

ЕКОНОМІКА ТА УПРАВЛІННЯ НАЦІОНАЛЬНИМ ГОСПОДАРСТВОМ

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FINANCIAL AND LEGAL REGULATION OF HOTEL AND TOURISM BUSINESS

ABSTRACT

The article substantiates the relevance of the study of financial and legal regulation of hotel and tourism business. Arguments proving that hotel and tourism business, as a component of the real sector of economy, objectively has its own characteristics, both at the micro- and macroeconomic levels, are presented. The identification and research of the financial and legal levers of regulation of hotel and tourism business for restoration and development of this sphere of activity have been carried out.

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The problems of the complex analysis of financial and legal regulation of the activities of hotel, restaurant, and tourism business enterprises and ways to solve them are outlined, which will contribute to ensuring the financial stability of the hospitality sector in the long term. It is substantiated that despite the presence of a large number of various legal acts that regulate the work of tourism, recreational, and restaurant enterprises, there is no single system of their interconnection and comprehensive action. It has been determined that ensuring the financial stability of hospitality enterprises is impossible without a thorough and high-quality legal framework that would fully regulate and establish the rules and obligations of all participants in the market of hotel, restaurant, and tourism services.

An assessment of the net profit (loss) of the enterprises of the hotel and restaurant business of Ukraine has been carried out, as well as of the financial results before taxation by types of economic activity in the sector of temporary accommodation and catering. As evidenced by the analysis carried out in the article, state financial support for innovative activity of hotel and restaurant business and obtaining financial monetary resources are very problematic, especially in modern conditions with a constant deficit of the state budget.

The significance of formation of legal competences of specialists in the international hotel and tourism business is emphasized as a crucial component of their professional training, and the matrix of competences and program results from the international legal regulation of hotel and tourism business has been analyzed. It has been proven that during the training process it is essential to focus on the practical aspects of application of legal norms in real situations that arise in hotel and tourism business. This will help students develop not only theoretical knowledge, but also the skills to solve specific legal issues that may arise in their professional activities. The importance of taking into account changes in the legislation and the practice of regulation of the international hotel and tourism business, as well as ensuring the constant updating of students' knowledge in this direction, is also emphasized. Measures to overcome the crisis in the post-war recovery of the hotel and tourism business in Ukraine are highlighted.

Keywords: tourism; recreation; hotel business; financial mechanism; legislation; restaurant business.

Introduction

The relevance of the study of the financial and legal regulation of hotel and tourism business is determined by various prerequisites, in particular: the potential for the restoration of international travel in the world, the need to standardize the rights and obligations of various participants in legal relations in international tourism and the field of hospitality services.

The growth of cross-border travel in the world emphasizes the need for cooperation and establishment of a single system of standards to guarantee the safety and quality of service in neighbouring countries developing friendly partnership, cultural exchange, and tourism. The significance of financial and legal regulation becomes a necessity in the context of the development of digital technologies and innovations in the hotel and tourism sector, which requires definition of the legal norms for guaranteeing electronic transactions, protecting confidential information, etc.

Purpose and objectives of the article

From the state's point of view, the regulation of tourism, hotel, and restaurant business should be systematic and comprehensive, although it is clear that its functioning and development directly depend on the efficiency of the activities of each individual economic entity that forms it. That is why the state should, first of all, create a favourable business environment for starting and implementing tourism, hotel, and restaurant activities. Secondly, it needs to support financial and economic activity in the industry and contribute to the growth of its efficiency. Thirdly, to ensure a fair and equal competitive environment, it should implement the potential of the development of hotel and tourism business in the economy and exert a positive influence on the functioning of related types of economic activity.

The hotel and restaurant business, being a component of the real sector of the economy, objectively has its own characteristics, both at the micro- and macroeconomic levels. At the level of the subjects of hotel and restaurant business, this is primarily a significant amount of

capital investment in real estate and a relatively long period of their payback, albeit a long period of operation, and the possibility of transferring the business to next generations; clear division of business founders mostly into two groups: well-known international operators (large companies with share capital) and private individuals (unitary entities in the form of a private enterprise, natural person – business entities, households); seasonality and dependence on the location of cultural and tourist facilities, infrastructure, transport, and logistics flows.

Therefore, the purpose of writing the article is to identify and research the financial and legal levers of regulation of hotel and tourism business for the purpose of recovery and development of this sphere of activity.

The main material of the research

The hotel and restaurant business as a component of the tourism industry plays a significant institutional role in the development of socio-economic, cultural and educational ties at the macro and micro levels [1, p. 32]. This task can be attributed to the sphere of responsibility of state structures, since in the course of their activities they are called to ensure economic prosperity and well-being of the population of the state by protecting the personal and professional interests of citizens and guests of cities and settlements. Thus, this issue largely depends on the degree of action and development of the financial and state policy for the development of hotel, restaurant, and tourism business. That is why the problem of complex analysis of the financial and legal regulation of the activities of hotel, restaurant, and tourism business enterprises is relevant, which will contribute to ensuring the financial stability of the hospitality sector in the long term. The current legislation of Ukraine largely does not clearly define hotel and restaurant business in the context of its affiliation to the system of institutes in the field of tourism services. In view of this, the increase of the efficiency of hotel, restaurant, and tourism business enterprises and their financial stability is based on a number of factors, the key of which is, in particular, the rapid growth of demand for the national tourism product both on the domestic and international markets of consumption of services, so thorough

comprehensive systematization and generalization of the current legal framework, taking into account international legal acts, are expedient.

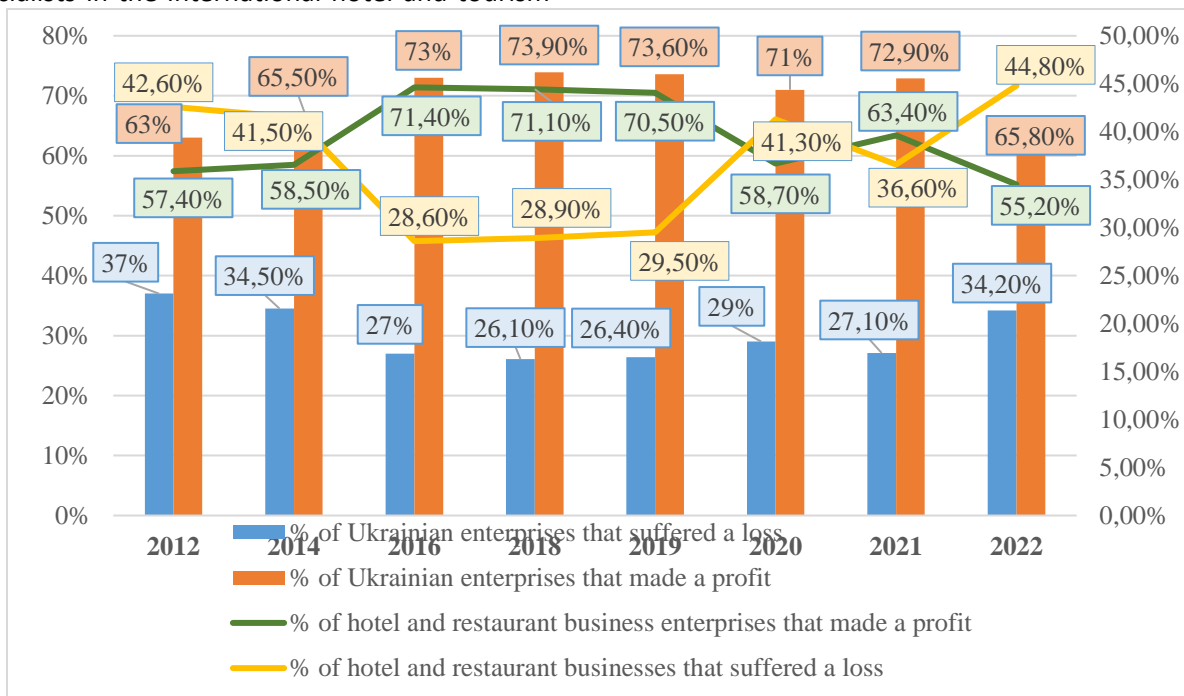
After all, despite the presence of a large number of various normative and legal acts, there is no single system of their interconnection and complex action [2]. Ensuring the financial stability of hospitality enterprises is impossible without a thorough and high-quality legal framework that would fully regulate and establish the rules and obligations of all participants in the market of hotel, restaurant, and tourism services [3]. In general, the elements of state regulation of the development of the tourism complex should include a set of political, economic, and administrative methods of influence of state authorities and local self-governments on the social and political, financial and economic, legal, organizational, and informational components of its functioning in order to achieve the planned target indicators of its development and economic security, as well as the implementation of its role in the system of the national economy.

The state policy for the development of the tourism complex is largely carried out through the implementation of tools and means for the formation and effective use of the country's recreational and tourism resources, their protection, the allocation of budget funds to the development and implementation of programs for the development of tourism and recreation, the implementation of normative regulation of relations in the field of tourism (tourism, restaurant, hotel, excursion, and other types of services to citizens), licensing in the tourist complex, standardization and certification of tourist services, determination of qualification requirements for the personnel of tourism business entities, and organization and implementation of state control of compliance with the legislation in the tourism complex. Effective implementation of the listed tasks allows to ensure a high level of regulation of the state policy of development of hotel and tourism business and the formation of important systemic foundations of its viability, stability, and economic security (fig. 1, fig. 2, fig. 3). As evidenced by the practice of financial support for innovative activities, obtaining financial resources

from the state for hotel and restaurant business is very problematic, especially in modern conditions with a constant deficit of the state budget [5, 124].

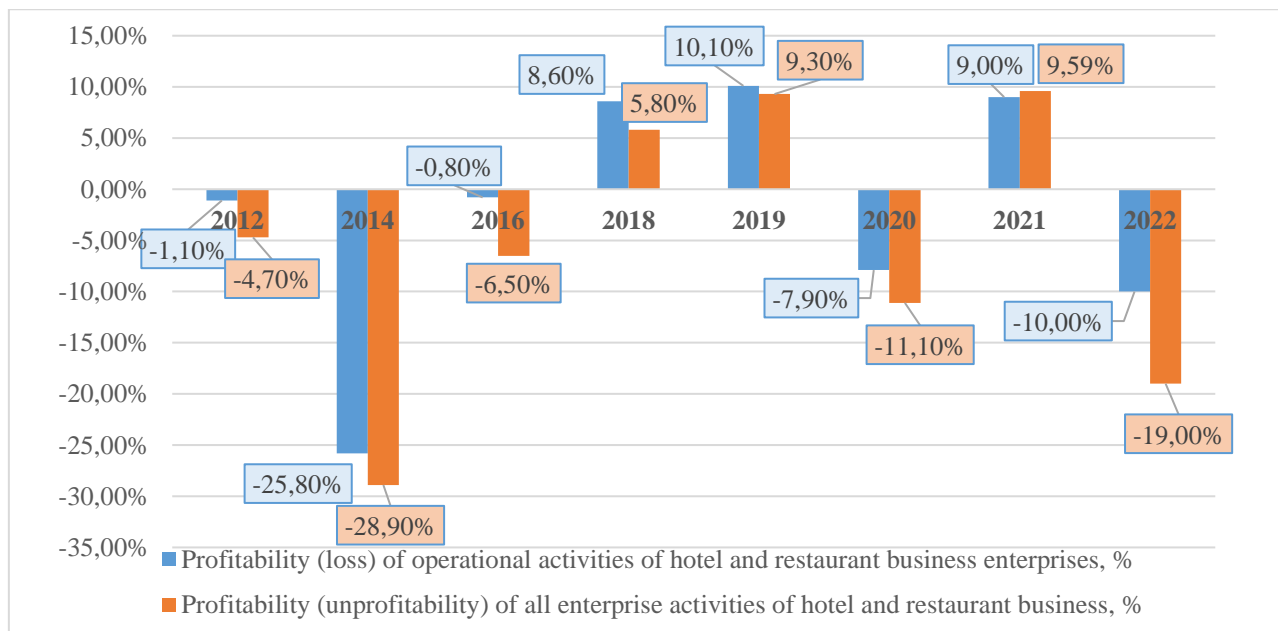
In turn, the formation of legal competences of specialists in the international hotel and tourism

business is a crucial component of their professional training. The latest scientific research by O. Kravchuk and Yu. Umantsiv [6, 121] provides an essential theoretical basis for this process.



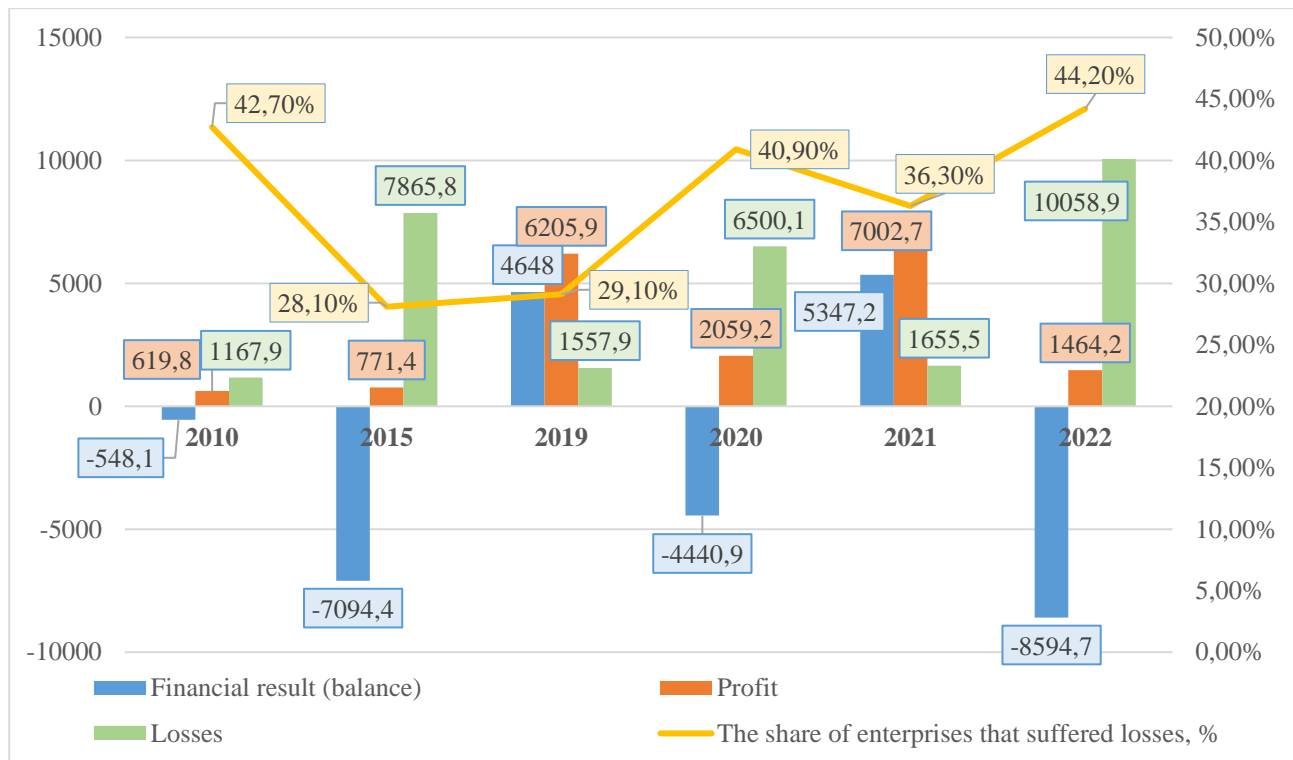
* Built by the authors based on [4].

Figure 1 - Net profit (loss) of enterprises of the hotel and restaurant business of Ukraine in 2012–2022



* Built by the authors based on [4].

Figure 2. Profitability of operational and all activities of enterprises of the hotel and restaurant business of Ukraine in 2012–2022



* Built by the authors based on [4].

Figure 3. Financial results before taxation by types of economic activity in the sector of temporary accommodation and catering, million hryvnias

The competence paradigm of training specialists under the educational and professional program “International Hotel and Tourism Business” at Ivano-Frankivsk National Technical University of Oil and Gas involves the formation of environmental [7, p. 294] and legal competences. Taking into account the current standard of higher education [8], we consider the matrix of competences and program results from the international legal regulation of hotel and tourism business (Table 1).

The competences and program learning results listed in Table 1 are interdependent elements of a more competent paradigm forming an integrated comprehensive approach from legal regulation to the professional training of bachelors under the “International Hotel and Tourism Business” educational program.

Formation of legal competences of specialists in the international hotel and tourism business is an essential aspect of their professional training. The professional training of specialists under the “International Hotel and Tourism Business” educational program includes systematic familiarization of applicants with current legal norms that regulate the activities of hotel and

tourism business at the international level. One of the key components of practical training is the understanding of international legal conventions and agreements that regulate tourism business and the work of hotel enterprises.

Specialists in the international hotel and tourism business should not only have thorough knowledge of the rights and responsibilities of the participants of the tourism process but also be able to adapt their professional activities to international standards and requirements and be familiar with international terminology. According to the resolution of the International Resort and Recreation Forum (Truskavets, June 29–30, 2023), Ivano-Frankivsk National Technical University of Oil and Gas has been delegated to carry out work on the international terminology of resort and recreation activities, which is consistent with the norms of European standards, in order to properly communicate and cooperate with potential stakeholders of EU countries; to carry out the approbation of terminology in the educational process with the involvement of specialized experts of higher qualification and students of higher education under the educational and professional program

“International Hotel and Tourism Business” [9, 108–115].

Table 1. Matrix of competences and program results on international legal regulation of hotel and tourism business [8]

Competences	Program results
The ability to realize one’s rights and responsibilities as a member of society, to realize the values of a civil (free democratic) society and the need for its sustainable development, the rule of law, the rights and freedoms of a person and a citizen in Ukraine	Knowing, understanding, and being able to use in practice the main provisions of tourism legislation, national and international standards for tourism services
The ability to act socially responsibly and consciously	Acting in accordance with the principles of social responsibility and civic consciousness
The desire to preserve the environment	Establishing contacts with experts in tourism and other industries
The ability to act in the legal field, to be guided by the norms of legislation	Making informed decisions and bearing responsibility for the results of one’s professional activity
Developing recommendations for state authorities and local self-government bodies to improve the efficiency of the resort and tourism sphere	Analyzing the global situation of the tourism services market, ensuring basic business processes, conducting market research, developing recommendations for increasing the effectiveness of state regulation of tourism and resorts

** Built by the authors based on [4].*

During the training process [10], it is essential to focus on the practical aspects of application of legal norms in real situations that arise in hotel and tourism business. This helps students develop not only theoretical knowledge, but also the skills to solve specific legal issues that may arise in their professional activities. It is also important to take into account changes in the legislation and the practice of regulation of the international hotel and tourism business and to ensure constant updating of students’ knowledge in this direction.

The analysis of practical business situations, case studies, and the experience gained during practical training contribute to the mastery of legal competencies of specialists in the international hotel and tourism business for effective work in the global tourism environment.

It is necessary to take into account the diversity of legal systems in different countries, which leads to difficulties in establishing a uniform competition policy at the international level. In addition, it is crucial to develop mechanisms of international cooperation to solve common problems and establish international

standards of legal regulation of hotel and tourism business. Therefore, the formation of legal competences of specialists in hotel and tourism business is determined not only by theoretical aspects, but also by the practical application of knowledge in real situations.

Conclusions and prospects for further research

The future of the hotel and restaurant business in Ukraine will depend on security guarantees, the duration of martial law and, accordingly, the number of establishments that will be lost, both due to physical destruction and the loss of customers due to the relocation of people to safer areas or the inability of establishments to quickly respond to changes in the external environment and the internal environment of the enterprise. At this stage, it is important to predict probable scenarios of the development of events and to creatively approach the solution of each issue that arises.

The availability of investments and support from the state will also increase the chances of quickly overcoming the crisis. The interest in Ukraine and its heroic people, in the long run, will

contribute to the increase of foreign clients, and employment offers will contribute to the increase of foreign personnel and representatives of other cultures. Therefore, at this stage already, it is recommended to integrate cross-cultural management into the management system of hotel, tourism, and restaurant businesses. The hotel and tourism business will survive all difficulties and troubles, but after the war, it must undergo a number of transformations that will help restore and improve the hospitality industry. The post-war recovery of this sector of the economy should be one of the priority directions, which will be included in the recovery plan of Ukraine, which also has a direct impact on the increase of the country's national economy.

Therefore, taking into account the conducted research, the following measures should be singled out, which will help in the post-war recovery of the hotel and tourism business in Ukraine: development of programs and projects of support from the state and international organizations; development of well-founded

strategic and tactical management goals, for each business entity in particular; introduction of innovative technologies; adjustment of logistics; establishment of the Hospitality Industry Support Fund; promotion of information about Ukraine abroad, this will contribute to the restoration of inbound tourism and the attraction of investors; focus on ecological products, etc.

The prospects for further research are constituted by the study and implementation of the post-war experience of countries that have experienced military actions and losses due to war in all spheres of activity, as well as the development of solutions to the issue of the impact of cross-cultural factors on the implementation of projects in the field of hotel, tourism, and restaurant business. To achieve these goals, it is important to constantly update regulatory mechanisms and implement innovative approaches, taking into account the specifics of the Ukrainian market and the successful experience of developed countries.

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ФІНАНСОВО-ПРАВОВЕ РЕГУЛЮВАННЯ ГОТЕЛЬНО-ТУРИСТИЧНОГО БІЗНЕСУ

Анотація

У статті обґрунтовано актуальність дослідження фінансово-правового регулювання готельно-туристичного бізнесу. Наведено аргументи, які доводять, що готельно-туристичний бізнес, як складова реального сектора економіки, об'єктивно має свої особливості як на мікро-, так і на макроекономічному рівнях. Проведено виявлення та дослідження фінансово-правових важелів регулювання готельно-туристичного бізнесу для відновлення та розвитку цієї сфери діяльності.

Окреслено проблеми комплексного аналізу фінансово-правового регулювання діяльності підприємств готельно-ресторанного та туристичного бізнесу та шляхи їх вирішення, що сприятиме забезпеченню фінансової стабільності сфери гостинності в довгостроковій перспективі. Обґрунтовано, що незважаючи на наявність великої кількості різноманітних нормативно-правових актів, які регулюють роботу підприємств туризму, рекреації та ресторанного господарства, відсутня єдина система їх взаємозв'язку та комплексної дії. Визначено, що забезпечення фінансової стабільності підприємств гостинності неможливе без ґрунтовної та якісної законодавчої бази, яка б повністю регулювала та встановлювала правила та обов'язки всіх учасників ринку готельно-ресторанних та туристичних послуг.

Проведено оцінку чистого прибутку (збитку) підприємств готельно-ресторанного бізнесу України, а також фінансових результатів до оподаткування за видами економічної діяльності у сфері засобів тимчасового розміщення та харчування. Як свідчить проведений у статті аналіз, державна фінансова підтримка інноваційної діяльності готельно-ресторанного бізнесу та отримання фінансових грошових ресурсів є досить проблематичними, особливо в сучасних умовах постійного дефіциту державного бюджету.

Підкреслено важливість формування правових компетенцій фахівців міжнародного готельно-туристичного бізнесу як найважливішої складової їх професійної підготовки, а також проаналізовано матрицю компетенцій та програмні результати з міжнародно-правового регулювання готельно-туристичного бізнесу. Доведено, що в процесі навчання необхідно зосередитися на практичних аспектах застосування правових норм у реальних ситуаціях, які виникають у готельно-туристичному бізнесі. Це допоможе студентам розвинути не

лише теоретичні знання, а й навички вирішення конкретних правових питань, які можуть виникнути у професійній діяльності. Також наголошується на важливості врахування змін у законодавстві та практиці регулювання міжнародного готельно-туристичного бізнесу, а також забезпечення постійного оновлення знань студентів у цьому напрямку. Висвітлено заходи щодо подолання кризових явищ післявоєнного відновлення готельно-туристичного бізнесу в Україні.

Ключові слова: туризм; відпочинок; готельний бізнес; фінансовий механізм; законодавство; ресторанний бізнес.

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