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THE ESSENCE OF TOURIST AND RECREATIONAL WATER USE, PECULIARITIES AND PROBLEMS OF ITS ACCOUNTING IN UKRAINE

The purpose of the study is to distinguish among the directions of modern use of water resources tourist and recreational water use; describe its specifics and problems of public accounting.

Methods. The research used general scientific methods, including analysis, synthesis, comparison, generalization, system analysis.

Results. The role and increasing importance of water resources in tourism and recreation development are described; the place of tourist and recreational water use in the water economy is revealed; legislative and regulatory bases of accounting of tourist and recreational water use in Ukraine are analyzed; the most significant problems of the process of objective estimation of volumes of use of water resources in the field of tourism and recreation are outlined.

Scientific novelty. The category "tourist and recreational water use" is proposed for scientific use; the specifics of its accounting in Ukraine on the basis of sustainable development and economy of water resources are analyzed .

Practical significance. Optimization of the accounting of tourist and recreational water use will make it possible to rationalize the consumption of water resources in the field of tourism and recreational activities.

Keywords: water resources, tourist and recreational water use, tourist and recreational use of water objects, accounting for water use.

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