

4. Communicativeness
5. Responsibility
6. Purposefulness.

In conclusion it should be noticed that the competencies listed above are a tool for the professional, quality work of the marketer. That is why, to become a competent marketing specialist, you need to improve your skills and abilities constantly.

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### **PROSPECTS FOR TOURISM DEVELOPMENT IN ZAPORIZHZHYA REGION**

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In recent years, the importance of regional tourism economy has increased in terms of market relations, since the tasks of organization of resort and tourist activity today should be solved both nationwide and regionally. For Zaporizhzhya region, development of resort and tourist activity is one of the priority areas for ensuring economic growth, increasing revenues to the local and state budget of Ukraine. The mentioned above advance will provide an improved standard of living for the population, will become a factor in reducing unemployment in the region and will stabilize the consequent economic growth [1, p. 11].

The purpose of this article is to identify promising types of tourism that can be developed in Zaporizhzhya by using the results of SWOT analysis of the tourism industry in this region. Today, tourism is one of the most profitable sectors of economy, which is constantly and dynamically developing in the current conditions of globalization, contributing to the solution of the entire complex of socio-economic problems. First of all, tourism development plays an important role in solving social problems as in many countries of the world. For instance, it is through tourism that new jobs are created, high living standards are maintained, and preconditions are created to improve the country's balance of payments. Thus, tourism in the present world economic system occupies the leading position and is an integral part of the development of the world market [2, p. 18]. The modern development of tourism in Ukraine is characterized by the presence of deep contradictions in its organizational structure, the direction of development, the state of qualitative and quantitative characteristics.

In Zaporizhzhya region, tourism is a promising direction for the development of small and medium-sized businesses. It is an actual and promising source of increase in budget revenues at different levels and the opportunity to create new jobs in places with multiple sights. Rural tourism is a promising attraction in the region. This is evidenced by statistics on the rural estates number. Today, there are 30 establishments in Zaporizhzhya region providing services for temporary accommodation, traditional agricultural activities, developed transport infrastructure, intercultural appeal of the region, availability of eco-friendly products grown by local farmers (which enables gastronomic tourism promotion), and more. A problematic issue in the field of rural tourism is the lack of a legal framework, which makes it impossible to carry out activities in this field in full.

Therefore, Zaporizhzhya region, having such tourist and recreational potential, should enter the world tourism market, thus attracting both foreign tourists and investors. Green (rural) tourism is the most beneficial and prospective type of tourism in the region. In addition, it will have a positive impact on the growth of demand for local industry products, the state of the construction industry and infrastructure in the region. Green tourism will also solve employment and environmental problems.

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## UK ACCOUNTING STANDARDS

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Financial Reporting Standards (FRSs) and Financial Reporting Exposure Drafts (FREDs). From 1 August 1990, all UK accounting standards were issued by the Accounting Standards Board (ASB). On 2 July 2012, however, the FRC Board assumed responsibility for setting accounting standards.

All accounting standards developed and issued by the ASB are known as Financial Reporting Standards (FRSs). The standards include the FRSSE (Financial Reporting Standard for Smaller Entities). FRSs are first usually issued as Exposure Drafts for consultation that is known as Financial Reporting Exposure Drafts (FREDs) [2].

Comments received on discussion papers and exposure drafts are available for public inspection in the Library by arrangement.

Statements of Standard Accounting Practice (SSAPs). SSAPs were the previous generation of accounting standards approved and issued by the ICAEW and other accountancy bodies following recommendations from the ASC. One of the first decisions of the newly formed ASB was to adopt a number of the SSAPs issued by the ASC so that they were brought within the legal definition of accounting standards according to the Companies Act 1985. Consequently some SSAPs are still in force today [2].

Statements of Recommended Practice (SORPs). The ASC developed the first SORPs. These are specialist standards for particular industries or sectors. Today the FRC recognizes other bodies' power to develop SORPs in order to provide guidance on the application of accounting standards to specific industries or sectors. SORPs are issued by and available from appropriate bodies for those industries or sectors; for example, the charity SORP is issued by the Charity Commission.

SORPs are usually first issued for consultation as Exposure Drafts. The FRC does not approve such SORPs. However, if they are developed in accordance with certain guidelines it issues a 'negative assurance statement' to be appended to the SORP that confirms that it does not contain any provision inconsistent with FRC principles and policy [1].

Urgent Issues Task Force (UITF) abstracts. The UITF was part of the previous standard setting arrangements and assisted the ASB by investigating areas where conflicts or unsatisfactory interpretation of an accounting standard or Companies Act provision existed or may have developed in the future. In order for accounts to present a true and fair view, they must comply with UITF Abstracts. UITF Information Sheets were available from the FRC website but have now been removed. The UITF was disbanded on 2 July 2012 as a result of reforms to the Financial Reporting Council (FRC). Its role and responsibilities were transferred to the Accounting Council.