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THE ROLE OF TOURISM IN DEVELOPMENT OF REGIONAL ECONOMY

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Abstract. The article is dedicated to identification of the role of tourism in the development of the regional economies. Russia is a country with a big amount of historical, cultural and natural objects which can attract tourists from all over the world. Despite this fact, Russia shows rather low values of indicators that leads to decrease in competitiveness of the national tourism industry. The authors provide the information about the international Index which is called "Travel and Tourism Competitiveness Index" and sub-indexes according to which the rating is created. In the article the problems of development of the national tourism industry were depicted. In this work such successful tourist directions and objects as Sochi after XXII Winter Olympic Games in 2014 and in the eve of the FIFA World Cup 2018 and "Votchina Ltd." are considered. Also the problems of some perspective tourist attractions such as Манупунер rock formations which are not popular among tourists are shown and the ways to overcome these problems are suggested. The government carries out the policy to increase the competitiveness of Russian tourism industry. In the article the examples of such state programs are given: the state program "Development of Culture and Tourism" for 2013–2020 and the federal target program "Development of domestic and incoming tourism in the Russian Federation (2011–2018)". The role of accounting and analytical support of managerial decisions in the development of a tourist object and the role of tourism in the economy of the region are also described.

Keywords: tourism industry; regional economy; factors of tourism development; state programs; accounting and analytical support of management decisions.

РОЛЬ ТУРИСТИЧЕСКОЙ ИНДУСТРИИ В РАЗВИТИИ ЭКОНОМИКИ РЕГИОНА

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Аннотация. Статья посвящена выявлению роли туризма в развитии экономики региона. Россия – страна с большим количеством исторических, культурных и природных объектов, которые могут привлекать туристов со всего мира. Несмотря на этот факт, Россия демонстрирует довольно низкие значения показателей, связанные с развитием туристической отрасли, что приводит к снижению конкурентоспособности национальной туристической индустрии. Авторы предоставляют информацию о международном индексе, который называется «Индекс конкурентоспособности туризма» и подиндексы, в соответствии с которыми создается рейтинг. В статье изображены проблемы развития национальной туристической индустрии. В этой работе приведены примеры таких успешных тури-

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стических направлений и объектов, как Сочи после XXII зимних Олимпийских игр 2014 г. и накануне чемпионата мира по футболу 2018 г. и ООО «Вотчина». Также показаны проблемы некоторых уникальных достопримечательностей, таких как плато Мань Пупу Нер, которые не пользуются популярностью среди туристов, и предлагаются способы преодоления этих проблем. Правительство проводит политику повышения конкурентоспособности российской индустрии туризма. В статье приводятся примеры таких государственных программ: государственная программа «Развитие культуры и туризма» на 2013–2020 гг. и федеральная целевая программа «Развитие внутреннего и въездного туризма в Российской Федерации (2011–2018 гг.)». Описана роль бухгалтерского и аналитического обеспечения управленческих решений в развитии туристического объекта и роли туризма в экономике региона.

Ключевые слова: туристическая индустрия; региональная экономика; факторы развития туризма; государственные программы; аналитическое обеспечение управленческих решений.

Nowadays, we can speak about national tourism as a global social-economic phenomenon which has a significant influence on economies of many countries. Moreover, for several of them this industry became one of the main income sources. According to the authors' opinion, development of tourism industry is so important because of these reasons: it gives the opportunity to create working places, to increase the standard of living, to provide the country with foreign currency and, finally, to influence the development of regions [4].

OECD, which is The Organization for Economic Cooperation and Development, pays special attention to tourism development as this industry demonstrates its ability to withstand the consequences of economic crisis and can become the economic activity, which is able to support regional and national economies [7].

One of the priority directions of turning to an innovative socially oriented type of economic development of the country is the ensuring the quality and accessibility of services in the sphere of tourism and increase in competitiveness of the national tourism industry.

In fact, the main factors which have an influence on the growth of tourist indicators are the resource base, as well as the degree of state involvement in stimulating the development of the industry.

What is more, an important role in the characteristics of the tourism industry plays infrastructure, especially transport.

So, for example, in the Russian Federation, in the Komi Republic, there is a unique geological monument and a cult object "Манпупунер rock formations". Due to the lack of regular transport links to the destination, the cost of the excursion is about 30,000 rubles per person, which makes this place unpopular among tourists. We consider this tourist direction to be quite promising, as it is one of the Seven Wonders of Russia,

though not well known internationally and relatively unspoiled by tourism. So, the Plateau requires large capital investments.

There are various state programs, which goal is to stimulate this industry to growth. So, for example, from 2013 the state program "Development of Culture and Tourism" for 2013–2020 is in effect, and its main objectives are the realization of the potential of Russian culture as a spiritual and moral basis for the development of the individual and society, as well as the development of tourism [1]. The total amount of financial support for this program from the federal budget is 847,455,436.3 thousand rubles. Both attraction of foreign tourists to our country and popularization of travel across Russia among our Russian people are considered.

Another example of the state program supporting the development of the tourism industry is the federal target program "Development of domestic and incoming tourism in the Russian Federation (2011–2018)" [2]. The results of that program should be summarized in a year. The program is aimed at promoting the Russian tourism product on the world market, attracting investments in this industry, improving the quality of tourist services and developing the tourist and recreational complex of the Russian Federation.

Meanwhile, it should be noted that tourism in Russia is rather weak: according to the data of the last year, the share of tourism in our country's GDP was 3.4%.

The Travel and Tourism Competitiveness Report was first published in 2007 by the World Economic Forum. The report ranks selected nations according to the "Travel and Tourism Competitiveness Index" which is composed of four main sub indexes:

1. Enabling environment.
2. Travel and tourism policy.
3. Infrastructure.
4. Natural and culture recourses and business travel.

So, according to the statistics, given by “Travel and Tourism Competitiveness Index 2015” [6] of the latest published Report, Russia took the 45th place while Spain gained the lead. Taking into consideration this fact, we should take actions to overcome existing problems such as lack of investment recourses, technological lag and the deficit of skilled staff.

There is another important reason, referring not to the whole country, but to specific economic entities offering services in the sphere of tourism. This is not about travel agencies, but specific tourist sites. In modern conditions, most Russian enterprises (not just tourism) do not have a system of information and analytical support for sustainable development, which leads to a decrease in competitiveness and financial stability. Realization of an effective process of financial and economic activity at an enterprise is impossible without an organized, rational system of forming, obtaining, generalizing and analyzing information in order to make well-founded management decisions.

One of the successful examples of daily working tourist site that uses information rationally about the directions of sustainable development and uses its potential and resources at an approximate maximum level is “Votchina Ltd.”, which is implementing the project “*Velikii Ustyug – Rodina Deda Moroza*” [8]. This project appeared in November 1998. For the first three years (from 1999 to 2002), the number of tourists who visited the town of Veliky Ustyug increased from 2 thousand to 32 thousand and in 2015 during the New Year holidays (from January 1 to 10) the number of tourists who visited Veliky Ustyug reached 38 thousand people. In overall during the year approximately 230–240 thousand people visit this place.

Very important tourist destinations that can influence not only the economy of regions but the whole country are Sochi after the Winter Olympics in 2014 and on the eve of the FIFA 2018 World Cup, as well as 10 other Russian cities where the last event will be held: Moscow, Kaliningrad, St. Petersburg, Volgograd, Kazan, Nizhny Novgorod, Samara, Saransk, Rostov-on-Don, Yekaterinburg. So, according to statistics, only in the first year after the XXII Winter Olympics the number of tourists visiting Sochi has increased by more than a third and this indicator is growing every year, the direction attracts more and more foreign tourists, as well as citizens of our country.

Thus, it is possible to draw a number of conclusions about increasing competitiveness of the Russian tourism industry and the impact of this change on the development of the regions. Firstly, now there is time of creations good internal and external conditions for the developing tourism industry. Secondly, examples of the tourist destinations show that developing in tourism has a great impact on developing the region: attracting tourists to “Votchina Ltd.” provided an influx of tourists to Veliky Ustyug; year-round influx of tourists in Sochi has provided a significant increase in employment. Thirdly, the state has a great influence on the development of the tourism industry, carrying out various programs [5]. And last but not least, an important role plays the accounting and analytical support of managerial decisions and an objective assessment of its capabilities by an economic entity as one of the key factors in the successful functioning of a tourist facility [3]. How the country’s economy depends on the economy of the regions, as well as so the economy of the region depends on the state of individual firms.

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