

Models of Implementation of Enterprises in Agricultural Green Tourism in European Countries and Assessment of Their Efficiency

M. M. Ignatenko, O. A. Sarapina, A. ZH. Sakun, L. O. Marmul, K.A. Pylpenko

Abstract: *The subject of the study is theoretical and practical aspects of the justification of the models of entrepreneurship in rural green tourism in European countries and the evaluation of their effectiveness. The aim of the work is to identify features of entrepreneurship models in rural green tourism and to develop practical recommendations for assessing their effectiveness. Methodological basis of the article became general scientific and special methods of scientific knowledge. Were used methods: dialectical, monographic, historical, system-structural analysis and synthesis, problem and program-target approaches. The article reveals peculiarities of entrepreneurship models in rural green tourism. Features of development and support of rural green tourism in different countries as one of the perspective types of tourism business are considered. Grounded trends and prospects of development of rural green tourism in Ukraine. Conclusions and results of the article can be used in the educational-scientific process of the economic faculties of higher educational institutions. It is expedient to transfer them for practical use in the management of tourism activities at the level of enterprises, in the activities of public organizations, rural communities. Comprehensive study and implementation of the European experience of small business in rural green tourism in Ukraine is aimed at achieving its strategic goal – creation of a competitive national and European and world markets for a national tourist product that can meet the needs of both compatriots and foreigners as much as possible. It is also an expansion of the internal and constant growth of volumes of inbound tourism in the countryside, ensuring the integrated development of rural areas and their tourist destinations, taking into account the socio-economic interests of the entire population of the country as a whole.*

Keywords : *entrepreneurship, rural green tourism, models, evaluation, efficiency, European countries, support, development, functioning.*

I. INTRODUCTION

The world experience convinces that in the process of development of rural green tourism the familiarization with

Revised Manuscript Received on September 05, 2019.

* Correspondence Author

M. M. Ignatenko*, department of Economics Pereiaslav-Khmelnytskyi Hryhorii Skovoroda State Pedagogical University Pereiaslav-Khmelnytskyi, Ukraine.

O. A. Sarapina, department of Accounting, Audit and Taxation Kherson National Technical University, Kherson, Ukraine.

A. ZH. Sakun, department of Accounting and Taxation Kherson State Agrarian University Kherson, Ukraine.

L. O. Marmul, department of Economics, Pereiaslav-Khmelnytskyi Hryhorii Skovoroda State Pedagogical University, Pereiaslav-Khmelnytskyi, Ukraine.

K.A. Pylpenko, department of accounting and economic control, Poltava State Agrarian Academy, Poltava, Ukraine.

local traditions and culture is underway; involvement in agricultural work, in particular, in apiaries, on mowing; organization of entertainments (skating on a creek, boat, observation of birds, fishing, etc.). This activity affects the improvement of the living standards of all rural inhabitants and allows for the creation of new jobs. Therefore, in many countries of the world much attention is paid to the development of rural green tourism as an industry, which allows for a short time to recreate the local infrastructure.

Analysis of recent research and publications.

Research of the problems of rural green tourism in Ukraine is carried out by O. Beydyk, V. Vasiliev, A. Dudzyak, L. Zaburanna, M. Ignatenko, M. Kostritsa, O. Marchenko, T. Pinchuk, O. Sarapina and others. Their works highlight the problems and prospects of the establishment of rural green tourism enterprises in Ukraine. Among foreign researchers of tourism economics occupy a special place labor KH. Karavelli, T. Ducha, M. Klarka, M. Loncha, Montaner KH. Montekhano. Some areas of entrepreneurship development in the industry and their impact on the development of rural areas, employment, and regional economics are grounded in the works of I. Bistryakov, O. Borodina, B. Burkinsky, M. Butko, V. Geyts, M. Dolishny, V. Yevdokimenko, P. Makarenko, M. Malik, L. Marmul, I. Romaniuk, T. Tkachenko, G. Cherevko and others.

The purpose of the paper is to identify features of entrepreneurship models in rural green tourism and to develop practical recommendations for assessing their effectiveness.

II. THE MAIN RESEARCH MATERIAL

In Europe, it is considered that for the development of small business in rural green tourism it is necessary to ensure compliance with three important conditions, among which are: availability of accommodation for accommodating visitors, creating B & B places (bed and breakfast), providing leisure. According to studies, approximately 35,0% of EU residents prefer "rural" holidays. Therefore, the EU government sees the prospects and the positive development of this type of tourism in Europe as one of the activities for the recovery of rural areas. In addition, this kind of tourism is profitable for the organization of entrepreneurial activity [1]

Since rural green tourism is an effective means of solving the problem of population retention in rural areas in underdeveloped regions, in many countries it is considered as one of the important areas in the policy of developing rural and rural areas in general. In Austria, the UK, Denmark,

Spain, Italy, the Baltic States, Scandinavia, the Netherlands, Germany, Poland, Romania, Hungary, France, the involvement in rural green tourism activities is encouraged at the national level.

Nevertheless, each of the listed countries seeks to create its own national model of development of rural green tourism, taking into account the peculiarities of nature, historical and cultural specifics, minimizing the impact of tourism itself on the main activity [2]. Unlike conventional tourism, rural green tourism has its own peculiarities, among which the most important are: environmental protection; social justice; democracy; aesthetic harmony. In essence, it is a question of following the concept of corporate social responsibility in its classical manifestation [3].

By popularity, rural holidays in these countries now rank second after holidays at sea. Rural green tourism creates new jobs and brings real income to family and local budgets, allows you to find ways and means to preserve nature. In many countries, the development of this type of tourism has become the main area of protection and reproduction of rural landscapes.

Thus, in Germany, the establishment of rural green tourism began with the development of a concept for its development in peripheral regions. As a result, the market now offers cheap vacation in nature, without the use of expensive infrastructure, but with the provision of comfortable living conditions. In Poland, rural residents who want to start activities in the field of rural green tourism and those who already provide such services, does not apply the law governing business (business) activities. Therefore, monetary rewards for the relevant services are not subject to VAT.

Legislation also provides, under certain conditions, for exemption from incomes and personal income tax. The law obliges villagers to register holidaymakers in a special magazine. The reason for the occurrence of civil liability may be failure or improper fulfillment of the terms of the agreements between the parties, as well as causing harm. Such liability is realized through the reimbursement of the cost of the damage. Mutual rights and obligations of the parties are determined by an agreement concluded between them.

In Hungarian legislation, regulation of rural green tourism relations is also not subject to regulations that regulate business relations [4]. Accordingly, they are not subject to taxation and personal income received by rural residents from the use for recreation of their own homes. There are also special privileges and benefits for family farms that are engaged in (or have expressed a desire to do) rural green tourism activities if they are located on the territory of rural settlements in economically underdeveloped (recognized economically depressed) regions.

These benefits and benefits can be obtained on a competitive basis. These projects can rely on material support in the form of loans (up to USD 8,000), which, in case of successful implementation of the project, are not subject to return. Latvia has a great legislative experience in the development of rural green tourism. This is due to the fact that for a long time the main contingent of tourists who want to rest in the local countryside are foreigners [5]. The Government timely drew attention to this very promising type of tourism, able to solve the problem of unemployment in the countryside, and approved a number of relevant standards.

According to the Association of Rural Tourism of Latvia, over the last eight years in rural areas, the number of places for tourist reception has increased. Already in 2001, such services were used by more than 12,0 thousand tourists,

including 20,0% - foreigners [6]. Among Nordic countries, rural green tourism, with all its traditions, peculiarities and values, has been developing for decades by the United Kingdom. Practically significant is the annual issue of thousands of copies of booklets with various advertising slogans or brands that reveal the most unique impressions of the rest ("Let's make real English country breakfasts", "Have fun with the sunset in the countryside", "Meet the dewy dawns", "Let's dance with the clean air of your Homeland").

This contributes to the growing popularity among the country's residents and foreign citizens of rural tourism, whose development was supported by the National Tourist Organization. She has accredited more than 1,1 thousand agro-homes. This type of tourism provides over 380,0 thousand jobs and is the basis for the existence of 25,0 thousand small businesses in only one rural England (excluding Wales, Scotland and Northern Ireland).

In Finland, the greatest demand for tourists is the small houses without owners, located on the shores of protected areas, lakes and a year [7]. When renting a typical house, vacationers get into quite comfortable conditions (not rarely do these houses correspond to 4-5 star hotels) living and active leisure. They are equipped with modern household appliances, furniture (often only made from wood), utensils, linen, electric power, a sauna, etc. Tourists are given the opportunity to rent a boat, a catamaran, a bicycle. The conditions for renting such a house are accompanied by a permit (license) for sports fishing.

Rural tourism in Iceland is represented by a network of 140 agro-homes, providing more than 4,0 thousand beds throughout the country. Icelandic farms not only provide accommodation and catering services, but also offer a range of tourist services. These trips are horseback riding, fishing, a detailed acquaintance with the traditions of the region, its life, culture and crafts. This is a rental of housing and motor vehicles for individual trips around the country. Finally, these are private tours that include the free choice of routes and places for inspection, and may include a comfortable (luxury) accommodation in agro-homes [8].

Rural tourism in Lithuania is a form of tourism that takes place in rural areas, provides income to the local population, and offers an individual holiday for tourists. It is based on accommodation services, complemented by additional services that address social and cultural, environmental needs through the use of natural resources in accordance with the principles of balanced or sustainable development. Accommodation of tourists takes place in houses in the countryside, holiday cottages with a capacity of up to 20 beds.

In Estonia, according to experts and leading scientists of the country, rural green tourism can offer the best prospects for the Estonian countryside as a new type of economic activity [9]. To achieve this, it is necessary to create a centralized, unified, professional and autonomous organization that will thoroughly and successfully promote the rural tourism product of Estonia both inside the country and abroad.

The rural tourism of France is represented by the National Holiday Organization and Green Tourism (Maisondes Gitesde Franceetdu Tourisme Vert). This organization offers rest in agro-homes of different classes and various types of rest, certified according to high national standards of service. From the comparison, France's agro-homes with houses in northern Europe can be seen that they are much more comfortable, with a special national charm and rich gastronomic traditions in

catering tourists. The settlements of the French agrarian regions differ not only from the starry (from the simple village houses to the villas and private historical castles (chateaux), but also by the ethno-geographical feature: the settlements of individual provinces – Champagne, Provence, Gascony, Normandy, Burgundy, Savoy have their own special charm which you will not find in any other province or region of Europe.

In France, a special program for children's recreation in the countryside has been developed during school holidays. Children from 3 to 13 years are welcome to stay in the family, to care for pets (lambs, pigs, rabbits), active games in nature with their village peers, interesting hikes and adventures. Also in the village children have the opportunity to study folk dances and artistic crafts, folklore of the region, foreign languages. Such practices could be introduced in Ukrainian villages, especially in the process of cultural exchanges between the East and West of the country.

The quality of such rest is controlled and certified by DDASS – the Ministry of Health and Social Services of France, as well as the Ministry of Youth and Sports. In Germany, rural tourism is considered within the framework of the so-called concept of sustainable development of rural areas and is managed by the Ministry of Agriculture. The German concept of rural tourism carries a major socio-cultural burden: the preservation and popularization of the traditional form of the village, "rural philosophy", traditional skills and crafts. This is especially valuable for the Ukrainian village, where national traditions are forgotten or embarrassed, especially in the eastern part of the country.

Taking into account the aspirations of holidaymakers for comfort and better service, the rural tourism sector in Germany varies according to the forms of rest in old farms, somewhat stylized in antiquity, before holidays in modern, equipped with state-of-the-art equipment, houses. Interesting is the experience of rural tourism in Austria. This small Alpine country, in terms of the size of the Carpathian tourist region of Ukraine, currently has more than 15,0 thousand registered rural tourism farms with a total capacity of 170,0 thousand beds / beds.

The peculiarity of rest in the Austrian Alps is the direct involvement of holidaymakers in traditional farm management: caring for animals, expelling cattle on alpine meadows; collection of alpine herbs, mushrooms and berries; the manufacture of cheese and dairy products [10]. Various programs and routes of active mountain, extreme and ecological tourism are also developed here. If the first direction is not so revealing, then ecological and cognitive programs would have demand among Ukrainian holidaymakers who work a lot.

Under this scheme, rural tourism in Switzerland is also developing. In order to receive the quality mark of the Association "Rest in the country yard", it is necessary to meet certain criteria. The facility must provide tourist services for at least 2 years; Offer at least three food products of their own production; tourist attractions should be closely linked to agriculture [11]. Such requirements, of course, deserve attention.

Rural tourism in Spain involves placement on farms, rural houses, small rural hotels. Owners of such agro-homes in Spain are united in the association. The task of such associations is to categorize rural tourist facilities, depending on the level of services provided, and to monitor their compliance with the requirements of the associations. The problems of categorization are also characteristic of Ukraine, so the Spanish experience in establishing exactly regional

associations could be indicative in their resolution.

Modern rural green tourism in Italy is represented by real mini-hotels of the level of 3-4 stars with antique furniture, equipped with bathrooms, swimming pools, tennis courts, etc. Rural tourism complexes provide tourists with an opportunity to engage in various types of active recreation (horseback riding and hiking, taking part in excursions to explore local attractions and surrounding areas, attending village fairs and recreated medieval costume holidays, etc.).

An important place in the process of rural tourism in Italy is gastronomy – unsurpassed Italian cuisine. It is rural tourism that enables not only delicious and high-quality food, but also bring with it expensive and rare wines, tinctures and especially products: olives, truffles, special varieties of cheese and olive oil, dried tomatoes, and not paste enter the city stores and are grown or produced in environmentally friendly home conditions [12]. Such experience already takes place in some tourist rural households of the Kherson region, whose ecologically pure products, especially fruit and vegetable and melon, are known far beyond the borders of the country.

Of all the European countries, the experience gained by our immediate western neighbors – Poland, Romania, Hungary – is of great importance for Ukraine. In present-day Poland, in the context of the Gmin or self-governing communities, rural tourism is developing rather unevenly. The reasons for this are the uneven natural conditions and resources of the country, the economic unevenness of the development of the regions, the historical past, the geographical location (the degree of remoteness from the main routes), the traditions of rest. It should be noted that the legislation clearly delineates the concept and principles of rural tourism from other types of tourism services provided in rural areas and legally classified as entrepreneurship [13].

Unlike the latter, the provision of rural tourism services under Polish law does not belong to entrepreneurship, and therefore the profits of peasant farms are not subject to value added tax. In addition, the law also provides for the exemption from taxation of income received through the provision of services to tourists in the following conditions: a dwelling house in which the rooms are rented belongs to agriculture; rooms are given to tourists, not seasonal workers or third parties; rooms for tourists are located in a dwelling house of a rural family, and not in another specially adapted building for tourists; the number of rooms given to tourists does not exceed five. This experience, of course, is also acceptable for the formation and support of small enterprises of rural green tourism in Ukraine.

In Romania, much attention is paid to rational nature conservation and conservation, especially in the Carpathians and Transylvania. Especially valuable in this country is the practice of creating and certifying environmental tourist destinations and routes [14]. For the organization, monitoring and control of the use, even specialist environmental rangers and / or inspectors are foreseen. An example of Hungary is quite evident in the development of scenarios and the implementation of special holidays for tourists (horse races and other holidays are estimated to be more than 40 per year).

The analysis of the measures that helped to organize and set up small enterprises of rural green tourism in the European Union allowed to highlight the possibility of using the experience gained, the main and most widespread among which is the preferential tax treatment, marketing strategies for advancement of services, directions or specialization of

Models of Implementation of Enterprises in Agricultural Green Tourism in European Countries and Assessment of Their Efficiency

tourist activity in the countryside (Table-I).

Table-I: European experience of supporting and developing small rural green tourism enterprises

Country	Experience and directions of development of small enterprises of rural green tourism
Austria, Italy,	preferential tax treatment; arrangement of events; specialization;
Germany, Poland, Hungary	national identity;
France	financial support for the development of private investors and coordination of its government; the division of rural areas into recreation areas and green areas where seafront and wine, horse farms, fishing houses are created;
Spain, Italy	specialization in gastronomic and tasting tours; joint development of rural tourism and resort business;
Austria, Switzerland	the opportunity for tourists to harvest, cook dairy products, graze cattle; Organic food;
Scandinavian countries	rest in separate houses without owners in natural protected areas
The countries of the Baltic States	state financial support
UK	marketing strategies and brands

Consequently, small enterprises of rural green tourism, which operate in the West, convincingly proved their own importance as an instrument, means or economic-business model for addressing socio-economic and environmental problems in rural areas [15]. Thanks to them there is an increase in employment, infrastructure development, obtaining sustainable and profitable profits, and strengthening the budgets of self-governing communities.

III. CONCLUSIONS

Comprehensive study and implementation of the European experience of small business in rural green tourism in Ukraine is aimed at achieving its strategic goal - creation of a competitive national and European and world markets for a national tourist product capable of meeting the needs of both compatriots and foreigners as much as possible. It is also an expansion of domestic and constant growth of volumes of inbound tourism in the countryside, ensuring the integrated development of rural areas and their tourist destinations, taking into account the socio-economic interests of the entire population of the country as a whole.

All presented models are effective for their countries, as they provided a high level of development of rural green tourism in them. According to the assessment of available resources, management mechanism and regulatory institutions in Ukraine, the most acceptable and effective for domestic conditions may be the following models: Austrian, German, Hungarian, Polish with preferential taxation of agricultural estates, arrangement of events and activities, the use of national identity; Romanian in terms of greening tourism; Spanish and Italian for the integration of rural green and resort tourism; English for the creation of national rural tourism brands and annual advertising campaigns. But recommendations to tourists to take part in agricultural activities (Austria, Switzerland), to develop children's rural green tourism is hardly acceptable in Ukraine through a much lower level of urbanization and more physical load on

workers. The same applies to the model with the offer of rest in antique conditions of rural houses in almost all of Europe, because in Ukraine they are much more modest. The Scandinavian model has a promising value and can develop only with increasing social responsibility of the population as a whole. State financial support, which is present in the models of the Baltic States, can also be recommended for the future, since the country has significant social costs for separatism in the Donbas, pension payments, and other causes of the budget deficit.

REFERENCES

1. M.M. Ignatenko, and N.P. Novak, "Development of regional programs for the development of agrarian enterprises with organic production on the basis of the European and international experience", *Baltic Journal of Economic Studies*, vol. 4 (4), pp. 126-133, 2018.
2. M.Y. Malik, and L.V. Zaboranna, "Rural agrarian tourism as a factor in the development of rural areas of Ukraine", *Ekonomika APK*, vol. 5, pp. 110-115, 2012.
3. A.T. Matviyenko, "Green tourism as a solution to the problem of employment of rural population in Ukraine", *Rehional'na ekonomika*, vol. 4, pp. 52-56, 2012.
4. M.M. Ignatenko, L.O. Marmul', and O.A. Sarapina, "Socio-economic potential of rural territories as the basis for the development of rural green tourism enterprises on the basis of innovation", *Ekonomika ta menedzhment kul'tury*, vol. 2, pp. 32-38, 2016.
5. O.A. Halych, and I.V. Shevchenko, "Green tourism: the essence and prospects of development in Poltava region", *Ekonomika APK*, vol. 68, pp. 86-92, 2013.
6. I.V. Artyukhova, "Factors of formation and preservation of competitive advantages of firms of tourism industry", *Visnyk ekonomichnoyi nauky Ukrainy*, vol. 2, pp. 11-14, 2013.
7. Ju. Grynychuk, and I. Romaniuk, "Development of rural green tourism in the regions of Ukraine on the basis of European integration", *Baltic Journal of Economic Studies*, vol. 4 (4), pp. 100-105, 2018.
8. L. Marmul, and E. Krukovskaya, "Certification of agrarian enterprises-producers of organic products in order to enter European markets", *Baltic Journal of Economic Studies*, vol. 4(4), p. 209-216, 2018.
9. M.I. Stehney, "Modern directions of sustainable development of rural areas: European experience and Ukrainian realities", *Aktual'ni problemy ekonomiky*, vol. 3(141), pp. 125-130, 2013.
10. V.K. Fedorchenko, V.S. Pazenok, and A.O. Kruchek, *Turizmology: conceptual foundations of the theory of tourism*. Kyiv. VTS "Akademiya", 2013.
11. V.I. Tkachuk, "European Paradigm of Rural Tourism in the Diversification of the Rural Economy", *Visnyk Zhytomyr'skoho NAEU*, vol. 1, pp. 25, 2010.
12. K.H.M. Rykhlyts'ka, "Development of rural tourism of foreign countries: experience for Ukraine", *Ekonomika ta upravlinnya*, vol. 3, pp. 63-67, 2011.
13. V.I. Byrkovich, "Rural green tourism is a priority of the development of the tourism industry in Ukraine", *Stratichni priorytety Naukovo-analitychny shchokvartal'nyy zbirnyk*, vol. 1(6), pp. 138-143, 2011.
14. S. Perehuda, "Agricultural tourism as a form of diversification of activities of agrarian formations", *Zerno i khlib*, vol. 4, pp. 70-74, 2013.
15. L.YE. Simkov, and I.I. Prodanov, "Theoretical aspects of the strategy of development of rural green tourism in the region", *Naukovy visnyk LNTU*, vol. 22.12, pp. 74-78, 2012.