



## OPTIMIZATION OF COST ACCOUNTING IN BEEKEEPING AGRO-TOURISM IN RUSSIA

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### ABSTRACT.

One of the key areas of business in Russia in the near future is the modernization of the tourism industry to attract people to travel to domestic destinations. Agritourism routes, which include various activities in rural areas, are becoming an attractive option for tourists, both to support agricultural enterprises and to attract young people to rural life. Agritourism should include declining agricultural sectors, such as beekeeping, a traditional industry in Russia. Currently, it is in crisis due to the worldwide extinction of bee colonies, requiring government support aimed at expanding existing farms and engaging small businesses and households in this sector..

### Introduction

In the modern sense, agritourism (or rural tourism) is a form of recreation focused on utilizing the cultural, historical, and natural resources of rural areas, as well as the production capacities of agricultural organizations. Vladimir Putin confirmed the importance of agritourism and its development in Russia in a recent statement. According to the president, "... agritourism is becoming increasingly popular among both our citizens and foreign guests. It allows us to become more familiar with domestic traditions of bread baking, sweets, dairy products, winemaking, and so on. And at the same time, we can better understand the history of our regions and the rich culture of the peoples of Russia." (Dezhina, 2021).

The Russian Ministry of Agriculture discloses information on the state of agritourism and plans for its further development. Since 2022, the Russian Ministry of Agriculture has been allocating "Agritourism" grants of up to 10 million rubles to farmers to create conditions for hosting guests. Over 300 projects have been supported during this time, and grant recipient farms have been visited by over 1 million tourists (Davydenko et al., 2022). There are two main formats: "en route" travel (tourists stop at farms en route to their main destination) and targeted farm trips (which are considered a priority for the Russian economy). In terms of government support, starting in 2026, the Russian Ministry of Agriculture plans to introduce a subsidy for the development of rural tourism infrastructure (Davydenko et al., 2022).

### 1. Features and importance of agro-tourism

The development of agritourism is necessary not only for economic reasons but also for ensuring the sustainable development of the country as a whole. Within this context, agritourism contributes to the

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resolution of social and environmental issues, including improving rural infrastructure, attracting younger generations to rural life, and so on.

Scientists have written in their research that the distinctive feature of rural tourism, from a business perspective, is its low profitability and the small investment into the business. Agritourism is typically viewed as a social project or as a project aimed at enhancing the status and image of the region where it is being developed. (Sheveleva, 2022).

A study on the development of agritourism conducted in the region of Eastern Serbia revealed a high interest among rural tourists in such areas as gastronomic experiences, acquaintance with local culture and traditions, and various activities such as hiking, trekking, or cycling in natural areas, various sports, and visiting local attractions (Cvijanović, Davidović & Sekulić, 2025). Agritourism not only has social significance, but is also an important factor in the conservation and sustainability of biodiversity (Tasić, Petrović & Jovanović, 2025).

Destination branding is of great importance for the organization of tourism (including agritourism) (Cvijanović, Jovanović & Bajagić, 2025).

In the scientific literature, the main directions for the implementation of agritourism in rural areas are identified as follows (table 1) (Sarina, 2024).

**Table 1: The main directions of implementation of agritourism in rural areas**

Direction	Description
<b>Definition and development of a tourism product</b>	Determining the directions of agricultural activity taking into account the unique properties of the area, natural and historical-cultural resources, spiritual culture and diversity of the unique traditions of the local population, customs and crafts, technologies for processing and producing products from local resources.
<b>Agritourism administration</b>	Review the structure of government and other organizations related to agritourism and tourism in general, and encourage local authorities to actively participate in the development and promotion of agritourism. For continuous and sustainable exchanges between cities, villages, and partners, it is important to have coordinators, activists, and initiative groups that can facilitate collaboration between residents, local authorities, and other stakeholders.
<b>Quality control and sanitation</b>	Ensuring the quality of services and their certification based on compliance with the 5S principle: accommodation and food service venues; facilities and processes for the provision of tourism services.
<b>Digitalization of tourism</b>	Unification of the format and design of tourist information for each region, taking into account its specific features, provision of information on tourist attractions, route guidance and management, parking, recreation areas, etc., the use of augmented reality (AR) and virtual reality (VR) to promote agritourism and the interpretation of the region's cultural and historical heritage, as well as holding competitions at the regional level to promote the digitalization of tourism.
<b>Branding and Marketing</b>	Defining a tourism brand for each region (village) and using it to promote tourism products. Developing a marketing strategy: promoting services, attracting customers, etc.

Source: (Sarina, 2024).

In addition to the areas presented in the table, ensuring the safety of agritourism is crucial. In our opinion, the development of the agritourism business requires attention to the revival of currently declining industries. One such industry is beekeeping, which produces unique products used in both the food and other sectors of the national economy.

## 2. Organization of agro-tourism based on the beekeeping industry

The current state of the industry shows a significant decline in the number of bee colonies not only in Russia but worldwide, which undoubtedly leads to a reduction in production volumes and requires government intervention.

Within the beekeeping sector, emphasis must be placed on developing apitourism, which involves traveling to sample, consume, and purchase bee products (honey, wax, propolis, royal jelly, and others) directly at the source. Apitourism also includes learning about the life of bee communities, visiting apiaries, bee museums, master classes, including beekeeping workshops, and apitherapy.

Organizing an agritourism business requires the development of comprehensive industry-specific accounting rules that reflect all the specifics of the industry. Currently, Russian accounting regulations contain general recommendations for cost accounting in agriculture, but accounting rules for the

beekeeping industry are not defined. This hinders the development of both the beekeeping industry itself and the provision of agritourism services within this sector.

Agritourism activities can be represented by the following:

1. Tours of a beekeeping museum, where tourists can learn about the history of the industry and its current status;
2. Demonstrations of master classes on making souvenirs from beekeeping products (wax candles, etc.);
3. Relaxation in a special house (apihouse) located next to the apiary (apitherapy), as the microwaves and vibrations emitted by bees have a beneficial effect on the human body: they normalize blood pressure, improve cerebral circulation, and promote calmness, while the highly ionized air near the hives boosts immunity.

The results of beekeeping activities, that is, the primary and associated products of beekeeping, can be sold both to tourists visiting the apiary and to specialized beekeeping processing facilities, of which there are currently a small number throughout the Russian Federation. This also "slows down" the development of the industry due to the inability to sell beekeeping products in the volumes necessary for the "survival" of the business.

The accounting system for costs in Russia stipulates that expenses for all agricultural industries are recorded under account 20 "Main Production." In the case of agritourism, it is advisable to separate the receipt of beekeeping products from agritourism services by using subaccounts:

20.01 Beekeeping activities

20.02 Agritourism activities

In our opinion, the setting up of cost accounting in this area should begin with the justification of the main cost items for account 20 "Main production":

1. Material costs (which include all materials used in production, including hives, bee colonies, beekeeping equipment, etc.). These costs are accumulated in accounts 10 "Materials" and 11 "Animals for rearing and fattening" (bee colonies);
2. Remuneration (wages of beekeepers, tour guides and other staff);
3. Deductions for social needs;
4. Maintenance of fixed assets (industrial buildings, structures for excursions, etc.);
5. Works and services of auxiliary production (accumulation of costs in accounts 23 "Auxiliary production", 25 "General production costs", 26 "General business costs");
6. Other expenses.

For accounts 23 "Auxiliary production", 25 "General production costs", 26 "General business costs", accounting must be carried out in accordance with the requirements of the order of the Ministry of Agriculture of the Russian Federation dated 06.06.2003 No. 792 "On approval of Methodological recommendations for accounting of production costs and calculation of the cost of products (works, services) in agricultural organizations".

Typical accounting entries for recording costs in an agritourism business will look like this:

**Table 2: Standard accounting entries**

No.	Contents of a business transaction	Debit	Credit
<b>Beekeeping activities</b>			
1.	Veterinary drugs were used to treat bee colonies	20.01	10
2.	Finished goods have been accepted into inventory	43	20.01
3.	Beekeepers' wages have been paid	20.01	70
4.	Materials for repairing hives have been written off	20.01	10
5.	Depreciation accrued on beehive cover	20.01	02
<b>Agritourism activities</b>			
1.	The implementation of agrotourism services (excursion) is reflected	62	90
2.	VAT has been charged	90	68
3.	The cost of agritourism services has been written off	90	20.02

4.	The tour guide's salary has been calculated	20.02	70
5.	Materials for a master class on making candles from natural wax have been written off	20.02	10
6.	Depreciation has been accrued on the building of the beekeeping museum	20.02	02

Source: (Prepared by the authors).

To accurately manage expenses in the agritourism business, it is necessary to develop primary documents that can confirm the apiary's business activities, including the write-off of material assets, accrual and payment of employee salaries, depreciation of fixed assets, receipt of bee products, provision of various agritourism services and receipt of payment for these services, etc. It is also important to determine the procedure for allocating total beekeeping costs between agritourism and the receipt of bee products. Identifying and establishing a detailed cost allocation algorithm in accounting practices will allow for the accurate accounting of both areas of activity, which will ultimately lead to the expansion of beekeeping and the mitigation of the biological threat of the complete extinction of bee colonies.

## Conclusion

Thus, the introduction of agritourism into the Russian economy will have a positive impact not only on the regions' financial resources but also on the expansion and preservation of bee populations and the beekeeping industry itself. Developing an agritourism business will also partially address social issues, such as creating new jobs in rural areas and attracting younger generations to rural life.

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