high returns are driven by high investment risks. Thus, in terms of investment risk, the tourism industry ranks 8th among other branches of the national economy of Ukraine [2].

Let us outline the strategic goals of tourism investment policy:

- creation of the legislative base of regions in the field of providing guarantees for foreign investments in tourism business;
- formation of a favorable image of regions in the field of provision of recreational and tourist services;
- creation of a favorable investment climate;
- stimulation of the inflow of capital investments in the reconstruction and construction of modern tourist complexes, sanatoriums, hotels that meet international requirements and standards;
- development of new tours, which should take into account ethno-cultural, geopolitical, ecological factors of tourist areas [4].

Another important factor in the effectiveness of the implementation of the state innovation and investment policy is the cooperation of public authorities with the private sector to create favorable conditions for innovation and investment activities.

Among the diversified instruments of state investment policy, the use of which makes it possible to take into account the above mentioned principles, particular attention is paid to the implementation of the principles of the cluster model of economy in order to stimulate the processes of modernization of the tourist and recreational complex of Ukraine. Cluster model efficiency is achieved through the rational use of the existing potential of the territory, the combination of cooperation with competition, the innovation that is achieved through the exchange of information, knowledge, know-how and patents. In addition, the cluster is an effective form of cooperation between the public and private sectors and can optimize and accelerate the economic and social development of the regions.

Cooperation with international organizations and liaison with international investment tourism funds are an integral part of the development of the tourism industry.

In order to solve the problem of investment development, it is necessary to stimulate demand for tourist products, which are of higher quality, cost more expensive and provide the country with higher income, increase the employment rate and competitiveness at the world level. The state can provide growth of consumer demand in the context of structural modernization of the economy. If this happens nationwide, we can expect an increase in national income and sustainable economic development.

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КУЛІНАРНІ ТРАДИЦІЇ ТУРИСТІВ ЯК ЧИННИК ФОРМУВАННЯ РЕСТОРАННОЇ МЕРЕЖІ

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Стрімкий розвиток світового туризму позитивно впливає на активізацію туристичної діяльності в Україні, яка має вагомий природний, рекреаційний та культурний туристичний потенціал. Великі можливості відкриває туристичний напрям, пов'язаний із використанням кулінарних традицій. Сьогодні провідні туристичні країни, як Франція, Італія, Іспанія, Швейцарія, Австрія, Угорщина та ін. використовують гастрономічний аспект як конкурентну перевагу для підвищення туристичної привабливості регіонів. Цікаву культурну спадщину має і Слобожанщина, що формує власний туристичний профіль регіону і визначає певні стратегічні напрями розвитку туризму.