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ПОТЕНЦІЙНІ ПОДАТКОВІ РЕФОРМИ ТА ЕКОНОМІЧНЕ ЗРОСТАННЯ КУВЕЙТУ

Мета цього дослідження визначити, чи життєздатні податкові реформи в Кувейті, щоб отримати більший дохід уряду з інших джерел, окрім нафти. Розглянуто взаємозв'язок між змінами в податкових надходженнях, змінами в нафтових доходах і змінами ВВП у Кувейті на основі даних часових рядів з 1998 по 2015 рік. Розширений тест Дікі-Фуллера (ADF) використано для перевірки існування одиничного кореня. Тест коінтеграції застосовано для перевірки довгострокових співвідношень між змінними з використанням методу найменших квадратів (GLS). Результати дослідження показали, що вплив змін податкових надходжень на зміну ВВП Кувейту незначне. Таким чином, уряд Кувейту може виважено проводити податкові реформи, щоб мати додаткові джерела доходу, окрім доходу від нафти. Стверджується, що уряд міг би розглянути питання про введення широкомасштабних податків на споживання і додану вартість до податкової структури Кувейту та інвестувати доходи від цих податків у виробничу політику, щоб стимулювати довгострокове економічне зростання.

Ключові слова: метод найменших квадратів GLS, розширений тест Дікі-Фуллера, причинність Грейнджера, еластичність податкової бази.

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ПОТЕНЦИАЛЬНЫЕ НАЛОГОВЫЕ РЕФОРМЫ И ЭКОНОМИЧЕСКИЙ РОСТ КУВЕЙТА

Цель этого исследования в том, чтобы определить, являются ли налоговые реформы жизнеспособными в Кувейте, чтобы получить больший доход правительства из других источников, кроме нефти. Рассмотрена взаимосвязь между изменениями в налоговых поступлениях, изменениями в нефтяных доходах и изменениями ВВП в Кувейте на основе данных временных рядов с 1998 по 2015 год. Расширенный тест Дики-Фуллера (ADF) использован для проверки существования единичного корня. Тест коинтеграции применен для проверки долгосрочных соотношений между переменными с использованием метода наименьших квадратов (GLS). Результаты исследования показали, что влияние изменений налоговых поступлений на изменение ВВП Кувейта незначительно. Таким образом, правительство Кувейта может взвешенно проводить налоговые реформы, чтобы иметь дополнительные источники дохода, помимо доходов от нефти. Утверждается, что правительство могло бы рассмотреть вопрос о введении широкомасштабных налогов на потребление и добавленную стоимость в налоговую структуру Кувейта и инвестировать доходы от этих налогов в производственную политику, чтобы стимулировать долгосрочный экономический рост.

Ключевые слова: метод наименьших квадратов GLS, расширенный тест Дики-Фуллера, причинность Грейнджера, эластичность налоговой базы.

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GASTRONOMIC TOURISM, AN OPPORTUNITY FOR DIVERSIFYING THE TOURIST OFFER IN THE SIBIU AREA

In the tourists' motivation to choose a holiday destination, gastronomy is gaining important insights, which has led to an increasing supply of quality-based local products and a stronger market growth. Gastronomy has become one of the most dynamic segments on the international tourism scene. Gastronomic tourism begins to be viewed as a phenomenon as a new tourist product itself, due to the fact that more than one third of the expenses in the tourist offer of the destination are made food. This shows the importance of gastronomy in the quality of leisure experience. Gastronomic tourism gains more and more importance as motivating the future in choosing the holiday destination. Proof of this is that, according to recent research (Euromonitor, 2018), eating in restaurants is the second favourite activity for international athletes visiting the US and occupying the first place for tourists from North America in their recreational trips to other countries. For these reasons, we developed a questionnaire that was applied to a total of 234 respondents, but randomly among the visitors at the Tourism Fair, which was dashed in November 2017 in Bucharest. The survey aimed at identifying the position of the fish and the gastronomy occupied in the motivation of the tourists to visit Sibiu and the surrounding areas. The results revealed that the traditional gastronomy, through its multicultural aspect, represents the second or third of visiting Sibiu. Certainly this will become even more visible, given the designation for 2019 of Sibiu as a European gastronomic region.

Key words. gastronomic tourism, immaterial patrimony, culture, rural tourism, sustainable development.

Introduction. Gastronomy is an important part of rural tourism, and gastronomic tourism is strongly promoted at fairs and festivals with this specific in Europe. Rural tourism has developed in recent years both internationally and in Romania, thanks to its special valences, including the preservation of the environment, the preservation of the local traditions and the cultural values, which make up a unique patrimony. Along with these, the traditional gastronomy has an important role, which in the Sibiu area has multicultural valences. The gastronomic routes become tourist products that are increasingly sought after. They are

a true system, a thematic and complex tourist offer. The route provides information on both traditional gastronomy and other tourist attractions in the area, promoting its economic development. According to a study by the World Tourism Organization, more than 88 % of its members believe that gastronomy is a strategic element in defining the brand and destination of the destination, and over 67 % claim that their country has its own gourmet brand (WTO data, 2018). Regarding tourism products, the study showed that the most important gastronomic activities (79 %),

gastronomic routes (62 %), courses and cooking workshops (62 %), visits to local markets and producers (53 %).

Gourmet tourism involves tourists and visitors who plan their trips to try local cuisine or to perform gastronomy activities. This is the definition given by the World Tourism Organization's (WTO) consulted experts, which is revealed as one of the most creative and dynamic segments. Gastronomy thus consolidating as a key element for the diversification of tourist offer and stimulating the development of the local, regional and national economy, enriched with sustainable values based on territory, landscape, authentic local products, all in line with the current trends of cultural consumption.

In a broad sense, gourmet tourism is defined by the extension of tourist routes to producers, by engaging in a well-organized network of integrated tourism to the region of origin or culinary products either by visiting farms, boarding houses, restaurants, or by visiting festivals, fairs and specific areas where tasting food in the home landscape will be the main reason for moving and maintaining in the region. The gastronomy segment is particularly important for rural communities. The administrators of the rural pensions have a great competitive advantage when they serve traditional dishes for tourists, who make use of products in the locality or area where the guesthouse is located. Gourmet tourism therefore has the opportunity to generate income and jobs, as well as to help maintain other sectors of the local economy, such as agriculture, fruit growing, animal husbandry.

Sibiu, a multicultural gourmet route

Today's tourists with more experience and media, with medium and leisure income, are traveling in search of unprecedented experiences. In this area, gastronomy plays an increasingly important role, being associated with exclusive and high-quality consumption of local products. Consumers' satisfaction, according to their expectations, will allow the tourist destination to loyalty, increasing its intention to re-opt for the destination to promote it among its acquaintances. It is not surprising that quality gastronomy is a decisive factor in satisfaction tourists, because it produces an indelible memory of the experience lived by those.

More and more, tourists travel to destinations that have the reputation of being a place where quality local products can be enjoyed. Moreover, in the tourism world there are destinations where brand image connects with gastronomic values at different levels of intensity, including France, Italy, Spain, Greece, Belgium, Portugal, the United States (in particular, regions as would be the Napa valleys and Sonoma in California), Brazil, Peru, Mexico, New Zealand, South Africa, Australia, Chile, Malaysia, Japan, Indonesia, Bali, China or Singapore. Nowadays, gastronomic routes are certainly one of the most prominent products. These itineraries combine places of cultural interest and other tourist attractions with good packaging to extend their stay in the destination and thus promote the economic development of its area of influence. These routes must also be differentiated by variety, novelty and authenticity in experiences.

With the award of European 2019 Gastronomy Region, added value to Sibiu as a brand-new tourist attraction is given by gastronomic events, kitchens and guesthouses that offer something new, special, attractive for the tourists to stay in the region. It adds another feature to the current tourism, namely gastronomy, which distinguishes the gastronomic tourism integrated into regional sustainable development. The cultural offer is completed in this way by the immaterial cultural one, contributing to the diversification of the range of attractive offers in the area. Sibiu is set in an area rich in traditions. The fact that the city is surrounded by the locality and belonging to the five micro regions (Mărginimea Sibiului, the Secaşelor Country, the Olt

Country, the Hârtibaciului Valley and the Târnavelor Valley) with multicultural character contributed to the development of a special personality the city and the Sibiu County, European Gastronomy Region for 2019. The residents and visitors of the Sibiu region have the opportunity to raise awareness of the traditions of preserving intangible heritage, in general, and for the development of values in gastronomy in particular.

Traditions and gastronomy are mutually beneficial in their development throughout evolution, their conservation and perpetuation being essential for ensuring food security and livelihood economic mechanisms specific to regional or county development. Via Sibiu, the gypsy culture of Sibiu, are built on the values of the traditions of the county, which in turn contribute to the expression of their own spirituality, as we perceive today and which we still cannot define it, in a concrete way, in the spirit of gastronomic cultural events. In this context, we can see the interconnectivity between the natural resources, the chronological calendar, the kitchen and the eating habits of the Sibiu. Pregnant is the constant association between the Christian calendar, the slaughter and the activities of the Sibiu, a triad that combines you with the cultural heritage of Sibiu.

Taking into account the integration of gastronomic tourism into the values of the cultural heritage of Sibiu, it is clear that the most exquisite, exotic tourist wants to test the original stones in the Sibiu restaurants, to know their story, the origin of the food resources that underlie the gastronomic product, be interested in integrating the taste of local wines or other refined beverages from a regional level. The tourist will want to test the Siberian gastronomy, make sure he can find traditional food from the restaurant menu, find out interesting things about the places he was living in.

Methods and means to investigate the gastronomic preferences of tourists in the Sibiu area

In order to have a picture of the cultural and gastronomic motivations of tourists visiting Sibiu, we developed a questionnaire that was applied to 234 respondents, selected randomly, at the Tourism Fair of Romania, edition held in 16-18 November 2017. In the 3 days of the fair, responses were received from consumer tourism from all over the country (from Prahova, Dâmbovița, Dolj, Timiș, Neamț, Vrancea, Cluj, Iași, Vâlcea, Bistrița-Năsăud, Mureș), but also from Romanians settled abroad (Great Britain, Canada, USA).

The questions in the survey were chosen so as to allow an analysis of the place where the cultural and gastronomic interest occupies in the tourist's motivation to visit Sibiu. On the basis of the statistical data, it is certain that the number of tourists who choose Sibiu as a destination or City-break is steadily increasing. If in 2014 Sibiu was visited by 355698 inhabitants, of which 258834 in the city of Sibiu, statistics show a significant increase in 2016 and 503620 tourists visited the county, 371295 of which visited Sibiu. The increasing number of tourists is related to a series of events that attract visitors to the city that was European Capital of Culture in 2007 and which will be the centre of the European gastronomic region in 2019. The land survey used in the field survey includes 20 of questions, out of which 74 % are response speeches, and 26 % are open or combined with variants. The questionnaire was conducted by the "Lucian Blaga" University of Sibiu in partnership with the University of Catania and the Petroleum and Gas University of Ploiești.

Results and discussions on the field investigation

After personal questions (age, place of residence, degree of professional training), the questionnaire focused on questions about the main motivation that caused them to inspect Sibiu and the homonymous region. The question regarding the main motivation for visiting the Sibiu county, 52,99 % of tourists said they came for the beauty of the

landscape, 45,73 % of the respondents responded to cultural heritage, and 38,03 % came for loisir, recreation and

rest. More than 25 % of respondents said they were coming to Sibiu for local gastronomy.

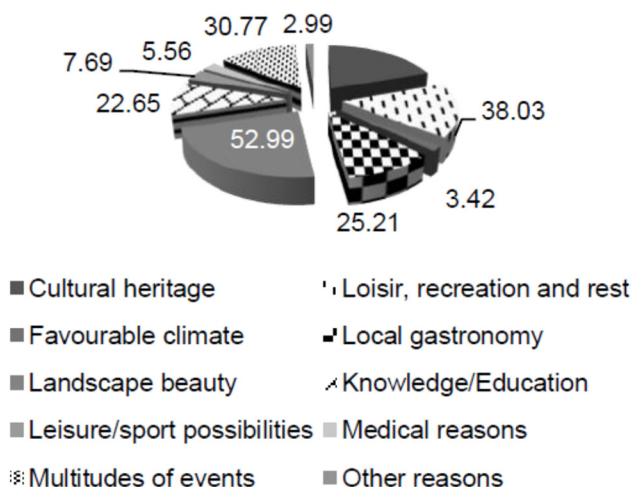


Fig. 1. The share of tourists according to the main motivation that attracts them to the county of Sibiu Source: processed data from the questionnaire

Of those who are attracted to the rich cultural heritage, 2/3 of them are women, and they are also preserved in the case of motivation related to the beauty of the landscape or for the credibility and rest. In the case of local gastronomy, 3/5 of the women chose this motivation and 2/5th of the male respondents. 20.94 % of the women and only 1.71 % of the

respondents came to know and education and men. The reason why tourists choose Sibiu as a holiday destination has highlighted the location of the new location with the specific architecture that determined the reputation of the "little Vienne" for Sibiu.

Table 1. The reason why tourists choose Sibiu as a holiday destination

No	The reason for choosing a holiday destination	%		
		Total	Male	Female
1	Rest	32.91	10.68	22.22
2	New location, specific architecture	46.15	12.82	33.33
3	Leisure, recreation and rest	39.74	15.81	23.93
4	Local gastronomy	26.92	6.41	20.51
5	Agreements and animations	14.53	5.13	9.40
6	Traditions	26.92	9.40	17.52
7	Medical reasons	4.70	4.27	0.43
8	Possibility to practise various sports	3.85	2.14	1.71
9	Religious, cultural sightseeing	24.79	5.13	19.66
10	Business	4.27	2.14	2.14
11	Visits to relatives and friends	11.54	5.56	5.98
12	Others	0.43	0.43	0.00

Source: processed data from the questionnaire.

By age category, there is a preference for 44.44 % of those aged between 30 and 39 years for local gastronomy.

Table 2. The main motivation to visit the County of Sibiu as a percentage of the total of each age group

No.	The main motivation to visit Sibiu County	20-29 years	30-39 years	40-49 years	50-59 years	over 60 years
1	Cultural heritage	40,91	42,22	58,06	64,71	55,56
2	Loisir, recreation and rest	37,12	60,00	16,13	17,65	55,56
3	Favourable climate	2,27	0,00	12,90	0,00	11,11
4	Local Gastronomy	15,91	44,44	29,03	29,41	44,44
5	Landscape beauty	63,64	42,22	41,94	35,29	22,22
6	Knowledge / education	23,48	35,56	9,68	17,65	0,00
7	Leisure / sports opportunities	8,33	2,22	19,35	0,00	0,00
8	Medical	3,79	8,89	12,90	0,00	0,00
9	Multitude of events	40,91	6,67	32,26	11,76	33,33
10	Other reasons	0,76	2,22	6,45	17,65	0,00

Source: processed data from the questionnaire.

As for the defining element for the gastronomy of the Sibiu region, including for Mărginimea Sibiului, potential

tourists chose the existence of the traditional food gastronomy units (80.34 %) followed by the quality of

services and hospitality (33.33 %), the quality of the menus (11.97 %) and the pleasant atmosphere of the restaurants (10.26 %). Of the respondents who chose traditional gastronomy (80.34 %) as the main motivation, the 81 male respondents chose 75.31 % of this motivation. Of the 153 female females, 83.01 % said that it is the traditional

gastronomy that attracts them to visit the Sibiu region. The situation on age groups regarding the defining element for the gastronomy of the Sibiu region which attracts tourists in the area highlights the important role of traditional gastronomy, services and hospitality in Sibiu.

Table 3. The defining element for the gastronomy of the Sibiu region (including Mărginimea Sibiului) by age group calculated as % of the total of respondents

No	The defining element for the gastronomy of the Sibiu region (including Mărginimea Sibiului)	20-29 years old	30-39 years old	40-49 years old	50-59 years old	over 60 years old
1	Traditional Gastronomy	45,73	13,25	12,82	5,98	2,56
2	The quality of the menus	5,56	1,71	2,99	0,85	0,85
3	Services and hospitality	17,95	6,84	5,13	2,14	1,28
4	Facilities provided	5,13	1,71	0,00	0,00	0,00
5	The Atmosphere in Food Units	5,13	3,42	1,28	0,00	0,43
6	Innovation about menus	0,00	0,43	0,43	0,00	0,85
7	Prices and tariffs for services	5,13	0,00	0,43	0,43	0,00

Source: processed data from the questionnaire.

Asked about the gastronomic events that will attract potential tourists in the Sibiu region for the next four years, the answers highlighted the desire to participate in traditional dinners in the fortified cities of Sibiu, Mediaș and Hârtibaciu Valley, at traditional festivals and Rășinari brandy, Peony

Festival at Gura Râului) and the presence of the Transylvanian cuisine elements in the menu. Of the growing interest is also the brunch with gastronomic specialties taking place in rural areas.

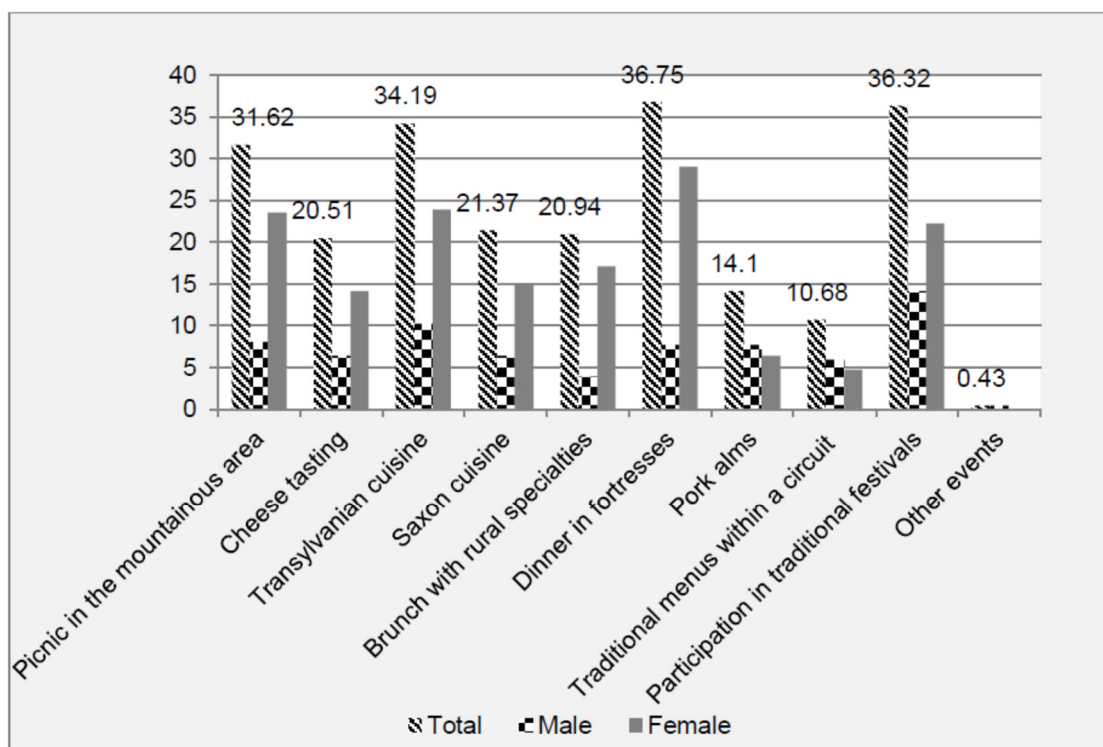


Fig. 2. Types of gastronomic events to which respondents would like to participate in the next 4 years (Total weight and gender breakdown)

Source: processed data from the questionnaire.

By age group, the situation of the respondents about the gastronomic events they would like to participate in within the next 4 years within the gastronomic region Sibiu demonstrates the increased interest that the Transylvanian

gourmet culture has among the young people. It is true that they also represented the largest share of the respondents, but it is obvious that Sibiu attracts tourists from all age groups who are interested in interesting experiences.

Table 4. Types of gastronomic events to which respondents would like to participate in the next 4 years by age category

No.	Types of gastronomic events / age group	20-29 years	30-39 years	40-49 years	50-59 years	over 60 years
1	Picnic in the mountain area	20,51	5,98	1,71	2,99	0,43
2	Cheese tasting	6,84	6,84	4,70	1,71	0,43
3	Transylvanian cuisine	24,36	3,85	3,85	1,28	0,85
4	Saxon cuisine	6,84	7,69	5,13	0,85	0,85
5	Brunch with rural specialties	13,25	4,70	1,28	0,85	0,85
6	Dinner in the city	26,07	6,41	2,99	0,00	1,28
7	Pork alms	5,98	4,27	2,56	0,43	0,85
8	Traditional menus within a circuit of fortified churches	5,56	1,71	1,28	1,28	0,85
9	Participation in traditional festivals	23,50	5,98	3,85	1,71	1,28
10	Other types of events	0,00	0,00	0,00	0,00	0,43

Source: processed data from the questionnaire.

This category of tourists (who practice existential gastronomic tourism) want to know gastronomic products with local taste, recipes, production mode, innovative and traditional forms, thus becoming catalysts for the revitalization of the connection between rural and urban areas, with networks of restaurants that become part of a concrete regionalization process by promoting local gastronomy either in a traditional or innovative context. The coupling between the Sibiu restaurants and the county's network of producers is supported by the Sibiu European Gastronomy Program 2019. Integration into the story of the gourmet product of tourist offers that go to the area of origin of the recipe or products is necessary.

The European gastronomic region, as an international concept, requires the decision makers to be sustainable for sustainable development while maintaining the quality of the environment, as well as ensuring the long-term adequate food security. The concept of gastronomic region ensures and supports the implementation of FAO international

recommendations on food security, but also the conservation of biological diversity in all its forms (eg genetic diversity, species and ecosystems). Sibeni and tourists who come to the area have the right to be provided with food security for both the city and the region that supplies the food, ensuring access to one of the finest services – gastronomy.

Given the increasing number of tourists visiting Sibiu and Sibiu County, we were interested in finding out from the respondents the source of information for knowing the tourist potential and the timing of events that attract them to the area. For 20-29-year-olds, 30-39 years and 40-49 years, the main source of information is the Internet. Those over the age of 60 get information mainly from the print media, radio and television, but also from travel agencies and specialized fairs. For the age group 20-29 years and 30-39 years, one of the basic sources in the choice of Sibiu as a tourist destination is the accounts of friends and / or relatives. It is thus demonstrated that a satisfied tourist attracts other tourists, and the positive experience is a very good advertisement.

Table 5. Sources of information for knowing Sibiu County reported % of the total of each age group

No	Information source for the knowledge of Sibiu County	20-29 years	30-39 years	40-49 years	50-59 years	over 60 years
1	Media (radio, television, press, etc.)	31,62	2,14	5,13	2,56	1,71
2	Travel Agencies / Tour Operators / Travel Agencies	10,26	7,26	4,27	0,85	1,71
3	Internet	41,45	14,53	6,84	2,56	0,85
4	Leaflets and catalogs	4,27	0,43	5,13	0,43	0,85
5	Relationships of friends and relatives	28,21	13,25	5,98	2,56	1,28
6	Other	0,85	2,14	2,56	2,14	0,43

Source: processed data from the questionnaire.

The questionnaire applied to 234 respondents ended with the question of the degree of satisfaction that tourists had in Sibiu. The weight is satisfied by the tourists, followed by the very satisfied ones. The task of tourists is to turn the percentage of satisfied tourists into very satisfied and tourists not very satisfied or even dissatisfied with satisfied tourists. It is a challenge, but also a chance for Sibiu to prove that choosing to be a European Gourmet Region for 2019 was not a coincidence.

The changing attitude of Sibiu citizens from the simple consumer to the restaurants industry in terms of showing

interest in the gastronomy values and supporting all the actions of the Sibiu European Gastronomy Program 2019 allows the realization of the premises for increasing the number of Sibiu visitors by promoting the city in the virtual environment, the promotion of promotional materials for Sibiu, at both travel agencies and trade fairs. Thus, gastronomic tourism can constitute a superior form of exploitation and access to the entire immaterial cultural heritage and material built or naturally with beneficial effects on Sibiu and its inhabitants.

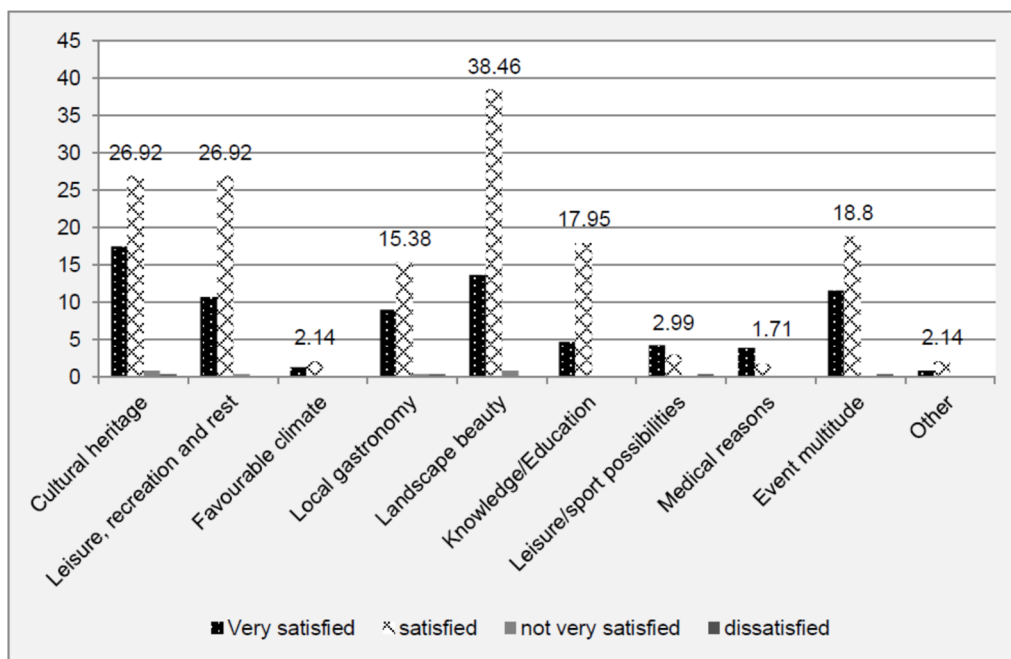


Fig. 3. The degree of satisfaction of the tourists who visited Sibiu
Source: processed data from the questionnaire

Conclusions

Cultural diversity, including gastronomy, is the basis for sustainable socio-economic development in general and micro-regions of Sibiu County in particular. Traditional knowledge as a concept is supported and protected by UNESCO as part of the intangible cultural heritage. Under the UNESCO umbrella, taking into account the importance of the immaterial cultural heritage for the genesis, the perpetuation and the continuous development of cultural diversity as well as the role of the guarantor of sustainable development, the *Convention for the Safeguarding of Intangible Cultural Heritage* was adopted which aims at:

- safeguarding immaterial cultural heritage;
- respecting the intangible cultural heritage of communities, groups and individuals belonging to them;
- awareness at local, national and international level of the importance of non-material cultural heritage and its mutual recognition;
- international cooperation and assistance.

In addition, it is supported the idea of promoting in an international, national, regional, online environment and especially awareness of communities interested in the value and valences of gastronomy. Here, in order to ensure the sustainability of gourmet tourism, new cultural valences such as: *collection and testing of local or innovative recipes originating in the local, identifying, characterizing and ensuring the sustainable use of the original food resources that underlie the local taste of recipes, natural values associated with accessing local gastronomy.*

In this context, gastronomic tourism becomes a catalyst for the *revitalization of local micro-economy processes, the awareness of the value of traditional knowledge associated with local gastronomy for raising living standards.* Gastronomy is thus defined as a tourist destination with beneficial effects in the whole regional economy through the four categories: recreational, existential, reorientation and gastronomic experimentation.

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ГАСТРОНОМІЧНИЙ ТУРИЗМ: МОЖЛИВОСТІ ДЛЯ УРІЗНОМАНІТНЕННЯ ТУРИСТИЧНИХ ПРОПОЗИЦІЙ В СІБІУСЬКОМУ РАЙОНІ

Серед мотивів, за якими туристи вибирають місце для відпочинку, гастрономія набуває важливого значення, що вже привело до збільшення поставок місцевих якісних продуктів і більш інтенсивному зростанню ринку. Гастрономія стала одним із найдинамічніших сегментів на міжнародній туристичній арені. Гастрономічний туризм починає сприйматися як сам по собі новий туристичний продукт у зв'язку з тим, що в туристичній пропозиції місця відпочинку більше третини її вартості становлять продукти харчування. Це підтверджує важливість гастрономії в структурі відпочинку. Гастрономічний туризм набуває все більшого значення як мотивація у виборі майбутнього місця відпочинку. Доказом є недавнє дослідження (Euromonitor, 2018), згідно з яким їжа в ресторанах посідає друге місце серед улюблених видів активності для міжнародних спортсменів зі США і перше – для туристів з Північної Америки в їхніх поїздках для відпочинку в інші країни. Виходячи з цього, розроблено анкету, запропоновано в цілому 234 респондентам і випадковим відвідувачам туристичного ярмарку, що проходить у Бухаресті в листопаді 2017 року. Опитування мало на меті виявлення ролі риби і гастрономії в мотивації туристів, які відвідують Сібіу і прилеглі райони. Результати показали, що традиційна гастрономія завдяки мультикультурному аспекту займає друге або третє місце серед мотивів для відвідування Сібіу. Звичайно, це проявиться більш помітно за умови, якщо в 2019 р. Сібіу стане європейським гастрономічним регіоном.

Ключові слова гастрономічний туризм, нематеріальне надбання, культура, сільський туризм, сталий розвиток.

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ГАСТРОНОМИЧЕСКИЙ ТУРИЗМ: ВОЗМОЖНОСТИ ДЛЯ УВЕЛИЧЕНИЯ РАЗНООБРАЗИЯ ТУРИСТИЧЕСКИХ ПРЕДЛОЖЕНИЙ В СИБИУСКОМ РАЙОНЕ

Среди мотивов, согласно которым туристы выбирают место для отдыха, гастрономия приобретает важное значение, что уже привело к увеличению поставок местных качественных продуктов и более интенсивному росту рынка. Гастрономия стала одним из самых динамичных сегментов на международной туристической арене. Гастрономический туризм начинает восприниматься как сам по себе новый туристический продукт в связи с тем, что в туристическом предложении места отдыха более трети стоимости составляют продукты питания. Это подтверждает важность гастрономии в структуре отдыха. Гастрономический туризм приобретает все большее значение как мотивация в выборе будущего места отдыха. Доказательством этого является то, что, согласно недавнему исследованию (Euromonitor, 2018), еда в ресторанах является вторым любимым видом активности для международных спортсменов из США и первым – для туристов из Северной Америки в их поездках на отдых в другие страны. Исходя из этого, мы разработана анкета, предложенная в общей сложности 234 респондентам и случайным посетителям туристического ярмарка, которая проходила в Бухаресте в ноябре 2017 года. Целью опроса было выявление роли рыбы и гастрономии в мотивации туристов посещающих Сибю и прилегающие районы. Результаты показали, что традиционная гастрономия, благодаря мультикультурному аспекту, занимает второе или третье место среди мотивов при посещении Сибю. Конечно, это проявится более заметно при условии, что в 2019 г. Сибю станет европейским гастрономическим регионом.

Ключевые слова: гастрономический туризм, нематериальное достояние, культура, сельский туризм, устойчивое развитие.

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CHALLENGES AND PROSPECTS OF EVALUATION OF PROGRAMS IN PUBLIC FINANCE MANAGEMENT IN GEORGIA

The establishment of a program assessment mechanism in the public sector of Georgia is an important element for supporting the ongoing public finance management reform and improving the budgeting process as well as enhancing the budget planning stage and ensuring the efficient, productive and prudent management of budgetary means. The present paper discusses the problem of the absence of a program assessment mechanism in the public sector, reviews alternative solutions to the problem and, by applying a cost-effective method, analyzes the best alternative. This best alternative envisages the establishment of a centralized structural unit at the Ministry of Finance which will be responsible for the assessment of the programs/subprograms of ministries/budgetary organizations. The concluding part of the policy paper offers those measures and reforms in the form of recommendations which must be undertaken for the successful implementation of the best alternative.

Keywords: Public finances, program budgeting, assessment indicators, cost-effectiveness analysis.

Introduction. The establishment of a program assessment mechanism in the public sector of Georgia is an important element for supporting the ongoing public finance management reform and improving the budgeting process as well as enhancing the budget planning stage and ensuring the efficient, productive and prudent management of budgetary means. The paper discusses the problem of the absence of a program assessment mechanism in the public finance management sector, reviews alternative solutions to the problem and, by applying a cost-effective

method, analyzes the best alternative. Taking into account the shortage of specialists within this field in Georgia as well as limited budget resources and a limited period of implementation, we have selected the second alternative as the best one from among those proposed. This best alternative envisages the establishment of a centralized structural unit at the Ministry of Finance which will be responsible for the assessment of the programs/subprograms of ministries/budgetary organizations. The concluding part of the policy paper offers those