

повинно спонукати інші держави переймати досвід та втілювати досягнення та напрацювання в економічній та соціальній сферах Норвегії на власних теренах.

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THE CLASSIFICATION OF THE HOTEL'S BUSINESS ACTIVITIES IN THE SUCCESSIVE BUILDINGS OF THE MUNICIPALITY КЛАСИФІКАЦІЯ ЗАСОБІВ ГОТЕЛЬНОГО БІЗНЕСУ В СУЧАСНИХ УМОВАХ ФУНКЦІОНУВАННЯ

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The deepening of market transformations is increasingly directing the development of the national hotel industry in the direction of its inclusion in the global hotel business. With the integration of Ukraine into the world community, the question arises about the competitiveness of domestic services in domestic and foreign markets, improving the

system of accounting and operational economic analysis of financial performance of hotel enterprises.

Despite the great potential for the development of the tourism business in all its manifestations - from business trips to leisure, the hotel industry is not yet fully implementing effective mechanisms of operation. Therefore, considerable attention needs to be paid to issues introduction of the substantiated perspective and operative analysis of development, attraction of investments for creation of a favorable basis of effective activity of domestic enterprises of hotel economy.

Today for the market of hotel services of Ukraine the following tendencies are inherent: intensification of economic activity, revitalization of tourist flows and increase of efficiency use of hotel capacity; further privatization of hotel enterprises and increasing their presence in the private capital market.

Services of hotel enterprises can have complex nature, ie in addition to their main component - the provision of accommodation, the cost of accommodation may include: breakfast, half board, board, medical package, sports package, visit the pool, fitness center, etc. A comprehensive service is cheaper than purchasing all the components included separately. This interests the customer, and the hotel, in turn, receives additional benefits and increases the final positive financial result.

The content of the main activities of the hotel industry due to the characteristics of hotel services. Among which are: the simultaneity of production and consumption; impossibility of storage; intangible and seasonal; dependence on institutional and internal factors; relatively large share of fixed costs; urgency of service; export of services; combination of paid and free services.

This is the specifics of the hotel industry significantly affects the organization of accounting and analysis of costs, revenues, financial results and confirms the need to take it into account when improving the classification system of the hotel's business activities.

The statistical assessment of the activity of accommodation facilities in Ukraine, which was reproduced in the transformation of forms № 1-hotel and №1-resort for the introduction of new forms of reporting змін 1-KZR "Report on the activities of collective accommodation" (hereinafter - 1-KZR), which validity.

However, some discrepancies between the standard DSTU 4527: 2006 and the form №1-KZR remain to be fixed. Thus, according to the form № 1-KZR to hotels and similar accommodation facilities include:

- "hotel", "motel", "hotel and office center";
- "camping", "hostel for visitors", which according to DSTU 4527: 2006 are taken into account as part of "other accommodation";
- "mountain shelter", which according to DSTU 4527: 2006 belongs to "Specialized accommodation";
- "club with accommodation", "student summer camp", the definitions of which are missing in DSTU 4527:2006;
- "other temporary accommodation", which should also not be included in the category "hotels and similar accommodation".

Among the specialized means of accommodation in the form of №1-KZR are:

- "sanatorium", which is included in the category of "hotels" according to DSTU 4527: 2006,
- "children's sanatorium", "boarding house with treatment", "boarding house recreation", "children's health facility year-round", "children's center", "sanatorium", "balneological hospital", "mud hospital", "mud bath hospital" (including children), "health institution 1-2 day stay", the concept which are absent in DSTU 4527:2006;
- "rest home", "recreation center", which are "similar means of accommodation", etc.

In addition, the provisions of the instruction on filling in the form of state statistical observation № 1-KZR have a number of differences with the Law of Ukraine "On Tourism", for example:

- regarding the establishment of the minimum number of rooms: in the instructions It is stated that "hotels" and "similar accommodation" must have more than seven rooms, but the Law of Ukraine "On Tourism" clearly states that the minimum possible number of rooms to classify accommodation as "hotel" is six rooms, with restrictions for there are no "similar means of accommodation";

- to take into account certain accommodation facilities in the categories "hotels" and "similar accommodation facilities": statistical bulletins created on the form № 1-KZR,

contain data on facilities owned or leased by natural persons-entrepreneurs, and also indicated that these establishments belong to the categories of "hotels" and "similar accommodation", which is currently inadmissible under the Law of Ukraine "On Tourism".

The management system of hotel, hostel, sanatorium, recreation center and other hotel establishments, which is based on systematization of components, application of individual approach to certain classification groups, allows to carry out complex control of all business processes of the institution, taking into account factors of reporting and control functions.

Thus, it should be noted that in Ukraine there is no accepted and clear structure for the classification of collective accommodation by groups. In addition, data on the activities of these economic units are not taken into account in the forms of statistical reporting, which significantly limits and modifies the existing hotel base, negatively affecting the efficiency of this area, and complicating audit processes.

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