

DOI [https://doi.org/10.32405/2522-9931-2022-20\(49\)-81-102](https://doi.org/10.32405/2522-9931-2022-20(49)-81-102)

UDC 338.3:338.49


Oleksii Hutsaliuk,

Doctor of Economics Sciences, Associate Professor,
Vice-Rector for Scientific and Pedagogical Activities
PHEI «International European University».
Kyiv, Ukraine.

 <https://orcid.org/0000-0002-6541-4912>
alex-g.88@ukr.net


Iuliia Bondar,

Candidate of Economic Sciences, Associate Professor,
Associate Professor of Management and Economics' Department
Flight Academy of the National Aviation University.
Kropyvnytskyi, Ukraine.

 <https://orcid.org/0000-0003-2269-6208>
cooperjulia@ukr.net

Olha Kotsiurba,

Candidate of Economic Sciences, Associate Professor,
Associate Professor of the Department of Finance,
Banking and Insurance Central Ukrainian National Technical University.
Kropyvnytskyi, Ukraine.

 <https://orcid.org/0000-0001-6356-7301>
kotsyurbaolga@ukr.net

FORMATION OF ANALYTICAL PROVISION OF SUSTAINABLE FUNCTIONING OF SERVICE ENTERPRISES

Abstract The article is devoted to the theoretical substantiation and development of methodological support for the formation of analytical ground in frames of the sustainable operation of enterprises in the service sector. It is determined that analytical support of enterprises helps to study development trends, assess and investigate performance factors, justify management decisions, monitor their implementation, identify reserves to improve production efficiency, develop economic strategy for its development. The functional elements of the analytical subsystem as a component of the system of analytical support of enterprises' sustainable development in the service sector are determined. It is proved that the formation of analytical support for sustainable operation of enterprises in the service sector depends on the organizational and technological level of financial and managerial analysis of sustainable development of the

enterprise. The hotel business as the main component of the tourism industry is considered, the theoretical aspects and development of a new project of the hotel and restaurant industry are studied. It is specified that analytical support of management of the enterprises in services sphere is creation of information base, acceptance and estimation of validity of administrative decisions, revealing of degree of their implementation. The real state of the enterprise in the field of services, namely the institution of hotel and restaurant industry, including indicators of environmental and social activities; the quantitative influence of factors on the results of management is determined; identified reserves and internal capabilities of the enterprise. In particular, the competitive professions of the hotel and restaurant industry of the city are considered and the assessment of each of them is determined, as well as the characteristics of the restaurant business. The concept of eco- hotel is formed, and its main features, design, range of services, etc. are determined.

Keywords: analytical support; competitiveness; enterprises in the services industry; financial design; hotel and restaurant industry; sustainable development.

INTRODUCTION / ВСТУП / ВВЕДЕНИЕ

Formulation of the problem. Ensuring the effective functioning of the enterprise requires economically sound management of its activities. Enterprises of the tourism industry in Ukraine are one of the most profitable entities in the trade of services, the development of which affects the main segments of the national economy, such as industry, construction, transport, agriculture, consumer services, small and medium businesses.

The hotel business represents a major component of the tourism industry in terms of material and financial resources. There is a rapid growth in demand for hotel and restaurant facilities, in particular, for facilities made in comfortable conditions for potential consumers, and the market research procedure and the concept of hotel and restaurant facilities is appropriate and timely.

Therefore, in the conditions of responsibility and full economic independence of enterprises, there is a need for analytical support of economic activity, the purpose of which is not only to determine the financial situation at the enterprise and the degree of its capacity, but also ongoing work aimed at improving the financial condition of the enterprise. That is why the important task of analytical support of economic and financial activities is to identify the real state of the object, study its composition and properties, its comparison with known analogues or basic characteristics, normative values; detection of

changes in the financial stability of the object of study in spatio-temporal context. It also implies identification of the main factors that caused changes in the financial activities of the enterprise; forecast of the main trends of change for the future. At the same time, the issues of forming analytical support for the management activities of the enterprise become important.

Analytical support helps to study development trends, assess and investigate the factors of change in performance, justify management decisions, monitor their implementation, identify reserves to improve production efficiency, develop economic strategy for its development.

Analysis of recent research and publications. Researchers such as Mnykh [9], Kalnytska [8], and others have studied the problems of forming analytical subsystem.

Some issues of formation of analytical support for sustainable development were revealed in the works of Parasiy-Vergunenko [12], which substantiated the criteria for selecting indicators of sustainable development, and Gritsishen [5], which investigated the formation of analytical support for economic and environmental security. Organizational and economic principles of hotel and restaurant business management are considered in the works of the following researchers: Antonova [1], Burkinsky [2], Malskaya [10], Motorin [11], Stavskaya [13], Yuriev and Ivashchenko [14], and some other scientists. However, they are mainly devoted to the aspects of defining the concept of a mini-hotel with the concepts being designed, conducting market research of relevant services and segmenting consumers who may later be potential visitors to the projected institution, calculating the hotel area and more.

Despite the research of scientists, there are still issues that require more detailed and reasoned consideration of the development and conduct of all necessary analytical calculations of services to be provided by the hotel, development of proposals for interior design of the eco-hotel being designed, projected, etc., development and determination of the organizational structure of the institution, calculations of hotel staff, planning work for the next 5 years based on the main economic indicators of the projected hotel. The variety of approaches to the development of the analytical subsystem and organizational and economic principles of enterprise management in the field of services indicate a certain theoretical basis for the formation of analytical support for sustainable development of the enterprise [4]. At the same time, the problems of formation of analytical support for sustainable operation of enterprises in the service sector, as a basis for sustainable development, require further research and solutions to identify ways to improve the efficiency of the enterprise.

AIM AND TASKS / МЕТА ТА ЗАВДАННЯ / ЦЕЛЬ И ЗАДАНИЯ

The aim of the article is to study the organizational and technological aspects of the formation of analytical support for sustainable operation of enterprises in the service sector, as well as substantiation of developments for a new project of hotel and restaurant business in Kropyvnytskyi, Kirovohrad region, which will meet established sanitary and hygienic rules, product quality requirements and the level of service, and will be competitive in the market of hotel and restaurant services of the city where it should be designed.

In accordance with the stated purpose of the study, the following *tasks* were set:

- to study the factors of performance, to justify management decisions, to monitor their implementation, to identify reserves to improve production efficiency, to develop an economic strategy for its development
- to consider the hotel business as the main component of the tourism industry, to form the concept of eco – hotel, to determine its main features, design, range of services, etc.

THE THEORETICAL BACKGROUNDS / ТЕОРЕТИЧНІ ОСНОВИ ДОСЛІДЖЕННЯ / ТЕОРЕТИЧЕСКИЕ ОСНОВЫ ИССЛЕДОВАНИЯ

An important area of economic development of Ukraine is the tourism industry, which contributes to employment growth, intensification of investment processes, improving the country's image and is a significant source of income. The tourism industry as a multilateral phenomenon combines economic, social, environmental and cultural aspects. The integration of world economic processes and the use of the latest technological and logistical solutions affect the development of the tourism sector in Ukraine. The tourism industry has enormous potential for sustainable development, works closely with other sectors of the economy, is one of the most promising, dynamic and profitable in the world economy. Every year the importance of the tourism industry is constantly growing, and consequently the burden on the environment. Management and administration of the tourism industry at the current stage of economic transformation in Ukraine requires the search for non-traditional approaches and new views, including: improving tourism management, creating new methods of administration, developing economic policy for different categories of tourism enterprises, determining their development strategies opportunities of available resources.

RESEARCH METHODS / МЕТОДИ ДОСЛІДЖЕННЯ / МЕТОДИ ИССЛЕДОВАНИЯ

To solve this goal and tasks, the following research methods were used: statistical analysis – to analyze the development of eco-tourism, study global trends in tourism markets, determine the formation and implementation of eco-tourism; problem-oriented – for scientific substantiation of strategic directions of the solving of questions of administrative activity in tourism. On the basis of the system-analytical method, the theoretical generalization of scientific concepts, developments and offers of the leading domestic and foreign scientists devoted to formation and development of the organizational and economic mechanism of stimulation and support of subjects of ecological tourism is carried out.

RESULTS OF THE RESEARCH / РЕЗУЛЬТАТИ ДОСЛІДЖЕННЯ / РЕЗУЛЬТАТЫ ИССЛЕДОВАНИЯ

Substantiation of analytical support for sustainable development of enterprises in the service sector is based on determining the content of methodological, organizational, and technological aspects of the study on its formation. The basis for making various analytical decisions at the enterprise is the analysis of economic activity. The economic activity of service enterprises is inextricably linked with its financial activities [5]. Thus, the system of analytical support is presented in the form of financial, managerial, tax, environmental, and social components and, at the same time, has informational, control, and analytical functions. The allocation of separate systems of social and environmental, accounting and analytical systems while emphasizing the need for analysis of environmental and social components, indicates the need for duplication of data, because the information used to analyze environmental and social activities is formed in the accounting system – financial, management accounting, and the system of tax calculations. The individual blocks of integrated economic analysis determines the need to allocate space for the analysis of organizationally interconnected with other blocks integrated economic analysis and plays a role in achieving the goals of enterprises. Therefore, the analytical subsystem, which forms the analytical support of management decisions, is a separate component of the analytical system of the enterprise and should include the functional elements shown in Figure 1.

The analytical approach to the organization of the analysis involves the definition of individual indicators of the analysis and a simple comparison with previous periods without a thorough explanation of the reasons and possible ways to improve performance.

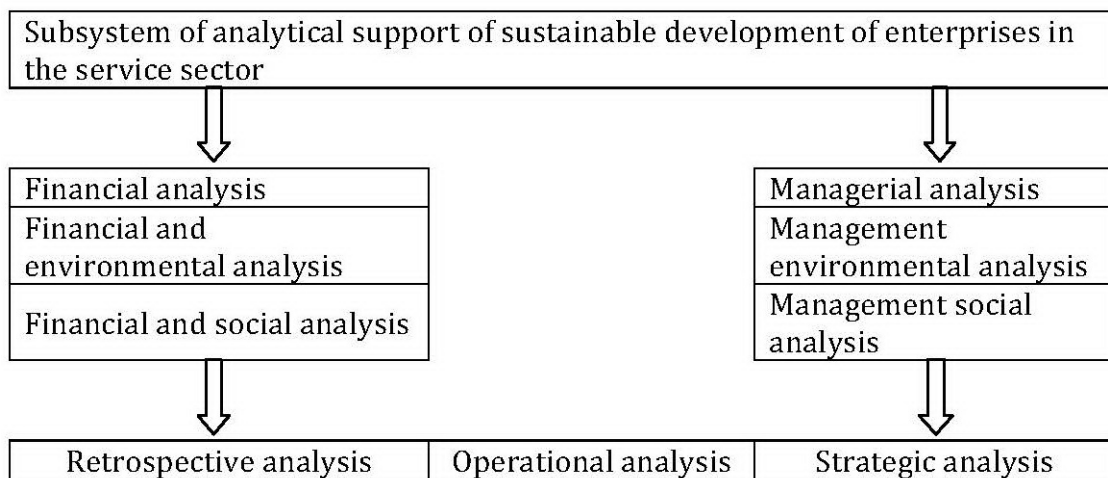


Figure 1 Subsystem of analytical support for the functioning of enterprises in the service sector

This approach is particularly dangerous in the context of sustainable development, as determining the directions of its implementation involves the use of methods and capabilities of financial and management analysis, as well as methods of analysis of non-financial indicators, which are the basis of non-financial reporting, and their non-use will lead to enterprise' loss of its benefits and opportunities. Managerial analysis in the system of analytical support provides a set of assessments of both internal and external capabilities of the enterprise, the results of which are aimed at determining the current state of the enterprise, its strengths and weaknesses, identifying current and strategic problems. The main objectives of management analysis are to obtain key parameters that provide an objective and complete information base to justify management decisions to achieve strategic, tactical, and operational goals of production and environmental and social activities [8]. In accordance with the defined tasks, the action of managerial analysis should be aimed at analyzing the resource opportunities to increase production and sales through better use of basic factors of production; assessment of indicators and parameters of costs, revenues and financial results to justify management decisions; prompt interpretation of information for management purposes; monitoring the activities of the enterprise to identify untapped opportunities for its development based on the principles of sustainable development.

It should be emphasized that the allocation of structural units of environmental and social analysis as part of management analysis will help assess information on the amount of income from the sale of environmental and

social products, current and capital environmental costs, waste, emissions and discharges, cost of processing and disposal, income and expenses from environmental and social investments, etc.

The implementation of analysis in the management system of sustainable development depends on the goals and needs of the subjects of analysis.

Accordingly, the analysis is performed in three sections: retrospective (based on historical information, reliable, providing an assessment of the impact of external and internal factors on environmental and social activities), operational (provides continuous monitoring of key parameters of the enterprise that have environmental and social consequences) and strategic (related to the implementation of systemic and situational approaches in the study of factors influencing the process of strategic management). Implementation of environmental and social analysis involves the use of methods that require justification and selection of indicators that best characterize the characteristics of the enterprise, environmental and social consequences of its activities, the impact of such consequences on the final results and value of the enterprise in the long, medium, and short term. The grouping of indicators of economic analysis in order to assess sustainable development is carried out by environmental and social activities of the enterprise.

The technological aspect of the research of the analytical subsystem characterizes the review and evaluation of a set of modern tools, methods, means by which the economic analysis of socially responsible activities of enterprises in the service sector is carried out.

The technological approach to the organization of analytical work is due to their productive effectiveness in the use of technical resources (tools), information resources (objects of labor), and the work of labor analysts. The technological structure of the analytical process allows ensuring a balance between the necessary resources and the results of creating a system of analytical support for management decisions. Technological integration of economic analysis on the basis of modern information systems increases the efficiency of analytical work by expanding the possibilities of factor analysis; identification and solution of new multi-dimensional problems that are solved using economic-mathematical methods and models; increasing the efficiency and cost-effectiveness of analytical work, etc.

The main task of analytical support, which is focused on meeting the needs of sustainable development management of enterprises in the service sector, is to find reserves to increase the value of the enterprise while increasing all types of capital, subject to strict principles of sustainable development. In accordance

with the tasks, it is necessary to assess the real state of the service sector, namely the institution of hotel and restaurant industry, including indicators of environmental and social activities; determine the quantitative impact of factors on business results; determine the reserves and internal capabilities of the enterprise. Kropyvnytskyi is a city and district center of Kropyvnytskyi district of Kirovohrad region. The city is quite developed and plays a significant role among the districts of Kirovograd region. The city has a population of 227,413 (as of January 1, 2019). The area of the city is 103 km. Height above sea level is 113 m. The main reservoir of the city is the river Ingul. The city of Kropyvnytskyi borders on the villages of Kropyvnytskyi district – the village of Sokolivske, village Sozonivka, village Solnichne, village Nove, village Voljnoye. The main structural and planning unit of the settlement are quarters with one-, two-, three-sided buildings and buildings on the perimeter. Multi-storey buildings are located in the city center, while one-storey buildings – on the outskirts. The city is electrified and telephoned. The city has centralized gas supply, water supply and sewerage. There are three hotel and restaurant complexes, 1 pizzeria, 7 cafes and 2 restaurants in Kropyvnytskyi. However, they differ from each other. In most cases, the set price does not correspond to the declared quality. The city's trade services are provided by 96 trade enterprises and the central market. In addition, the city has 6 car repair shops and 8 gas stations. The administrative and managerial staff is represented by 11 structural units.

The city of Kropyvnytskyi has many outstanding places of important cultural and historical significance. In particular, the architectural monuments of Kropyvnytskyi are:

- Cathedral of the Nativity of the Virgin (Greek Church), 1805–1812;
- Part of the Elizabethan fortress;
- Complex of buildings of the military town (late 1840s – early 1850s).
- Transfiguration Cathedral (architectural monument of the 18th – 19th centuries);
- Church of the Intercession, 1850–1875.

Since the city of Kropyvnytskyi is the center, it has a considerable transport system, as for the city of such importance. The distance in Kyiv direction is 305 km. The following roads pass through the city: Kropyvnytskyi – Kryvyi Rih – Zaporizhia (256 km), Kropyvnytskyi – Platonove (in Chisinau) – 257.9 km. In the city itself, there are several public transport routes, school buses, and others. As the projected facility will be located near the bus station, it can be reached by any route – urban or intercity. Location of the hotel enterprise: Kropyvnytskyi, Sukhumsky Lane 12.

When conducting marketing research, first one should analyze the area of

hotel and restaurant business to be designed, which identifies the hotel and restaurant business, that may be potential competitors to this institution (Table 1).

The projected facility is located at the intersection of long-distance roads, near the exit from the city of Kropyvnytskyi, but near the center – 2 km. The location of the hotel will allow guests to stay in it (casual tourists and tourists who come to the city for a specific purpose). Near the building, there is a shopping mall, a gas station, two car repair shops, 5 shops, 2 cafes, a hotel and restaurant complex, several restaurants and cafes. The institution will be located next to TRK Portal. The Kropyvnytskyi Hospital and the Elizabeth Fortress are located next to the institution. The facility will be located on one of the central streets of the city and a long-distance road.

It is also advisable to determine the capacity of the market. To do this, it is necessary to monitor the dynamics of the occupancy of accommodation establishments. This dynamics is shown in Table 1.

Table 1
Dynamics of hotel occupancy rates in Kropyvnytskyi

No	Index	2019 year	2020 tear	Deviation
1	Number of hotels	4	4	0
2	The average number of hotel rooms	20	20	0
3	Disposable capacity	60	60	0
4	Servicing rate possible	19710	19710	0
5	Number of tourists	6486	7066	580
6	Number of people / days of stay	14132	17665	3533
7	Hotel occupancy rate	3	3,5	0,5

Thus, as one can see from this table, the number of hotels, the average number of hotel rooms, one-time capacity and possible capacity in 2020, compared to 2019 has not changed. However, the number of tourists in 2020 increased by 580 people. The number of people / days of stay in 2019 was 14,132, and in 2020 it increased to 17,665, i.e., increased by 3,533 people / days. It can also be seen that the occupancy rate of hotels in 2020 increased by 0.5. From this, we can conclude that the number of tourists and their stay in hotels in 2020 has increased significantly, which shows the positive dynamics.

It is also worth analyzing the market of services in Kropyvnytskyi, i.e., to learn about the existing hotel and restaurant facilities in the city, their quantity and quality of services they provide (Table 2). As one can see from this Table, the city has only three hotels that can be classified as 3* and one motel, the total capacity of accommodation facilities is 55 units. There are no 4* and 5* hotels in the city, as it is inexpedient to place establishments of this level, because in this case there will be no demand for their services. The city has a low level of wages,

and wealthy residents are few, as well as rich guests of the city.

Table 2

Saturation of the city market with hotels and restaurants

No	Type of institution	Number of enterprises, units	Inventory number of places, units
Accommodation facilities			
1	Hotels 3*	3	55
2	Hotels without category	1	6
Total		3	54
Dining outlets (city center)			
1	Restaurants	2	390
2	Cafes	3	115
Total		5	505

The city has two restaurants and three cafes, with a total capacity of 1,000 units. Restaurants can be classified as “higher”, one cafe in the “higher” class, the rest – in the «first» class. From the above, we can conclude that the city is full of hotels and restaurants. To determine which hotel facilities are in the city and whether it is advisable to build another, it is necessary to study the competitors in this market of services, the services they provide, and the benefits they have. The results of this study are presented in Table 3.

Table 3

Competitive profiles of hotel and restaurant enterprises

Indicator	Hotel Maria	Hotel ApartUa	Motel Petrovsky
Inventory number of beds	29	18	6
Room size m2: Junior Suite standard	15 12	14 10	- 9
Category	3*	3*	Motel
The presence of hospitality and restaurant services	Restaurant	Restaurant	Café-bar
Location	Gorky Str., 1	Lenin Str., 244	Horjkogo Str.,4b
Additional services (free)	Summer playground with fountain, dance. platform	Dance floor	Storage chambers
Paid services (paid)	Live music	Sauna	Car service
Distance to the bus station	50 m	6 km	300 m

It is also advisable to research competitors in more detail to get acquainted with the range of services offered by hotels to their guests. To do this, a survey was conducted among city residents and guests staying in various hotels in the city. The results of the survey are presented in the Table 4, showing the scores on a five-point scale. As one can see from the Table above, the most points were scored by Hotel Maria – 55, in second place, there is Hotel ApartUa – 45 and last place is occupied by Motel Petrovsky – 41 points.

Table 4
Evaluation of competitors according to certain criteria

Indicator	Hotel Maria	Hotel ApartUa	Motel Petrovsky
1.1. Kropyvnytskyi city	5	5	5
1.2. Close to the city center	5	2	4
1.3. Traffic interchange	5	4	5
2.1. Room service	4	4	0
2.2. Baby cot in the room	4	0	0
2.4. Satellite and cable TV	4	4	1
2.5. Car parking	4	4	5
2.6. Taxi call	4	4	4
2.7. Organization and maintenance of banquets	5	5	0
2.8. Wireless free access	0	0	5
2.9. Constant change of hygiene items and disposable items in the rooms	4	4	3
3. Access to networks	3	3	3
4. Active marketing policy	3	1	2
5. Shop on the territory of the institution	5	5	4
Total	55	45	41

As one can see, the establishments are similar, but both establishments are in demand, as they are located in different parts of the city near transport hubs. Maria is next to the bus station, and ApartUa is next to the train station. Hotels offer the same services, but Maria provides extra beds for children, which is not available in other institutions.

Unlike hotels, the motel provides free Wi-Fi. Other services are the same in all accommodation establishments, but differ in quality, quantity, and other parameters. We can also present the data in the form of a chart (Figure 2), for a more accurate understanding and comparison.

Having researched the market of hotel services, it is necessary to pass to study of the market of hotel services as the designed establishment will contain restaurant.

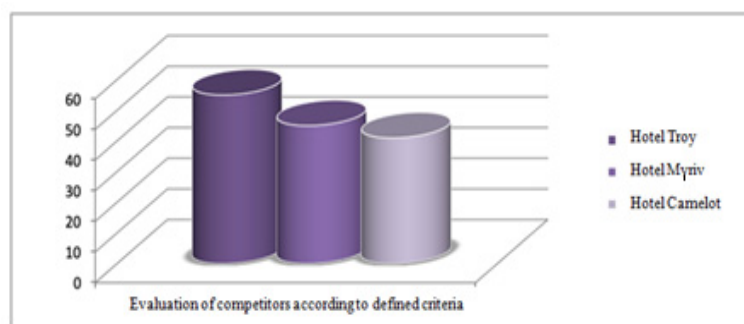


Figure 2 Evaluation of competitors according to certain criteria

Basic information about public catering establishments located near the designed institution under consideration can be given in the form of a Table 5.

Table 5

**Characteristics of restaurants within a radius of 500 m
 from the design site of the enterprise**

No	Type of institution, name	Address	Hours of work	Number of seats
1	Yapi Restaurant	Soborna, 1-a	9.00-24.00	180
2	<i>Caucasian Yard Cafe</i>	Soborna Str.,10	10.00-23.00	80
3	<i>Cafe Shish kebab yard</i>	street Yabluneva 1	10.00-20.00	50
4	Camelot Cafe-Bar	Gorky Str., 4b	8.00-23.00	50
Seats total:				360

Thus, one can see that the restaurant Yapi and cafe Caucasian Yard are located close to each other and near the bus station, which is a significant advantage. The Camelot Café-Bar provides catering services only to motel guests, i.e., it is a closed establishment. Cafe “Shish kebab” is located opposite the bus station, but not on the side of the road, so the main consumers of its services are tourists traveling by bus and locals. Also a significant proportion of its consumers are drivers of taxi and public transport. Yapi Restaurant is the largest restaurant in terms of capacity, designed mainly for banquets, buffets, holidays and anniversaries. Ordinary visitors make up a small percentage of profits. Cafe Caucasian Yard is the second largest institution. It often hosts corporate parties and small celebrations, as this institution is simpler than Yapi and does not require special formalities and is not designed for a specific contingent. The restaurant is designed to serve the middle class and does not have in its menu expensive and gourmet dishes. After learning the basic information about competitors, one should carefully examine the advantages, disadvantages, and features of these institutions that set them apart from others. After analyzing them (Table 6), we learn what to look for when designing own institution, and what services to provide.

As one can see, each institution has its advantages and disadvantages. The consumer constantly has to choose between a reasonable price and high quality food. The best option is the restaurant Yapi, although it is the most expensive among other restaurants. The main disadvantage of institutions is the staff. It is unqualified in Camelot and Shashlychny Dvir cafe. In general, almost all the staff of the institutions do not work in their specialty, only the administrators in Yapa and Kavkazsky Dvir have the necessary education.

Table 6

Characteristics of competitors

No	Type of institution, name	Advantages	Disadvantages	Peculiarities
1	Yapi Restaurant	Quality raw materials; High level service; Qualified staff	Beige food; High price; Long order fulfillment time; Obsessive staff	Availability of different cuisines of the world; Sophisticated and stylish interior
2	Caucasian Yard Cafe	Low prices; Large range of alcoholic beverages	Low quality dishes; Incompetent staff; Unattractive contingent; Loud music	It has a terrace and a fenced-in smoking room
3	Cafe „Shish kebab yard“	Low prices	Low quality of services; Unqualified staff	High turnover of one place; Location near the bus station
4	Camelot Cafe-Bar	Delicious food; Reasonable prices	Limited range of food and beverages; Unqualified staff	Serves only guests staying at the motel

Yapi Restaurant has a number of advantages, including: quality raw materials, high-level service, qualified staff, but the institution also has a number of disadvantages: not enough spices in food, high price, long lead time, obsessive staff. The restaurant also has features such as a variety of cuisines and a refined and stylish interior.

Cafe Caucasian Yard has such advantages as low prices and a wide range of alcoholic beverages. Among the disadvantages, there are such things as poor quality food, incompetent staff, unattractive contingent, loud music. The peculiarity of the cafe is that it has a terrace and a fenced-in smoking room.

Cafe «Shashlychny Dvir» has such advantages as low prices, and the disadvantages are the low quality of services and unqualified staff. The peculiarities of the institution are the high turnover of one place and the location near the bus station.

Camelot Cafe Bar has such advantages as delicious food and reasonable prices. Disadvantages include a limited range of food and beverages, as well as unskilled staff. The peculiarity is that the institution serves only those guests who stay at the motel. So, as one can see, each institution has its advantages, disadvantages, and features. Guests, knowing about them, can choose the institution that will be most suitable for their parameters.

During the implementation of this project, it is necessary to determine the market capacity (P), the degree of security of the HOSPITALITY AND RESTAURANT SERVICES (HRS). To do this, calculations are performed. The first thing we need to determine is the migration rate. It is determined by formula 1:

$$Q = N1 - (N2 + N3) * q / N1 \quad (1)$$

where:

N1 (number of inhabitants of the city) = 12665;

N2 (number of people leaving the city) = 1572;

N3 (number of people coming to the city) = 2043;

Q (coefficient characterizing the ratio of self-employed and non-self-employed population) = 0.6.

$Q = 12665 - (1572 + 2043) * 0,6 / 12665 = 10736 / 12665 = 0,85$

Knowing this ratio, we can calculate the capacity of the potential market.

For this, we use the following formula 2:

$$P = N * Q * n / 1000 \quad (2)$$

where:

N – number of local population;

n is the norm of places per 1000 inhabitants = 40.

$P = 12665 * 0.85 * 40/1000 = 430.61$

The next step will be to determine the saturation of the HOSPITALITY AND RESTAURANT SERVICES market using the following formula 3:

$$C = P_f / P_n * 100\% \quad (3)$$

where:

P_f – the actual number of seats in the public network = 360;

P_n – the required number of seats = 430.61.

Thus,

$C = 360 / 430,61 * 100 = 83,6$

From the above, it can be seen that the market is not saturated enough, so we can conclude that the projected institution will expand the saturation of the HRS market.

In order to position our hotel and restaurant facility, which is being designed in Kropyvnytskyi, we will develop its concept, which will determine the basic idea of the operation of this institution. Based on the study, it is determined that this is a hotel with a restaurant serving Slavic cuisine with the concept of eco. The chosen specialization of the institution is unique in that in the city of Kropyvnytskyi there is no institution of this type and direction. The design of the institution will be made in eco-style, with natural motifs. As for the assortment of the restaurant's menu, it will include a large number of cold and hot snacks, meat and fish dishes, cold drinks and alcoholic beverages. This facility, designed in the city of Kropyvnytskyi, will be designed for any contingent of consumers.

The proposed name of the hotel is Oster, as it will be located near the left bank of the river. The concept of the 26-seat hotel, designed in the city of Kropyvnytskyi, is given in Table 7.

Table 7

The concept of the Oster Hotel, designed in Kropyvnytskyi

Signs of the concept	Characteristics of conceptual features		
Characteristics of the hotel location			
Country of location	Ukraine		
Administrative view of the hotel	Kropyvnytskyi city, Kirovohrad region		
Hotel location address	Sukhomsky Lane, 12		
Accommodation and food system in an eco-hotel	Accommodation in a mini-hotel, meals in the restaurant, as well as the use of additional services		
Type of enterprise	Hotel and restaurant		
Category	3*		
Cadre	Hotel director, head of the hotel department, specialists of different levels, service staff, technical staff, additional staff		
Management system	Linear and functional		
Management style	Democratic		
Target consumer segment	Tourists, as well as residents of Kropyvnytskyi		
How to organize and interconnect all groups of premises	Block way of organization and location of hotel premises		
Accommodation			
View	Institution of hotel and restaurant industry		
Comfort level	hotel 3*		
Capacity	20 rooms (26 places)		
Design style	Eco-style		
Hotel room category	I category (double)	I category (single)	Duplex
Number of rooms	15	4	1
Food			
Type of institutions	Restaurant	Lobby bar	
Catering	Free choice	Free choice	
Number of seats	50	30	
Working hours	08:00 – 00:00 (without days off)	Round the clock (without days off)	
Form of service	Full service by waiters	Partial service	
Designer style	Eco-style	Eco-style	
Consumer services			
Type	SPA	Beauty salon	
Working hours	08:00 – 20:00	10:00 – 20:00	
Designer style	Eco-style	Eco-style	
Cultural and leisure services			
Type	Working hours		
	days	hours	
Conference hall services	Every day without days off	08:00 – 22:00	
Car rental services	Every day without days off	Anytime	
Recreational services			
Type	Working hours		
	Swimming pool	Fitness center	
Working hours	08:00 – 21:00	08:00 – 22:00	
Commerce			
Type	Intention	Working hours	
		days	hours
Souvenir shop	Sale of souvenirs	Every day	10:00 – 20:00
Ticket kiosks	Sale of tickets for concerts and other events	Every day	10:00 – 20:00

Thus, from the given Table 7, we see the features and conceptual principles of development of the hotel and restaurant Oster, which will be designed in the city of Kropyvnytskyi. This location allows to quickly get to any corner of Kropyvnytskyi. The main decision of the hotel decoration will be the refined style of the interior and the building as a whole. The chosen specialization of the institution is unique in that in the city of Kropyvnytskyi there is no institution of this type and direction. The design of the institution will be made in eco-style, with natural motifs. It is determined that this institution will be designed for any contingent of consumers.

The cozy rooms of the Oster Hotel will be decorated exclusively with natural materials. All rooms will be equipped with natural materials, linen and cotton bed linen and will be cleaned only with organic products that are safe for the environment. It is determined that the feature of the hotel Oster for guests will be an organic spa, where those who wish can relax and rejuvenate. For those who want to spend an active weekend, there will be a possibility to see interesting landscapes, rent a barbecue, relax in the spa, go for a walk. At the Oster Hotel, one will be able to relax ecologically, i.e., with the greatest self-benefit and with the least impact on the environment.

Hotel Oster in Kropyvnytskyi will provide a wide range of services, such as: organization of conferences, meetings, symposiums, presentations, seminars and trainings. Therefore, a certain group of rooms has been designed for this purpose in this hotel.

CONCLUSIONS AND PROSPECTS FOR FURTHER RESEARCH / ВИСНОВКИ ТА ПЕРСПЕКТИВИ ПОДАЛЬШИХ ДОСЛІДЖЕНЬ / Выводы и перспективы поседующих исследований

Summarizing the above, it should be noted that the formation of analytical support for sustainable operation of enterprises in the service sector depends on the organizational and technological level of financial and managerial analysis of sustainable development of the enterprise. The implementation of this concept necessitates economic analysis, a comprehensive methodology which is formed taking into account certain financial, organizational, and technological provisions, which will provide an opportunity to assess quantitative and qualitative indicators of the service sector and take into account changes in external and internal environment.

Thus, the development of hotel and restaurant industry depends on the successful formation of analytical support. The systematization and classification of analytical support subsystems will bring the hotel and restaurant industry to a new vector of development, namely: in-depth

development of industry infrastructure for comprehensive services to all categories of tourists; organization of periodic trainings and seminars for tourism for tourism business and stakeholders; application of innovations in the form of a centralized computer network for reserving accommodation and creating a real database of services in the field of tourism; formation of state policy in the field of tourism, which will contribute to its sustainable development. After conducting the necessary analysis and calculations of the services provided by the hotel, proposals were developed for the interior design of the eco-hotel, the main engineering solutions of the hotel and more were identified. Due to its unique location and interior, the Oster Hotel will be perfect for a romantic weekend, family holidays, small weddings, as the banquet hall will be designed for 50 seats. The cozy rooms of the Oster Mini-Hotel will be decorated exclusively with natural materials. All rooms will be equipped with natural materials, linen and cotton bed linen, and will be cleaned only with organic products that will be safe for the environment.

REFERENCES (TRANSLATED AND TRANSLITERATED) / СПИСОК ВИКОРИСТАНИХ ДЖЕРЕЛ / СПИСОК ИСПОЛЬЗОВАННЫХ ИСТОЧНИКОВ

- [1] В. А. Антонова, *Ресторанный бизнес: механизмы и эффективность управления стратегическим развитием*. Донецк, Украина: ДонНУЭТ, 2014.
- [2] Б. В. Буркинський, «Роль малого бізнесу в реформуванні економіки регіону», *Економічні інновації*, № 59, с. 6–15, 2019.
- [3] Ю. А. Бондар, Н. І. Легінькова "Управління екологічним туризмом в контексті сталого розвитку економічної діяльності України", в *Management and administration in the field of services: selected examples*. Opole, Poland: The Academy of Management and Administration in Opole, 2020, p. 26–36.
- [4] O. Hutsaliuk, I. Bondar, N. Sereda, O. Babych, and I. Shchoholieva, «Organization and management of the development of ecological tourism in a circular economy», and *E3S Web of Conferences 255, 01026* (2021). ISCMEE, 2021. <https://doi.org/10.1051/e3sconf/202125501026>
- [5] Д. О. Грицишен, «Інформаційно-аналітична система управління сталим розвитком на макrorівні», *Ефективна економіка*, № 5, 2016. [Електронний ресурс]. Доступно: <https://is.gd/U59o9W> Дата звернення: Квіт. 18, 2022.
- [6] О. М. Гуцалюк, О. Ю. Коцюрба, «Теоретичні підходи до визначення сутності фінансового забезпечення діяльності підприємств ЖКГ», *Бізнес Інформ*, № 3, с. 141–149, 2015.

- [7] О. М. Гуцалюк, О. В. Якушева, Н. В. Сушко, «Ініціалізація та концепція проектування підприємств готельного бізнесу в Кіровоградському регіоні», *Вісник Східноєвропейського університету економіки і менеджменту. Економіка і менеджмент*, № 1(28), с. 168–179, 2020.
- [8] И. В. Кальницкая, «Учетно-аналитическое обеспечение управления устойчивым развитием организации», *Экономический анализ: теория и практика*, № 17(416), с. 21–32, 2015.
- [9] Є. В. Мних, *Економічний аналіз*. Київ, Україна: Знання, 2011.
- [10] М. П. Мальська, О. М. Гаталяк, Н. М. Ганич, *Ресторанна справа: технологія та організація обслуговування туристів (теорія та практика)*. Київ, Україна, 2013.
- [11] Р. М. Моторин, Т. М. Моторина, *Система національних рахунків*. Київ, Україна: КНЕУ, 2011.
- [12] І. М. Парасій-Вергуненко, «Аналіз стійкого розвитку економічних систем: теоретико-методологічні аспекти», *Фінанси, облік і аудит*, вип. 2(24), с. 224–234, 2014.
- [13] Ю. В. Ставська, «Тенденції розвитку готельного господарства України Аналітик», *Економіка. Фінанси. Право*, № 8(3), с. 29–32, 2017.
- [14] В. І. Юр'єв, А. В. Іващенко, «Проблеми формування конкурентного середовища в туристичній сфері», *Економіка. Фінанси. Право*, № 12/4, с. 25–30, 2017.

ФОРМУВАННЯ АНАЛІТИЧНОГО ЗАБЕЗПЕЧЕННЯ СТАЛОГО ФУНКЦІОНУВАННЯ ПІДПРИЄМСТВ СФЕРИ ПОСЛУГ


Гуцалюк Олексій Миколайович,

доктор економічних наук, доцент, проректор з науково-педагогічної діяльності,
Приватного закладу вищої освіти «Міжнародний європейський університет».
Київ, Україна.

 <https://orcid.org/0000-0002-6541-4912>
alex-g.88@ukr.net


Бондар Юлія Анатоліївна,

кандидат економічних наук, доцент, доцент кафедри менеджменту
та економіки Льотної академії Національного авіаційного університету.
Кропивницький, Україна.

 <https://orcid.org/0000-0003-2269-6208>
cooperjulia@ukr.net

Коцюрба Ольга Юріївна

кандидат економічних наук, доцент, доцент кафедри фінансів, банківської справи та страхування, Центральноукраїнського національного технічного університету.
Кропивницький, Україна.

 <https://orcid.org/0000-0001-6356-7301>
kotsyurbaolga@ukr.net

Анотація. Статтю присвячено теоретичному обґрунтуванню й розробці методичного забезпечення щодо формування аналітичного забезпечення сталого функціонування підприємств сфери послуг. Визначено, що аналітичне забезпечення функціонування підприємств допомагає вивчити тенденції розвитку, оцінити та дослідити чинники результатів діяльності, обґрунтувати управлінські рішення, здійснити контроль за їх виконанням, виявити резерви підвищення ефективності виробництва, розробити економічну стратегію його розвитку. Визначено функціональні елементи аналітичної підсистеми, як складової системи аналітичного забезпечення сталого розвитку підприємств сфери послуг. Доведено, що формування аналітичного забезпечення сталого функціонування підприємств сфери послуг залежить від організаційного та технологічного рівня фінансового та управлінського аналізу сталого розвитку підприємства. Розглянуто готельний бізнес, як основну складовою туристичної індустрії, досліджено теоретичні аспекти та розробки нового проекту закладу готельно-ресторанного господарства. Уточнено, що аналітичне забезпечення управління підприємствами сфери послуг є створення інформаційної бази, прийняття та оцінки обґрунтованості управлінських рішень, виявлення ступеня їх реалізації. Оцінено реальний стан підприємства сфери послуг, а саме заклад готельно-ресторанного господарства, в тому числі показники екологічної та соціальної діяльності; визначено кількісний вплив факторів на результати господарювання; визначено резерви та внутрішні можливості підприємства. Зокрема розглянуто конкурентні профелі підприємств готельно-ресторанного господарства міста та визначена оцінка кожного з них, також подана характеристика закладів ресторанного господарства. Сформовано концепцію еко-готелю, визначено його основні особливості, дизайн, асортимент послуг тощо.


Ключові слова. аналітичне забезпечення; сталий розвиток; підприємства сфери послуг; готельно-ресторанне господарство; конкурентоспроможність; фінансове проектування.

ФОРМИРОВАНИЕ АНАЛИТИЧЕСКОГО ОБЕСПЕЧЕНИЯ УСТОЙЧИВОГО ФУНКЦИОНИРОВАНИЯ ПРЕДПРИЯТИЙ СФЕРЫ УСЛУГ


Гуцалюк Алексей Николаевич,
доктор экономических наук, доцент,
проректор по научно-педагогической деятельности,
Частного учреждения высшего образования
«Международный европейский университет».
Киев, Украина.

 <https://orcid.org/0000-0002-6541-4912>
alex-g.88@ukr.net

Бондарь Юлия Анатольевна,
кандидат экономических наук, доцент,
доцент кафедры менеджмента и экономики
Летной академии Национального авиационного университета.
Кропивницкий, Украина.

 <https://orcid.org/0000-0003-2269-6208>
cooperjulia@ukr.net

Коцюрба Ольга Юрьевна
кандидат экономических наук, доцент,
доцент кафедры финансов, банковского дела и страхования,
Центральноукраинского национального технического университета.
Кропивницкий, Украина.

 <https://orcid.org/0000-0001-6356-7301>
kotsyurbaolga@ukr.net

Аннотация. Статья посвящена теоретическому обоснованию и разработке методического обеспечения формирования аналитического обеспечения устойчивого функционирования предприятий сферы услуг. Определено, что аналитическое обеспечение функционирования предприятий помогает изучить тенденции развития, оценить и исследовать факторы результатов деятельности, обосновать управленческие решения, контроль за их выполнением, выявить резервы повышения эффективности производства, разработать экономическую стратегию его развития. Определены функциональные элементы аналитической подсистемы как составляющей системы аналитического обеспечения

устойчивого развития предприятий сферы услуг. Доказано, что формирование аналитического обеспечения устойчивого функционирования предприятий в сфере услуг зависит от организационного и технологического уровня финансового и управленческого анализа устойчивого развития предприятия. Рассмотрен гостиничный бизнес как основная составляющая туристической индустрии, исследованы теоретические аспекты и разработки нового проекта заведения гостинично-ресторанного хозяйства. Уточнено, что аналитическое обеспечение управления предприятиями сферы услуг – создание информационной базы, принятие и оценки обоснованности управленческих решений, выявление степени их реализации. Оценено реальное состояние предприятия сферы услуг, а именно заведение гостинично-ресторанного хозяйства, в том числе показатели экологической и социальной деятельности; определено количественное влияние факторов на результаты хозяйствования; определены резервы и внутренние возможности предприятия. В частности, рассмотрены конкурентные профили предприятий гостинично-ресторанного хозяйства города и определена оценка каждого из них, также представлена характеристика заведений ресторанный хозяйства. Сформирована концепция эко-гостиницы, определены ее основные особенности, дизайн, ассортимент услуг и т.д.

Ключевые слова. аналитическое обеспечение; устойчивое развитие; предприятия сферы посл; гостинично-ресторанные хозяйства; конкурентоспособность; финансовое проектирование.

REFERENCES (TRANSLATED AND TRANSLITERATED)

- [1] V. A. Antonova, Restorannyj biznes: mekhanizi i effektivnost' upravleniya strategicheskim razvitiem. Doneck, Ukraina: DonNUET, 2014.
- [2] B. V. Burkynskiy, «Rol maloho biznesu v reformuvanni ekonomiky rehionu», Ekonomichni innovatsii, № 59, s. 6–15, 2019.
- [3] Yu. A. Bondar, N. I. Lehinkova "Upravlinnia ekolohichnym turyzmom v konteksti staloho rozvytku ekonomichnoi diialnosti Ukrainy", v Management and administration in the field of services: selected examples. Opole, Poland: The Academy of Management and Administration in Opole, 2020, p. 26–36.
- [4] O. Hutsaliuk, I. Bondar, N. Sereda, O. Babych, and I. Shchoholieva, «Organization and management of the development of ecological tourism

- in a circular economy», and E3S Web of Conferences 255, 01026 (2021). ISCMEE, 2021. <https://doi.org/10.1051/e3sconf/202125501026>
- [5] D. O. Hrytsyshen, «Informatsiino-analitychna systema upravlinnia stalym rozvytkom na makrorivni», Efektyvna ekonomika, № 5, 2016. [Elektronnyi resurs]. Dostupno: <https://is.gd/U59o9W> Data zvernennia: Kvit. 18, 2022.
- [6] O. M. Hutsaliuk, O. Yu. Kotsiurba, «Teoretychni pidkhody do vyznachennia sutnosti finansovoho zabezpechennia diialnosti pidpriemstv ZhKH», Biznes Inform, № 3, s. 141–149, 2015.
- [7] O. M. Hutsaliuk, O. V. Yakusheva, N. V. Sushko, «Initsializatsiia ta kontseptsiiia proektuvannia pidpriemstv hotelnoho biznesu v Kirovohradському rehioni», Visnyk Skhidnoievropeiskoho universytetu ekonomiky i menedzhmentu. Ekonomika i menedzhment, № 1(28), s. 168–179, 2020.
- [8] I. V. Kal'nickykaya, «Uchetno-analiticheskoe obespechenie upravleniya ustojchivym razvitiem organizatsii», Ekonomicheskij analiz: teoriya i praktika, № 17(416), s. 21–32, 2015.
- [9] Ye. V. Mnykh, Ekonomichnyi analiz. Kyiv, Ukraina: Znannia, 2011.
- [10] M. P. Malska, O. M. Hataliak, N. M. Hanych, Restoranna sprava: tekhnolohiia ta orhanizatsiia obsluhovuvannia turystiv (teoriia ta praktyka). Kyiv, Ukraina, 2013.
- [11] R. M. Motoryn, T. M. Motoryna, Systema natsionalnykh rakhunkiv. Kyiv, Ukraina: KNEU, 2011.
- [12] I. M. Parasii-Verhunencko, «Analiz stiikoho rozvytku ekonomichnykh system: teoretyko-metodolohichni aspekty», Finansy, oblik i audyt, vyp. 2(24), s. 224–234, 2014.
- [13] Yu. V. Stavskaya, «Tendentsii rozvytku hotelnoho hospodarstva Ukrainy Analityk», Ekonomika. Finansy. Pravo, № 8(3), s. 29–32, 2017.
- [14] V. I. Yuriev, A. V. Ivashchenko, «Problemy formuvannia konkurentnoho seredovyshcha v turystychnii sferi», Ekonomika. Finansy. Pravo, № 12/4, s. 25–30, 2017.

*Стаття надійшла до редакції
17 квітня 2022 року*