

CLUSTER APPROACH TO TOURISM DEVELOPMENT IN THE FAR EAST AND ARCTIC AND FORMS OF STATE SUPPORT FOR PRIVATE INVESTORS

Dmitry Yakovenko¹ [0000-0003-4864-7981]

Abstract

The problem of the cluster approach as an effective tool for long-term tourism development has been discussed for quite a long time in different countries. According to the author, a tourism cluster is a set of tourism and recreational special economic zones created with government support, located within the same territory, and crucial for the economy of that territory. The purpose of cluster formation is to create a multiplier synergetic effect in the development of the region's economy. The development of a tourism cluster inevitably impacts the entire infrastructure, including transportation, road construction, and the construction industry as a whole, as well as the development of agriculture and the food industry. Additionally, it significantly contributes to solving employment problems. Moreover, tourism clusters are drivers of a positive business reputation for a country, which can be a significant factor in attracting new investment. The relevance of the study lies in the fact that the development of tourism in territories lagging behind the national average development rate provides an opportunity to accelerate growth by attracting private investment. This is particularly important given the current sanctions pressure currently being exerted on Russia.

Key words: cluster, tourism and recreational activity, resort, special economic zones, territories of advanced socio-economic development, gambling zones, sports tourism, agricultural tourism, Arctic zone resident.

1. Introduction

Clusters are groups of organizations concentrated in a specific territory, operating in the same industry, complementing each other and strengthening the competitive advantages of the companies and the industry in which they operate.

¹ Academy of Labor and Social Relations (Moscow, Russia), Acting State Advisor of the Russian Federation, 3rd class, cafmo@yandex.ru

That is, clusters exhibit a synergistic effect and can act as multipliers of economic development. In general, clusters that are the major for a particular region (country) are included in the Development Strategies, state programs, National Projects and other state documents of strategic, long-term and medium-term planning. An example of such a document is the Strategy of tourism development in the Republic of Sakha (Yakutia) (No. 1070-r, 2020). Cluster policy allows for increasing the competitiveness of both companies and territories, as well as national competitiveness as a whole, by mobilizing all resources, including those of small enterprises. In order to provide methodological assistance to the regions on the development of clusters, the Ministry of Economic Development of Russia issued recommendations on the implementation of cluster policy (2008). These recommendations are implemented by regions, such as the government of the Arkhangelsk region, in the development of tourism and recreational cluster documents (Decree of the Government of the Arkhangelsk Oblast No. 424-pp, 2014). The technology of creation and management of tourist-recreational clusters includes the following stages: 1) Making a legal decision on the development of the tourism industry; 2) Conducting sociological surveys of residents, guests, and business entities to assess interest in the tourist and recreational development of the territory; 3) Development of a tourism and recreation passport of the territory (inventory of available resources); 4) Development of a science-based concept and program for the tourist and recreational development of the territory, based on the assessment of its potential and condition. Creating a tourism and recreational cluster development plan and, if necessary, establishing a management company to implement the development project; 5) Attracting investors and securing loans for cluster development. Leveraging public-private partnerships (PPP). Development of business plans by investors; 6) Providing training programs to manage and cater to tourist flows. The Federal Agency for the SEZ management has developed a procedure for approval of business plans for the implementation of projects for tourism and recreational activities (Order of RosOEZ No. P/0049, 2008).

The World Travel & Tourism Council states that the tourism sector provided twice as many jobs as the financial sector of the economy in 2019 (despite the fact that the financial sector accounts for 19.4% of global GDP and tourism for 6.1%). Every tenth job in the world – belongs to the tourism sector, and in total, the tourism sector provides jobs for about 313 million people. Based on the above, it can be stated that the tourism and recreation cluster creates a large number of jobs, is able to have a multiplier effect on the development of the region's economy and on solving of the employment problem.

At the same time, the tourism sector accounts for much smaller share of the economy in Russia and other post-Soviet countries compared to the global average. In 2019, the tourism sector contributed 2.8% to Russia's GDP and provided employment for 3.6% of the workforce. The 2020-2021 pandemic had a detrimental impact on the development of the tourism industry, with a decline in its share of GDP and in job creation during that period. In the light of the above, we can confidently assert that the task of tourism industry development is one of the most important strategic objectives of the state development at the present stage. In the

Russian Federation, the issues of tourism development are regulated by federal laws that establish both the procedure for providing tourist services (Federal Law of the Russian Federation No. 132-FZ, 1996) and the creation of special economic zones (hereinafter – SEZ), in which favorable regimes for the development of clusters are created (Federal Law of the Russian Federation No. 116-FZ, 2005).

2. Discussion

In Russia, the task of tourism development, especially domestic tourism, and the use of a cluster approach to address this issue are not up for debate.

The general approaches to the creation and development of tourism clusters have been extensively covered by Ermakova J. A. and Kholodilina Y. E. (2021), Karmanova A. E. (2021), Yakovenko D. A. (2022) and other authors.

The development of the tourism sector in the Far East has been analyzed by Grivanov R. I. and Shmatova. D. A. (2018), Mirzekhanova Z. G. (2015), Chkhotua I. Z. (2022), Yakovenko D. A. (2020) and others.

The issues and prospects of tourism development in the Arctic are discussed in the works of Grushenko E. B. and Lisunova E. A. (2021), Karmanova A. E. (2021), Prokofieva E. Y. and Lyubezna A. V. (2021), Sevastyanov D. V. (2017), Shiryayevsky D. S. (2022), Yakovchuk A. A. (2020), Yakovenko D. A., Lykov P. A., Lykov V. A. and Burdanova N. V. (2024), and many other authors.

At the same time, the factors influencing investment attraction in the context of domestic tourism development, particularly in light of political and economic sanctions are understudied. Based on the analysis of the issues considered by various authors, the problem that became the subject of this study was selected.

3. Materials and methods

After analyzing the perspectives in the scientific community regarding the problems of tourism development and the multiplier effects of investment in the tourism industry on regional economies and employment issues, the author believes that the issues of both the incentives for investing in a particular industry and the effectiveness of investment and multiplier effects have not yet been sufficiently studied. There has been no comparative analysis of the new forms of support that emerged before the introduction of massive sanctions imposed by Western countries on Russia and during the period of these sanctions. In this regard, the author set out to analyze and evaluate the effectiveness of the proposed benefits and preferences using methods such as cross-sectional analysis and the comparison of various statistical data. The objects of the study are two macro-regions: the Far East and the Arctic. The subject of the study is the indicators of investment dynamics.

4. Results

There is no unified classification of tourism clusters, the author proposes the following classification:

Table 1: Classification of tourism clusters (compiled by author)

No.	Purpose of tourism cluster	Category of tourism cluster
1	Recreational and health improving, medical	Resort
2	Sports and extreme adventure	Alpine skiing Mountaineering Water sports (kayaks, etc.)
3	Cultural and educational, event and festival	
4	Religious and pilgrimage	
5	Beach and water (cruise)	Beach vacation Sea (ocean) cruises River cruises
6	Gambling zones	Gambling zones
7	Scientific and educational, professional and business	Congress and exhibition activities
8	Agricultural and gastronomy cluster	Wine industry Cognac and other production Cheesemaking Regional cuisines of the country Ecotourism
9	Hunting and fishing	Sport fishing Hunting Photo hunt Safari
10	Historical and ethnographic	

In the USSR, the first sprouts of tourism clusters emerged. For example, the classic clusters were the following:

Table 2: Popular tourist areas in the USSR (compiled by author)

Name	Territories included	Category
Golden Ring	Moscow, Moscow Oblast, Vladimir Oblast, Yaroslavl Oblast, Kostroma Oblast, Ivanovo Oblast, Tver Oblast	Historical tourism
Caucasian mineral waters	Stavropol Krai, Kabardino-Balkarian Republic	Spa
River cruises on the Volga River	Astrakhan Oblast, Volgograd Oblast, Saratov Oblast, Samara Oblast, Ulyanovsk Oblast, Republic of Tatarstan, Nizhny Novgorod Oblast, Kostroma Oblast, Yaroslavl Oblast, Tver Oblast	Historical, water tourism

For a long time, several Russian territories, including the Far East and the Arctic, have experienced disruptive trends in their development: the permanent population has been declining, and the dependence of these macro- regions on financial support from the federal budget has been increasing.

During the Soviet era, thermal springs in the Yelizovsky district of Kamchatka, located in the immediate vicinity of the airport and the city of Petropavlovsk-Kamchatsky, were developed into resorts and health spas. The ski center

"Moroznaya" was built in 1975, in close proximity to the center of the region. Kamchatka is also known for its rhodon springs and volcanoes. The region has two geyser valleys. Therefore, the foundation of the tourism cluster of the region has been formed quite a long time ago.

The second promising center for the creation of a large tourism cluster has emerged in Primorsky Krai. In order to attract new investors and tourists, one of the gambling zones authorized in Russia was established in Primorsky Krai in 2009 (Decree of the Government of the Russian Federation No. 376, 2007; Order of the Government of the Russian Federation No. 1213-r, 2009).

A tourism cluster is planned for development on the Kola Peninsula (Murmansk Oblast), combining in one project opportunities for sports, industrial, expedition, historical and cruise tourism. The cluster is well located in relation to the federal centers. Its proximity to St. Petersburg and Moscow, as well as a wide range of opportunities for tourism development, from Arctic and nature tourism to a variety of winter sports and entertainment, may be a good opportunity to replicate the success of the nearest Scandinavian counterparts.

The Eastern Economic Forum, held on the initiative of the President of the Russian Federation since 2015, has created prerequisites for the development of scientific and educational, professional and business cluster.

The Government of the Russian Federation allocates subsidies for the development of tourism clusters and the creation of infrastructure for the development of tourism. In particular, in 2024 such subsidies are being received in the studied regions by Kamchatka Krai (in the amount of 1,362,065.4 thousand rubles) and Primorsky Krai (in the amount of 486.9 thousand rubles) (Order of the Government of the Russian Federation No. 1355, 2024).

The state subsidizes flights to the Far East, as a result, the cost of air travel from the central regions of Russia to the Far East and back in 2024 amounts to 25-30 thousand rubles.

In order to support businesses and attract investors the following measures are being taken:

- in the Far East and, partially, in the Arctic, federal legislation established tax and other benefits. Preferential regimes were introduced: resident of the Territory of Advanced Socio-Economic Development (hereinafter - TASED) (Federal Law, No. 473-FZ, 2014) and resident of the Free Port of Vladivostok (hereinafter - FPV) (Federal Law, No. 212-FZ, 2015)
- in the Arctic in 2020, benefits were established for investors: residents of the Arctic zone of Russia (hereinafter - RAZR) (Federal Law, No. 193-FZ, 2020)

The Laws of 2014-2015 (No. 473-FZ; No. 212-FZ) established both customs privileges (for the residents of FPV) and state obligations to create infrastructure for investors (roads, water supply, heating, electricity, etc. (for residents of TASED).

The Law of 2020. (No. 193-FZ) does not provide for budget expenditures on the development of production infrastructure. These costs are intended to be covered by the RAZRs on their own. Therefore, in addition to substantial tax

benefits, the law provides RAZD with a subsidy from the federal budget, which amounts to up to 20% of the actual costs of project implementation.

Table 3: TASED investors implementing tourism projects (compiled by author)

Federal subject of the Russian Federation	TASED	Residents (tourism)	Investment (thousands of rubles)		Jobs created	
			Planned	Actual (01.01.2024)	Planned	Actual (01.01.2024)
Sakhalin Oblast	Gorny vozduh	17	15 850 196,7	5 525 380,2	1 177	471
	Kurily	2	1 406 415,0	427 849,8	120	24
Republic of Buryatia	Buryatia	2	1 802 260,0	78 477,4	157	34
Zabaykalsky Krai	Zabaykalye	1	188 949,0	24 573,7	228	233
Primorsky Krai	Primorye	2	27 004 025,3	6 465,0	1 216	1
	Bolshoi kamen	2	1 435 040,0	78 477,4	125	20
Khabarovsk Oblast	Khabarovsk	3	1 577 600,0	1 238 517,7	179	149
Republic of Sakha (Yakutia)	Yakutia	5	1 591 316,0	16 832,5	136	7
Kamchatka Oblast	Kamchatka	46	46 750 027,8	4 958 710,3	2 826	665
Chukotka Autonomous District	Chukotka	2	10 750,0	700,0	6	1
Magadan Oblast	no	0	0	0	0	0
Jewish Autonomous Oblast	no	0	0	0	0	0
Amur Oblast	Amurskaya	0	0	0	0	0

As can be seen from the table, most of the federal subjects of the Far Eastern Federal District have territories attractive for tourism development.

Of the 25 major investment projects being implemented (with private investment of more than 0.5 billion rubles) in the TASED territories, the decision to implement 9 projects was made after the introduction of massive sanctions against Russia:

Table 4: The largest investment projects in the TASED in the tourism sector, developed after 01.03.2022 (compiled by author)

Federal subject of the Russian Federation	Investor and Investment Project	Implementation start date	Investment planned (thousands of rubles)
Primorsky Krai	ООО «ВОСТОК PARK RESORTS»: Theme amusement park with a resort and hotel complex	20.09.2023	26 773 600,0
Sakhalin Oblast	ООО «Soyuz»: Construction of a high-end hotel complex operated by an international operator	19.06.2023	2 250 799,8
	ООО «АРИПЕЛАГ ОНЕКОТАН»: Tourist complex on the Kuril Islands	29.06.2022	748 470,0
	ООО «ЛИГО ГОСТЕПРИМСТВО»: Hotel complex, Yuzhno-Sakhalinsk	22.08.2022	1 540 760,0

Federal subject of the Russian Federation	Investor and Investment Project	Implementation start date	Investment planned (thousands of rubles)
	OOO «OTEL EBEKO»: Hotel 3* in Severo-Kurilsk on Paramushir Island	01.07.2022	1 224 860,0
	OOO «Golf»: Year-round golf club with developed sports and residential infrastructure in Yuzhno-Sakhalinsk	08.04.2022	2 841 588,0
Kamchatka Krai	OOO «YUMIR»: Recreation center	17.05.2023	510 000,0
	OOO «GREEN FLOW KAMCHATKA»: Construction project of hotel, thermal complex and healing Center "Green Flow Kamchatka"	06.09.2022	1 856 000,0

Thus, out of 97.6 billion rubles of private investment in the tourism industry within the TASED, more than 40 billion rubles were attracted after the imposition of sanctions.

Table 5: FPV investors implementing tourism projects (compiled by author)

Federal subject of the Russian Federation	FPV residents (tourism)	Investment (thousands of rubles)		Jobs created	
		Planned	Actual (01.01.2024)	Planned	Actual (01.01.2024)
Sakhalin Oblast	6	839 721,0	106 938,0	178	47
Khabarovsk Oblast	1	182 028,0	0	29	2
Kamchatka Oblast	18	7 791 578,1	6 999 692,0	542	396
Primorsky Krai	182	65 962 438,9	22 921 199,5	7 537	1 477

The situation in the FPVs is similar to that of the TASED in terms of investment attraction dynamics.

Over the past 10 years, during the preferential regimes for tourism development in the Far East, private projects worth more than 172 billion rubles have been attracted. The leaders in attracting private investments are Primorsky Krai (54.5% of all private funds attracted to the tourism industry), Kamchatka Krai (31.6%), and Sakhalin Oblast (10.5%).

Investors are being attracted to the AZRF at a rapid pace. All of them were attracted after the introduction of sanctions. Over the past 3 years, investments worth almost 42 billion rubles have been attracted. The leader in attracting investments in the Arctic is the Murmansk Oblast, which secured 87.8% of all investments in tourism development.

Table 6: AZRF investors implementing projects in the tourism sector (compiled by author)

Federal subject of the Russian Federation	AZRF residents		Investment (thousands of rubles)		Jobs created	
			Planned	Actual (01.01.2024)	Planned	Actual (01.01.2024)
Arkhangelsk Oblast	total	197	117 231 880,6		6 597	
	including tourism	20	1 341 995,5	211 633,0	532	237
Murmansk Oblast	total	212	163 987 064,4		7 056	
	including tourism	66	36 730 229,3	6 538 922,4	1 051	210
Krasnoyarsk Krai	total	31	37 571 869,9		1 749	
	including tourism	7	851 047,0	82 082,9	169	16
Republic of Karelia	total	65	97 992 769,5		2 360	
	including tourism	17	1 486 080,0	978 268,6	178	82
Komi Republic	total	31	2 002 496,5		829	
	including tourism	1	1 856,5	0	1	0
Republic of Sakha (Yakutia)	total	16	5 472 501,5		658	
	including tourism	0	0	0	0	0
Yamalo-Nenets Autonomous Okrug	total	99	29 321 508,0		2 369	
	including tourism	8	1 155 279,2	32 142,4	128	0
Nenets Autonomous Okrug	total	11	295 102 322,4		80	
	including tourism	3	216 860,0	48 964,1	20	23
Chukotka Autonomous Okrug	total	21	166 319 986,2		2 291	
	including tourism	2	55 518,4	29 082,8	73	73

5. Conclusions

Despite the pressure from sanctions, tourism clusters in the Russian Far East and the Arctic are successfully developing. Government support measures have a multiplier effect. In the period following the introduction of Western sanctions, the volume of private investment in the tourism industry has increased by 1.5 to 2 times. For every ruble of state investment and preferences, private investors invest from 5 to 10 rubles. Thus, domestic tourism in Russia has received new incentives for development. Today, it is safe to say that significant tourism clusters have been formed in the Far East and the Arctic, such as Primorye (gambling, resort, congress, and business activities), Gornyy Vozdukh (sports), Kurils (water), Yakutia (historical and ethnographic), Kamchatka (sports, resort), and Murmansk Oblast (hunting and fishing), and others.

REFERENCES

- [1] Chkhotua, I. Z. (2022). Strategizing tourism in the Far East of Russia. *Strategizing: Theory and Practice*, 2(3), 390–404.
<https://doi.org/10.21603/2782-2435-2022-2-3-390-404>
- [2] Decree of the Government of the Russian Federation (2007) No. 376 "On Approval of the Regulations on the Establishment, Liquidation, and Change of Borders of Gaming Zones."
<https://base.garant.ru/12154122/?ysclid=lyy2geu9pz453862975>
- [3] Decree of the Government of the Arkhangelsk Oblast (2014) No. 424-pp "On Approval of the Procedure for the Creation of Tourist and Recreational Clusters in the Arkhangelsk Oblast."
<https://base.garant.ru/25253970/?ysclid=lyy2sm35yw160036019>
- [4] Ermakova, J. A., & Kholodilina, Y. E. (2021). Tourist-recreational cluster as a socio-economic system. *Creative Economics*, 15(11), 4237–4251.
<https://doi.org/10.18334/ce.15.11.113799>
- [5] Federal Law of the Russian Federation (1996) No. 132-FZ "On the Fundamentals of Tourism Activity in the Russian Federation."
https://www.consultant.ru/document/cons_doc_LAW_12462/?ysclid=lyy2dxfjie206112808
- [6] Federal Law of the Russian Federation (2005) No. 116-FZ "On Special Economic Zones in the Russian Federation."
https://www.consultant.ru/document/cons_doc_LAW_54599/?ysclid=lyy29pvbe439973106
- [7] Federal Law of the Russian Federation (2014) No. 473-FZ "On Territories of Advanced Development in the Russian Federation."
https://www.consultant.ru/document/cons_doc_LAW_172962/?ysclid=lyy2b8vswr922961031
- [8] Federal Law of the Russian Federation (2015) No. 212-FZ "On the Free Port of Vladivostok."
https://www.consultant.ru/document/cons_doc_LAW_182596/?ysclid=lyy2crrqpm5467320247
- [9] Federal Law of the Russian Federation (2020) No. 193-FZ "On State Support of Entrepreneurial Activity in the Arctic Zone of the Russian Federation."
https://www.consultant.ru/document/cons_doc_LAW_357078/?ysclid=lyy2f2pjt7955123808
- [10] Filimonov, Y. A., & Evseev, V. O. (2023). Development of the Arctic zone as a strategy for the development of the tourist ecosystem in the regions of the Far North. *Social Phenomena and Processes*, 1(4), 48–63.
<https://socph.ru/wp-content/uploads/2023/05/20231-2.pdf>
- [11] Grivanov, R. I., & Shmatova, D. D. (2018). Tourism cluster in the economy of Primorsky Krai: Problems of implementation of development strategy and prospects for the region. *Regional Economics: Theory and Practice*, 16(3), 579–592. <https://science.vvsu.ru/files/C001E9A5-858A-4B64-8B91-E1BB35FDB5B6.pdf?ysclid=lyy57kw7dq425749530>
- [12] E1BB35FDB5B6.pdf?ysclid=lyy57kw7dq425749530

- [13] Grushenko, E. B., & Lisunova, E. A. (2021). Actual aspects of tourism development in the regions of the European North of Russia and the Western Arctic. Apatity: Publishing house of FIC KSC RAS.
https://rio.ksc.ru/data/documents/24_grushenko_all.pdf
- [14] Karmanova, A. E. (2021). Development of tourist and recreational potential of the Arctic region. Doctoral dissertation (PhD in Economics). St. Petersburg.
<https://www.dissercat.com/content/razvitie-turistsko-rekreatsionnogo-potentsiala-arkticheskogo-regiona?ysclid=lyy5196ucr672169675>
- [15] Koscheev, D. A., & Isopeskul, O. Y. (2022). Designing tourism clusters: System-agglomeration approach: A monograph. M.: INFRA-M.
<https://doi.org/10.12737/1019221>
- [16] Ministry of Economic Development of the Russian Federation. (2008). Methodological recommendations on the implementation of cluster policy in the federal subjects of the Russian Federation (No. 20615- ak/d19)
https://www.consultant.ru/document/cons_doc_LAW_113283/1e55afaf1de756e3e83c1a27ff5a263a04c37d67/?ysclid=lyy2k8mqmq707719826
- [17] Mirzekhanova, Z. G. (2015). Cluster approach in the development of tourism (on the example of Khabarovsk Krai). *Science and Tourism: Strategy of Interaction*, (2), 87–95.
<http://journal.asu.ru/st/article/view/1479?ysclid=lyy4zfl6a8947269614>
- [18] Order of the Government of the Russian Federation (2009) No. 1213-r "On the creation of the gambling zone 'Primorye' on the territory of Artemovskiy urban district of Primorsky Krai."
<https://www.garant.ru/products/ipo/prime/doc/6627100/?ysclid=lyy2hqqyt813422752>
- [19] Order of the Government of the Russian Federation (2024) No. 1355-r "On Amendments to the Distribution of Subsidies to the Budgets of the Federal Subjects of the Russian Federation for the Creation of Engineering and Transportation Infrastructure for the Development of Tourism Clusters for 2024."
<https://www.garant.ru/products/ipo/prime/doc/409014718/?ysclid=lyy2it0omx673654678>
- [20] Order of the Government of the Republic of Sakha (Yakutia) (2020) No. 1070-r "On the Strategy of Tourism Development in the Republic of Sakha (Yakutia) for the period up to 2025."
<https://base.garant.ru/400351245/?ysclid=lyy2tlh58o856766370>
- [21] Order of RosOZE (2008) No. P/0049 "On the establishment of the Commission for the consideration of business plans submitted for the conclusion (amendment) of agreements on the implementation of tourism and recreational activities."
https://www.consultant.ru/document/cons_doc_LAW_77731/c02a4e110bac48f65485e1aaf14676df6a4f5a18/?ysclid=lyy2uddceb230991636

- [22] Prokofieva, E. Y., & Labeznaya, A. V. (2021). Principles of formation of tourist-recreational clusters on specially protected natural territories in the Arctic zone. *Architecture*, (1), 48-57. <https://doi.org/10.22337/2077-9038-9038-2021-1-48-57>
- [23] Sevastyanov, D. V. (2017). Arctic tourism and recreational nature management - A new vector of development of northern territories. *Russia in the Global World*, 10(33), 75-88. https://narfu.ru/upload/iblock/c6e/02_Sevastyanov.pdf?ysclid=lyy46wbzg5232485042
- [24] Shiryayevsky, D. S. (2022). Modern approaches to the policy on tourism development in the Republic of Karelia. *Russian Political Science*, 2(23), 107-112. https://rupolitology.ru/wp-content/uploads/2023/05/17_Sheryevskii.pdf
- [25] Yakovchuk, A. A. (2020). Fundamentals of regulation of tourist activity in the Arctic zone of the Russian Federation. *Tourism: Law and Economics*, (2), 17-21. <https://elibrary.ru/item.asp?edn=beesy>
- [26] Yakovenko, D. A. (2020). Agricultural tourism: Possible development models in Russia in general, and in the Far East, in particular. *Bulletin of Professional Accountant*, 4-6(235-237), 74-82. https://rusneb.ru/catalog/000199_000009_010484116/?ysclid=lyy3o74tyd34746157
- [27] Yakovenko, D. A. (2022). The importance of the cluster approach in the development of resorts and tourism (Russian experience). Strategic Advantages of Azerbaijan in the Tourism Market. *Bulletin of Professional Accountant*, 10-12, 9-47. https://rusneb.ru/catalog/000200_000018_RU_NLR_PER_A_002646095_001180/?ysclid=lyy3lifspu276494654
- [28] Yakovenko, D. A., Lykov, P. A., Lykov, V. A., & Burdanova, N. V. (2024). Planning and management of tourism cluster and tourist objects. Edited by Yakovenko D. A., *Administrative and Budgetary Reforms at the Modern Stage* (Vol. 14). National Institute of Professional Accountants, Financial Managers and Economists. <https://doi.org/10.17513/np.590>