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GLOBAL TRENDS IN THE DEVELOPMENT OF THE HOTEL INDUSTRY IN THE ERA OF GLOBALIZATION

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Abstract

The article analyzes the trends of the global hotel industry, which is an integral part of the development of tourism. The material base for tourist accommodation occupies one of the first places in the development of the entire tourist infrastructure. The hotel industry of Ukraine is suffering from the full-scale military invasion of Russia and has a number of certain problems that prevent compliance with European standards of service quality in hotel enterprises. The problem is also the small number of qualified specialists in the field of service and management of hotel enterprises. The amount of investment in the renovation and construction of new facilities for the collective accommodation of tourists is insufficient. Destruction, dangerous situation, technological backwardness of the industry; high level of tax burden; the imperfection of the legislative framework and its non-compliance with modern requirements; the low solvency of the population also inhibits the development of the country's tourism and the hotel industry in particular. The level of competition in the hotel market is low, there are no corporate standards for managing the quality of services in hotels. Positive development trends include the creation of international hotel and restaurant chains, an increase in the number of small hotel-type enterprises, and the introduction of computer technologies in the hotel industry.

Key words: *tourism, hotel industry, accounting and analytical support, hotel business, management.*

JEL Classification: *M40, G31.*

Introduction.

Increasing competition in the tourist market led to the separation of the hotel industry in most countries of the world into an independent branch

of the economy. The development of the hotel industry and tourism is of particular importance for the economy of Ukraine. Stimulating influence on the development of the industry allows to increase foreign currency income due to the development of inbound tourism, to increase the effectiveness of the use of the natural and historical and cultural potential of the country. In order to develop an effective state development policy, state and local self-government bodies need objective information about the state of the hotel industry, and tourism industry entities need objective information to determine the strategy and tactics of actions on the market. In this context, the role of information support for the management of hotel enterprises, which is formed in the system of accounting and internal audit, is increasing. High-quality information provision is currently one of the most important and difficult tasks of economic science, which is related to the imperfection of the existing scientific and methodological base for the formation of information resources for the management of hotel enterprises.

1. Literature review.

Among the main trends of the modern development of the hospitality industry are: deepening of specialization and diversification of services of accommodation establishments, restaurants, entertainment establishments; the formation of large corporate forms, i.e. hotel chains, restaurant chains, which become transnational companies; wide use of management information systems, technological support, and marketing in the hospitality industry; integration of the capital of hotel, restaurant, entertainment enterprises with the capital of financial, insurance, construction, transport and other spheres of the economy; wide use of scientific management in the organization of the hotel and restaurant business, as well as its management; development of a network of small enterprises for entertainment, focused on a specific market segment [1, p. 38].

Taking into account the results and not underestimating the role of research carried out by scientists, it is worth noting that theoretical and methodological issues of accounting and internal audit, namely hotel services, are limited to fragmentary developments in the specifics of accounting: settlement operations in a hotel enterprise; determination of profitability; cost price; evaluation of the effectiveness of investment policy of hotel services. The issues of improving the organization and methods of internal audit of hotel services remain insufficiently developed, methodical approaches to

determining the cost of services by segments of the hotel enterprise for the formation of an effective price policy have not been developed, the issue of modeling the accounting policy of hotel enterprises has not been sufficiently researched.

2. Research methodology, data and hypotheses.

The hotel industry is one of the most dynamically developing and highly profitable sectors of the economy. The hotel sector is, first of all, a sector that is completely focused on the consumer and directly depends on the state of the tourism industry and business activity in the country. Saturation of segments of the real estate market with a minimum payback period, a steady increase in demand for hotel services and an increase in capital that can be invested in the development of the hotel industry contribute to the dynamic development of this sector. The approach to the EU borders and the gradual integration of the state into the European and world community have a positive effect on the development of the hotel industry of Ukraine. There is also a gradual increase in business activity within the country, the frequency of business visits from abroad and regions of Ukraine is increasing.

The hotel business and tourism are in an amazing interaction, which is expressed in the fact that the development of one leads to the development of the other and depends on it. Taking into account the growing investment attractiveness of Ukraine's economy, the volume of business tourism is increasing every year.

Characteristic features of the hospitality industry are the provision of services for accommodation of guests in hotels, the organization of their meals through a network of various types of enterprises (restaurants, bars, cafeterias, etc.), as well as household, financial, transport, cultural and entertainment, medical and health services, communication services yakuza

The hospitality industry offers accommodation and other hotel services under market conditions for commercial effect, which it uses to meet the needs and motivations of guests and visitors, as well as to ensure the standard of living of its staff and management. During a temporary stay in hotels, in the direction of the chosen tourist destination, the hotel industry offers tourists rest and relaxation, gives business people the opportunity to establish business contacts; creates excellent conditions for participants of conferences, seminars and various other professional, scientific and political

meetings; enables visitors to familiarize themselves with natural, cultural and historical sights; food services for local residents [2, p. 192; 3; 4, p. 31]. Numerous trends emphasize the importance of the modern hotel business, since the modern tourist is not satisfied only with the primary offer of hotel establishments, but requires differentiated and personalized service, which becomes the main motive of the trip. Every year, EU member states submit to Eurostat statistical information on the number of arrivals and overnight stays of residents and non-residents in accommodation facilities across the country and regionally. Analyzing the Eurostat data, we can see a trend towards an increase in the number of overnight stays spent by tourists in accommodation facilities on the example of the European region [5]. According to the research conducted in 2022, more than half of European tourists preferred hotel-type accommodation, a quarter chose apartments or premises that can be rented for a short period of time, and 17% preferred camping sites and trailers [5]. It should be noted that the number of overnight stays in 2022 increased by 24%, which may indicate that accommodation in hospitality establishments is still relevant and in demand among tourists. If the world had not had a pandemic of the coronavirus (COVID-19), it can be assumed that the number of overnight stays would have increased every year. As a result of the coronavirus epidemic (COVID-19), the attitude of tourists in the world has changed, especially from the point of view of the perception of the indicator of comfort when staying in accommodation facilities. According to a Statista survey, as of May 2020, 13% of respondents said they would like such types of hotel services as casinos, spas, and restaurants to cease operations forever. However, 60% of respondents said that it would be more comfortable for them to stay in hotels after the coronavirus pandemic if cleaning and disinfection procedures were carried out more often [6, p. 214].

Today there is a large number of hotel enterprises. So, the largest hotel chains in the world are "Marriott International" - 7,500 accommodation facilities; "Jin Jiang" - 10,000 establishments; "Hilton Hotels" - 6,000 establishments; "InterContinental Hotel Group (IHG)" - 6,000 establishments; Wyndham Hotel Group – 8,941 establishments [7].

The rational classification of hotel industry enterprises is a prerequisite for the development and implementation of an effective organization of accounting and analysis of activities, raising the level of management, therefore it is most appropriate to group hotel enterprises by functional purpose (Fig. 1).

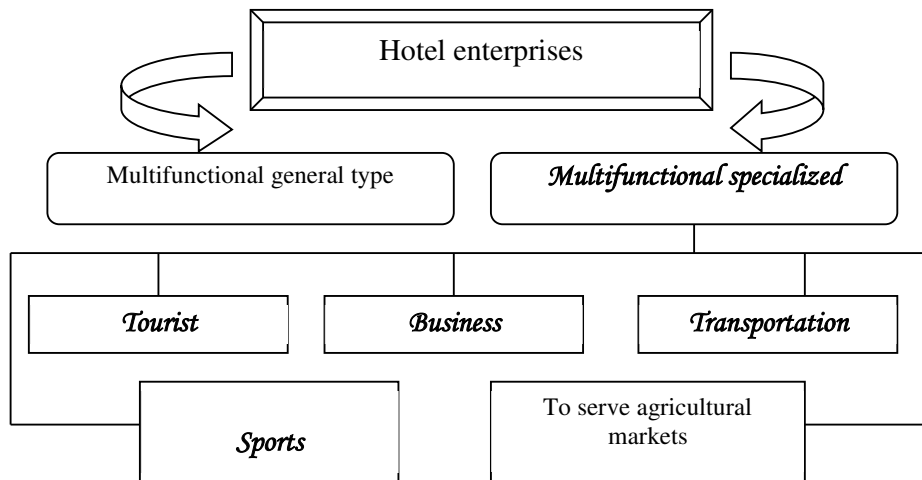


Figure 1. Classification of hotel enterprises by functional purpose

Source: built on [7; 8; 9]

The analysis of the state and development of the hotel industry made it possible to highlight the characteristics of the modern activity of hotels, their organizational and production structure, and to determine the factors that affect the performance of the hotel. entering and organizing accounts. It is appropriate to include the following factors: organization of the production process, the level of loading of the cash fund, the calculation of material and labor costs, the correct payment of wages, quality control meadow, marketing and price policy, etc.

The most important indicator for evaluating the use of hotel potential is the hotel occupancy rate, which can be used to determine the degree of implementation of the operational program and to identify reserves for increasing the efficiency of hotel activities from various areas of management. Based on the calculations, it can be concluded that the loading rate of hotel business enterprises had a significant range of regional fluctuations.

In our opinion, the loading of hotels is influenced by the following factors: location and appropriated category of the hotel business to ensure the necessary service; the movement of the tourist flow, the degree of possibility

of accommodation and service of foreign citizens; prices for services, organization of marketing activities of hotels.

The growth of revenues from the operation of hotels does not indicate the efficiency of their work, but, taking into account the constant decrease in their occupancy, demonstrates a steady increase in prices for hotel services. In turn, hotels are forced to raise prices in order to partially compensate for operating costs, the reason for which is the high cost of hotel services.

It should be noted that the efficiency of hotels depends on their category and typification, form of ownership, the amount of expenses and the composition of the number of guests, hospitality technology, the degree of use of various marketing elements, economic and tourist-recreational potential. The study showed that 60% of hotel enterprises are located in Ukrainian cities, 40% in rural areas (Table 1).

Table 1. Main performance indicators of Ukrainian hotels by accommodation structure for 2021

| Indexes | Unit | All hotel enterprises | Urban settlements | Countryside |
|---|--------------|------------------------------|--------------------------|--------------------|
| 1 | 2 | 3 | 4 | 5 |
| Кількість готелів | Unit | 50 | 31 | 19 |
| Number of rooms | Unit | 2414 | 2192 | 22 |
| Simultaneous capacity of hotels | places | 5153 | 4206 | 947 |
| Provided bed-days per year | thousand | 336488 | 321415 | 15073 |
| Including to foreign citizens | thousand | 30967 | 30934 | 33 |
| Income from exploitation | thousand UAH | 7387,8 | 7372,0 | 15,8 |
| Income from the provision of additional paid services | thousand UAH | 540,0 | 540,0 | — |
| Other income | thousand UAH | 2838,7 | 2838,7 | — |

| Indexes | Unit | All hotel enterprises | Urban settlements | Countryside |
|----------------------------|--------------|-----------------------|-------------------|-------------|
| Book value of fixed assets | thousand UAH | 44973,0 | 42074,8 | 2898,2 |
| Hotel occupancy rate | % | 0,18 | 0,21 | 0,04 |

Source: formed on the basis of [10; 11]

Thus, in 2021, the ratio was 54 (urban location) and 46% (green tourism), respectively. Data analysis shows that hotel enterprises in rural areas have lower indicators of economic activity and are often unprofitable.

3. Results. Discussions. Conclusions.

At the present stage, the development of the hotel boundary is carried out in a complex micro-environment. There are problems, including: limited financial means, difficulties in finding investors; decrease in the number of guests and increase the occupancy of hotels. Stupid people are repulsed by the limited range of services in the hospitality industry, high prices for meals that do not correspond to the category of the given hotel (the number of "rooms") and full service, and the indifferent attitude of the staff to the customer b customers, uncertainty in the safety of their money and money in hotel rooms, as well as in ensure personal safety.

There are a number of factors that hinder the development of the hotel business in Ukraine, namely: high taxes, unsettled issues regarding the privatization of land and the protection of private capital; imperfection of investment legislation; weak hotel chain support; lack of proper mechanism of coordination and coordination of the sphere of hotel economy, tourism, production, transportation, as well as external economic activity in the sphere of services; high fee for obtaining a visa for foreign tourists traveling to our country; the absence of modern hotels of the international level with appropriate all-round service (5-star hotels); insufficient advertising of hotels and propaganda of Ukraine as a rustic country.

In our opinion, for the purpose of further development of the hotel business, its structural restructuring in Ukraine, it is expedient to:

- create favorable legislative conditions for stimulating foreign investment in the hotel industry, the possibility of using leasing;
- introduce an international classification of hotels that would meet international requirements;
- explore the process of privatization of hospitality industry facilities, create favorable conditions for the organization of private comfortable hotels, enterprises with foreign investments, capable of a decent international level serve clients, including foreign citizens;
- to break prospective complex regional programs for the development of the hospitality industry;
- to organize a clear mechanism for the formation and execution of contractual relations of hotels with local companies, local organizations, enterprises of heating, housekeeping, household services, etc. social and entertainment organizations that will participate in the service of visiting guests (tupists);
- to ensure compliance of prices for hotel services with full quality and service, consumer demand, hotel category;
- to personally exploit the existing room fund of hotels, shortening the terms of vacancy, repair and modernization of rooms, and organize marketing activities (price strategies, advertising, service, search for new segments entities of the hotel and tourism market, stimulation of clients, development of business relations);
- announce the bankruptcy of business projects in the hotel industry;
- contribute to the creation of a sustainable environment of hospitality (cafes, bars, restaurants, food and household service enterprises, restaurants, conference halls, business centers, casinos , saunas, swimming pools and other components of the hotel service);
- to organize large-scale effective advertising of the national hotel network and tourism both on the territory of Ukraine and abroad;
- to intensify the activities of the Association of Hotel Businesses of Ukraine for the development of the hotel's international relations, the protection of common interests and initiatives, solving the problems of foreign tourists, organizing joint advertising events;
- support the creation of cooperatives, holding companies (such as open joint-stock companies) or other organizational forms of associations in the field of hotel and hospitality business, able to ensure the appropriate level of interaction between companies and structural subdivisions of the

hospitality complex, concentration of financial customers, strengthening of competitive positions on the national and international distribution of services, implementation of diversification;

- support the development of campsites, motels in the area of the location of the largest automobile highways of international importance for the recreation of motorists, packing food and trash transportation tools or detailed repair with the provision of necessary services (enterprise of public welfare, mini market, household maintenance, medical services, child care, car service, communication services).

Under the condition of purposeful state support for reform processes, the hotel business can strengthen itself in the international hospitality market and become a factor in the development of the country's economy, which ensures the replenishment of the State budget and the expansion of the service sector. The creation of a developed hotel infrastructure will contribute to increasing the level of guest service, will allow attracting foreign tourists to visit cultural-historical and business centers, recreation areas, and to explore interesting routes.

In our opinion, one of the reserves for increasing the profitability of the services of hotel enterprises is the introduction of an effective mechanism for the formation of the cost of services, which can be achieved with the help of methods of calculating the cost of services by segments, optimal pricing and control of economic activity, which requires additional study of theoretical issues of reflection in accounting formation of hotel services by segments.

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