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MODERN TENDENCIES IN HOTEL BUSINESS

In modern conditions, the domestic tourism industry is an integral part of the world tourism process. In particular, the hotel business can become a priority sector of Ukraine, stimulating the development of the national economy of the country.

The Ukrainian hotel market has significantly revived in the framework of preparation and holding of the European Football Championship Euro-2012. At the same time, the number of hotels in Ukraine, compared with tourists in the world, remains negligible. In the United Kingdom, for example, there are about 260 thousand hotels. In Ukraine, according to the State Statistics Committee, there are 1232 hotels and 3,245 recreational and health facilities.

In general, five-star hotels in Ukraine are not more than ten, and most of them are located in Kiev. These are The Premier Palace, The Hyatt Regency, The Opera, and The Intercontinental. Among other five-star hotels in Ukraine are The Grand Hotel Ukraine in Dnepropetrovsk, The Donbas Palace in Donetsk, The Otrada in Odessa, and The Villa Elena in Yalta.

In Europe, the number of large hotels is 15-25% of the total number of hotel facilities, 75-85% - motels and hotels of the family type. According to the analysis of the structure of the hotel economy of Ukraine, such forms of hotel industry as motels, campsites, youth bases, which are extremely common in other countries, are practically not developed in Ukraine.

In general, the customer sector in the hotel business is becoming more focused on simplifying the service package and minimizing costs. In general, it seems rational to associate this phenomenon with the global economic crisis – travelers are not prepared to completely abandon travel, rest, but are ready to save on comfort. Given the dynamic industry upgrade, today even small hotels provide high quality services.

Thus, within the framework of the analysis of the development of the global hotel business, certain trends can be distinguished:

- democratization: hotel managers are trying to get interested not only VIP - clients with high solvency, but also the middle-income client sector;

- intensification of specialization of hotels: the desire to conquer a certain narrowly-specialized category of clients. In this way, we can simplify the work of the marketing and hotel management, focusing on a limited range of potential clients;

- globalization of the hotel business. Hotels that have joined the consortium are easier to keep leading positions in the market;

- merging of hotel business with other areas of service: hotels are available not only a room suite, but also restaurant, entertainment and sports complexes. The hotels of the highest class continue to keep their percentage of clients focused on luxury, prestige, hotel image;

- introduction of new information technologies in the management and training of hotel staff, in the management of financial statements, in the room reservation system;

- actualization of the ecological orientation of the hotel. This trend is not only relevant, it is expected to bring tangible profits in the hotel industry. Among recent changes in the field of customer expectations can be noted increased interest in exotic, environmentally oriented resort complexes.

In Ukraine, the level of professionalism of hotel business still remains the key issues. Serving a large number of hotels requires highly skilled service providers.

The urgent issues in strategic thinking are the innovation of the enterprise, in order to increase the level of competitiveness and consolidate the leading positions in the branch segment. It is also reasonable to focus on "cooperation within the framework of competition". According to the specifics of the hotel industry, market participants are competing not only in the middle of the industry, but also with hotel service companies that offer rental services to the private sector.

In my opinion, an important aspect in improving the overall quality of hotel services is certification. At the same time, there are a number of inhibitory factors, including insufficient control by the state authorities,

inconsistency of the regulatory framework and imperfection of the certification procedure.

Tourism in Ukraine, in particular, hotel business, can and should become a sphere of market mechanisms implementation, a source of replenishment of state and local budgets, a means of public and healthy recreation and rehabilitation, as well as acquaintance with the historical and cultural property of the state.

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PROFESSIONAL ACCOUNTANTS IN BUSINESS

A competent professional accountant in business is an invaluable asset to the company. These individuals employ an inquiring mind to their work founded on the basis of their knowledge of the company's finances. Using their skills and intimate understanding of the company and the environment in which it operates, professional accountants in business ask challenging questions. The training in accounting enables to adopt a pragmatic and objective approach to solving issues.

Accountancy professionals in business assist with corporate strategy, provide advice and help businesses to reduce costs, improve top line and mitigate risks. As board directors, professional accountants in business