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NAGAICHUK Nelia

Ph.D. (in Economics), Associate Professor,
Associate Professor of the Department of Social
Welfare

Cherkasy State Technological University,
Cherkasy, Ukraine

ORCID: <https://orcid.org/0000-0002-2014-3151>

e-mail: nagaichuk_n@ukr.net

YAKUSHEV Oleksandr

Ph.D. (in Economics), Associate Professor,
Associate Professor of the Department of Social
Welfare

Cherkasy State Technological University,
Cherkasy, Ukraine

Orcid ID: <https://orcid.org/0000-0002-0699-1795>

e-mail: aleksandro@i.ua

RYZHYKH Maksym

Postgraduate Student at the Department of
Management,

Marketing and Tourism

Kherson National Technical University,
Kherson, Ukraine

ORCID: <https://orcid.org/0009-0004-9565-1320>

e-mail: max.ryzhykh@gmail.com

DIRECTIONS OF IMPROVING THE QUALITY OF HOSPITALITY ENTERPRISES: MANAGEMENT AND FINANCIAL ASPECTS

This article examines the areas of improving the quality of services in temporary accommodation establishments. The authors analyze the quality of hotel services from the perspective of hotels and consumers. The criteria for classifying an enterprise as an accommodation facility are described, in particular, the presence of a certain number of rooms, their structure and material and technical equipment. The article also examines the regulatory and legal support for the quality of hotel services. It is important to ensure a high level of customer service and adhere to the quality standards enshrined in the «Rules for the Provision of Hotel Services». Particular attention is paid to the analysis of the impact of external factors on the hospitality industry of Ukraine. The article systematizes the impact of war, political and economic instability and the COVID-19 pandemic on the hospitality industry of Ukraine. The consequences of these factors are described, in particular, a decrease in hotel occupancy, the closure of enterprises and the loss of qualified personnel. The article outlines measures to stabilize the hotel services market and its further development. Such measures include attracting customers, expanding the range of services and implementing new marketing strategies. The authors found that the main criteria for choosing a hotel for guests are its location and pricing policy. The article also describes the factors that contribute to the adaptation of hotels to new realities, and proposes measures to improve their activities in the face of modern challenges. These measures include improving the quality of service, modernizing the material and technical base, and intensifying advertising activities to increase brand awareness.

Keywords: hotel and restaurant business, quality of services of hospitality enterprises, management practices of hotel service quality, financial models of hotel service quality management.

Introduction. According to the analytical report «Overview of the Hotel Market in Ukraine 2024», the Ukrainian hotel services market has stabilized and shows trends towards recovery, "despite the challenges caused by the war, the COVID-19 pandemic, the annexation of the Autonomous Republic of Crimea, and the occupation of parts of the country's territories" [1]. Based on the data from the State Agency for Tourism Development (SATD), Ukraine's tourism industry continues the recovery process, driven by the growth of domestic tourism and the gradual return of foreign visitors, including government delegations, international companies, and volunteer organizations [2].

According to analysts' forecasts, in post-war Ukraine, tourist flows could rise to 14.5 million people. Considering the current number of hotels – 2,017 – their quantity will be insufficient to meet future demand, which requires an increase in the number of rooms (30-40% of the existing room stock).

The current construction volume and their locations (mainly in the western part of the country) are unable to meet the growing demand for accommodation services [1].

External factors and changes in consumer preferences, along with the development of various technologies, require hospitality businesses to adapt to new market conditions. This, in its turn, requires the implementation of management practices and financial models that would allow improving service quality and ensuring competitiveness in the market.

Despite numerous studies in the hospitality field, issues related to improving service quality from the perspectives of management and financial aspects remain insufficiently explored. There is a need for a comprehensive approach to analysis and the development of recommendations that would take into account the specifics of the domestic hospitality market, current global trends, and the wartime and post-COVID realities of Ukraine. The problem lies in the need to study and implement new approaches to the management and financing of hospitality businesses in order to improve service quality, ensure customer satisfaction, and support the sustainable development of the industry in conditions of uncertainty.

Literature review. Based on the review of scientific research by domestic and foreign scholars, two approaches to grouping the factors that affect the quality of hotel services have emerged: financial and management practices. Financial factors influencing the quality of hotel services include budget management, cost control, investments in infrastructure modernization, and capital growth. These factors determine the hotel's ability to provide high-quality service, taking into account expenses for maintaining cleanliness, comfort, and safety of the premises, as well as staff training.

Researchers, whose scientific focus is on management practices as factors ensuring quality in the hospitality industry, examine human resource management strategies, innovation implementation, corporate culture development, and ensuring effective customer service management. Together, these elements form an organizational culture that contributes to achieving high service standards and maintaining an adequate level of guest satisfaction [3].

Tarun Kumar Soni et al. (2022) note the consequences for the hospitality sector in India of the COVID-19 pandemic, the Russia-Ukraine war, and other factors, highlighting the need for proactive government actions to mitigate their negative impact. The authors have identified factors that influence the profitability of hospitality businesses. They have found that the turnover of net assets, liquidity, the intensity of foreign inflows, and their duration positively affect profitability, while solvency and size have a negative impact [4].

V. Mazur (2023) examines the theoretical foundations of service quality management in the hotel and restaurant business, focusing on economic factors, particularly analyzing the role of methods, strategies, and tools in the quality management process. The focus is placed on factors that affect service quality, such as communication with clients and staff training to use modern technologies and innovations. It is claimed that a well-thought-out pricing policy helps attract new clients and maximize profit. He emphasizes the importance of digitizing the service quality management processes in the hospitality sector [5].

Nedzvedskyi Yu., Banyeva I., et al. (2024) emphasize that the hotel and restaurant industry is undergoing a difficult period due to economic and political instability and the consequences of the COVID-19 pandemic. Under these circumstances, addressing the problems of this industry requires a comprehensive approach to financial management, taking into account the specifics of the hotel and restaurant sector, while also considering the development of technologies and changes in consumer preferences. This creates new opportunities but also presents challenges for the financial management of hospitality businesses [6].

While not diminishing the impact of other factors, the authors note that effective financial planning and budget management become crucial components of the successful operation of hospitality industry businesses. At the conclusion of their research, the authors point out the negative impact of external factors on the financial stability of the domestic hotel and restaurant industry, including employee safety, changes in customer needs, a decline in tourist flow, economic instability, etc. Ways to minimize the negative impact of external factors include strengthening financial management and budget management strategies, including the rational allocation of resources; seeking funding sources

and using advanced financial mechanisms to successfully adapt to unfavorable conditions. Considering this, financial planning is a key tool for mitigating market risks and minimizing their negative consequences. It also contributes to optimizing management activities and achieving financial goals in conditions of uncertainty [6].

N. Penkina et al. used a combined approach and demonstrated how management practices influence economic indicators in the hospitality sector. They found that cost management positively affects asset profitability and the occupancy rate of hotel facilities. Investments in staff training have a positive but weak impact on asset profitability and occupancy rates. The positive impact of seasonality on occupancy rates has been proven. Market competition has a slightly negative impact on asset profitability and occupancy rates. A key financial management tool is the development of a detailed budget and the regular updating of business financial forecasts. Emphasis is placed on the importance of cash flow management to ensure necessary liquidity and plan for short-term financial needs. The authors note the optimization of the tax burden through the use of tax benefits as an element of financial management in challenging business conditions [7].

Charkina T., Martseniuk L., and others, among the strategies and directions that help overcome the crisis and ensure the operation of hotels and restaurants under restrictions while maintaining necessary safety measures, mention: technologization, reengineering, crowdsourcing, benchmarking, and quality management systems [8].

A number of authors, including Scholz et al. (2023), Febriyanti and Muliati (2023), analyzing the peculiarities of management and their impact on the financial indicators of hospitality businesses, consider the integration of sustainability elements, sustainable economics, and environmental management systems in the hospitality sector. They emphasize that this approach can improve both environmental and economic efficiency and offer potential benefits for small and medium-sized businesses in the hospitality sector, contributing to the enhancement of hotel service quality [9, 10].

Despite significant progress in research on the management and financial aspects of improving service quality in hospitality businesses, there remain a number of unresolved issues. One of the main challenges is adapting to rapidly changing external factors, such as economic and political instability, the consequences of the COVID-19 pandemic, military aggression by the Russian Federation, and other global crises. Their impact significantly complicates financial planning and budget management, as well as the implementation of innovative management practices and technologies. It is an undeniable fact that financial factors, such as budget management, cost control, investments in modernization, and others, are key to ensuring high service quality. On the other hand, management practices such as the development of corporate culture, human resource management, and the implementation of innovations are critical for achieving high service standards.

The synergy from the collaboration of financial and management tools can ensure the competitiveness of hotels and their ability to provide services of the highest quality, which contributes to attracting new clients and retaining regular guests.

Purpose. The aim of the article is to explore and analyze the key directions for improving service quality in hospitality businesses, focusing on management and financial aspects. It aims to identify effective combined strategies that contribute to enhancing service quality and to develop recommendations for ensuring the quality of hotel services.

Results. According to K. Koshmak, the quality of hotel services should be considered from the perspective of the participants in this process – hotels and consumers. The consumer perceives the quality of a hotel service by forming a vision of the discrepancies "between the expected and the actual service received." This vision then transforms into emotions evoked by the hotel, which are characterized by their intensity and direction. A strong positive emotion indicates a high level of satisfaction, which corresponds to high quality. A strong negative emotion indicates a high level of dissatisfaction, which corresponds to low quality. That is, the quantitative characteristic of this emotion serves as an assessment of quality [11]. In contrast, hotel owners, management, and staff have their own expectations and perceptions of customer preferences, based on practical experience in the hospitality industry. Quite often, the expectations of customers and service providers do not align. This phenomenon is known as an "expectation gap."

When forming a "review" of service quality, the guest relies on their expectations; the hotel staff follows procedures developed by management, while the owners shape their perception of hotel service quality based on regulatory and legal acts - laws, state standards, orders, and other regulations.

Within the hospitality industry, it is important to highlight the significance of restaurant services, which provide meals for guests, as they greatly complement the overall impression guests have of the hotel. The quality of food, the variety of dishes, and the level of service in hotel restaurants have a significant impact on customer satisfaction and their willingness to return to the hotel.

To outline the conceptual framework in which the quality of hotel services and the factors that determine it are considered, we will refer to the key concepts of the outlined issue in order to provide a clear understanding of the specifics of the hotel and restaurant business, service standards, and the characteristics of the relevant criteria for evaluation.

According to the National Classifier of Ukraine, the State Classifier of Products and Services DK 016:2010, Section I "Services for Temporary Accommodation and Catering" (sections 55, 56) [12], hotel and restaurant activities involve providing services for temporary, mainly short-term accommodation, preparation of dishes and beverages (both alcoholic and non-alcoholic), and their serving.

The Law of Ukraine "On Tourism" [13] regulates the interpretation of the following definitions: "temporary accommodation facility" as a single property complex used for providing temporary accommodation services; the service of temporary accommodation is understood by the legislator as the actions (operations) of the economic entity related to the temporary accommodation of the consumer by providing a room (place) for temporary accommodation, as well as other services directly related to temporary accommodation; a hotel is a temporary accommodation facility consisting of six or more rooms, where the economic entity provides hotel services - actions (operations) of the economic entity related to the temporary accommodation of the consumer by providing a room (place) in the hotel, as well as additional services provided to the consumer according to the hotel's category.

The key concept of the hospitality industry is the hotel. According to [14], a hotel is an accommodation facility that has a room stock, a reception service, and other services that ensure the provision of hotel services. Industry standards, such as DSTU 4268:2003 "Tourism Services. Accommodation Facilities. General Requirements" [15] and DSTU 4269:2003 "Tourism Services. Classification of Hotels" [16], contain detailed criteria for classifying an enterprise as an accommodation facility. These include having more than seven rooms, a minimum number of rooms of specific types, the structure of the room stock, and requirements for the material and technical equipment of the rooms, among other factors.

The Law of Ukraine "On Tourism" (Article 22) [13] stipulates that the relationship between the parties – the business entity providing temporary accommodation services and the consumer – is formalized through a hotel service contract, which can be concluded in writing or by accepting a reservation request. The request may be sent via postal, telephone, or other communication methods that allow the reliable identification of the applicant, meaning it must enable the identification of the person making the reservation. The contract becomes valid upon receiving confirmation from the hotel about the acceptance of the reservation and notification of the service start time.

The law stipulates the hotel's obligation, under the hotel service agreement, to provide hotel services in a specially equipped living space (room), to perform or arrange the performance of other services defined by the contract related to temporary accommodation, such as room service, restaurant services, luggage and property storage, and other services depending on the hotel category. Additionally, before the contract is concluded, the hotel must provide the necessary and accurate information about the hotel services, their types, features, procedures, and payment terms. In turn, the guest is obliged to pay the established fee for these services [13].

All relationships arising from the hotel service agreement are regulated by civil law norms, the Law of Ukraine "On Tourism," consumer protection legislation, and other legal acts adopted in accordance with them. Issues regarding the liability of hotels for damage to the life, health, or property of the guest are regulated by civil legislation, except in cases where the hotel service agreement stipulates increased liability for the business entity.

The main regulatory document establishing the relationships between the staff, hotel management, and consumers of hotel services is the "Rules for Providing Hotel Services," developed in accordance with domestic legislation, particularly the Law of Ukraine "On Consumer Protection" [17]. This document aims to ensure a high level of customer service, adherence to quality standards, and the creation of comfortable conditions for guests. It includes the rights and responsibilities of both consumers and hotel employees, procedures and service standards, and the process for resolving potential conflicts.

The quality of hotel services must comply with the terms of the agreement between the hotel and the consumer for the provision of hotel services. In the absence of such an agreement or clearly defined terms, the quality of services must comply with the requirements established by law for the specific type of service. This means that the hotel is obligated to provide services at a level that meets international or national standards and regulations in the hospitality sector.

Thus, the hotel, as a key component of the hotel and restaurant business (HRB), sets the standards for service and hospitality. It not only provides comfortable accommodation but also creates an atmosphere that enhances the overall positive perception of the hotel's services.

Military actions, the turbulence of the political and economic situation in Ukraine, and the consequences of the COVID-19 pandemic are negative factors that have affected the domestic hospitality industry. According to a survey of entrepreneurs, nearly 80% of them suffered losses in 2020, 7.9% experienced a decline in sales, and 12.7% (as of the end of 2020) were not affected by the crisis [18]. Table 1 summarizes the manifestations of the negative impact of the COVID-19 pandemic and Russia's war against Ukraine on the hospitality sector.

Table 1 – Consequences of the Negative Impact of the COVID-19 Pandemic and War on Ukraine's Hospitality Industry and Factors Contributing to Its Adaptation to Challenges

Ukraine's Hospitality Industry and Factors Contributing to Its Adaptation to Challenges	
The impact of the COVID-19 pandemic	The impact of the war
A decline in hotel occupancy.	Destruction of hotel infrastructure.
The introduction of new cleaning, disinfection, and service provision protocols.	Closure of hotel businesses in occupied territories.
Hotels revising their business plans and budgets.	Withdrawal of hotels located in occupied territories from the international market.
Staff reductions, employees being placed on indefinite unpaid leave, reduction of working hours, and salary cuts of 40% or more.	Loss of skilled personnel.
Pricing policy. Due to the crisis, a decrease in accommodation prices was expected.	A decrease or disappearance of hotel service consumers.
The introduction of bonuses and privileges for guests, encouraging guest loyalty.	Disruption in supply chains.
Hotel closures. A reduction in the number of available accommodation spaces.	
Factors that contributed to hotels adapting to new realities and needs:	
Shift of focus to the domestic market.	
Investments in security and infrastructure.	
Inclusivity.	
Diversification of services and new marketing strategies.	
Technological innovations.	

(Source: compiled by the author based on: [19, 20, 21, 22, 23])

The challenges faced by the Ukrainian hospitality industry have exposed a number of issues [24, 25]:

- mismatch between the services provided by hospitality businesses and consumer demands;
- low level of development of quality management systems in the hotel and restaurant industry;

- shift of focus from service quality to facility infrastructure of a hotel;
- inadequate management of hospitality businesses, including low leadership skills of hotel management;
- in most cases, the emphasis is placed on the quantity of services (products) rather than their quality;
- low qualification level of hospitality staff, resulting in poor service quality;
- insufficient attention to advertising and image strategy;
- mismatch between price and quality of hotel services.

The consequences of the negative impact of unfavorable circumstances required immediate response and the adoption of comprehensive solutions to stabilize the hotel services market during the crisis. This included the development and implementation of effective management mechanisms that would not only overcome crisis phenomena but also contribute to the recovery and further development of the hospitality industry.

Nepochatenko, V. and Naherniuk, D. (2024) state that the measures allowing hotel and restaurant businesses to "stabilize their operations, increase profitability, and revenue" include: attracting customers, expanding the range of services, and customer-oriented solutions [23]. The main areas of adaptation for hotel and restaurant businesses to unfavorable conditions such as the pandemic and Russia's war against Ukraine, according to Mitiaieva T. and Horishevskyi P. (2024), are business tourism, domestic tourism, digitalization, personalization, and essentialism [26].

Figure 1 presents a summary of the factors influencing the quality of temporary accommodation services, which are objects of hotel management.

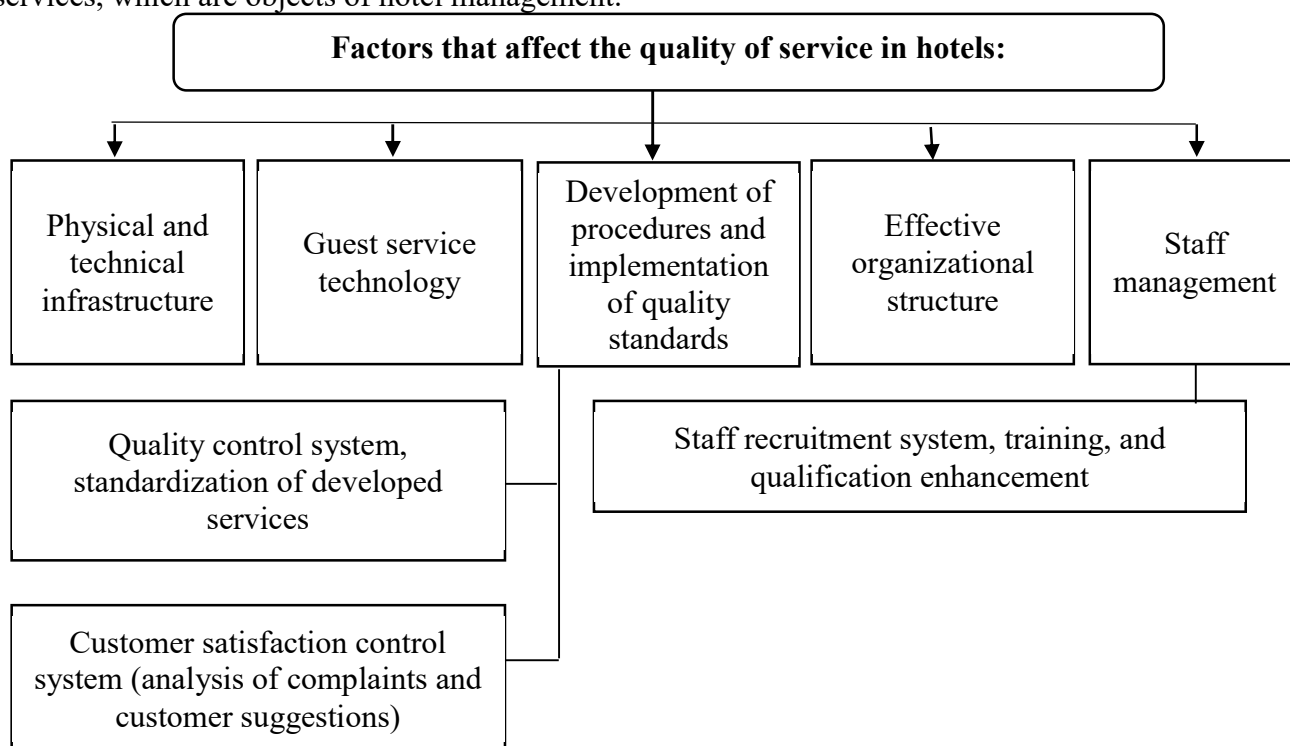


Figure 1 – Factors determining the quality of hotel services

The effective organizational structure of hotel management depends on a number of factors (Figure 2):

In addition to the factors mentioned, other parameters influence the formation of the organizational structure, such as the managerial experience of top managers, their management philosophy, and the vision of the management organizational structure. The management philosophy that they adhere to may include principles focused on innovation, flexibility, or, conversely, rigid hierarchical models. The top managers' vision for the future development of the organization is also crucial. This vision can determine how the company adapts to changes in the external environment, how

teams are formed, how resources are allocated, and how work efficiency is assessed. Thus, the formation of the organizational structure is a multifactorial process that considers not only objective indicators and economic factors but also subjective aspects related to management approaches and leadership experience. This ensures more flexible and adaptive management, capable of responding to the challenges of the modern market.

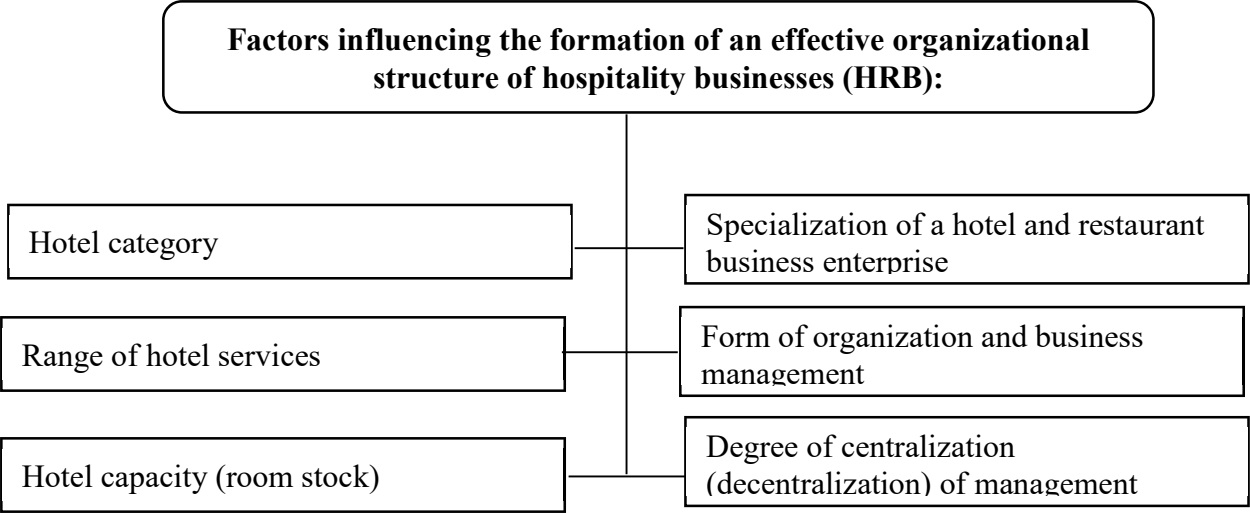


Figure 2 – Factors determining the organizational structure of a hospitality business enterprise (HRB)

Based on the results of the survey presented in [21], when choosing a hotel, consumers pay attention to the following characteristics: 96.9% of respondents mentioned its location, 84.4% mentioned the price factor, 46.9% of guests consider the interior of the rooms, 21.9% of respondents find the presence of a restaurant important, and the possibility of receiving additional services is only of interest to 9.4% of guests. Therefore, the first two criteria should be given attention in order to foster guest loyalty and the attractiveness of hotel services for consumers. While the location of an existing hotel business is mostly an uncontrollable factor, aside from providing convenient transfer services, the price factor relates to the financial aspects of managing the quality of hotel services. The price level depends on many factors, including production cost (expenses), supply and demand, market competition, inflation rate, national currency exchange rate, employment level, and other macroeconomic indicators, the company's pricing policy, its brand and reputation, seasonal fluctuations, as well as the level of government regulation, including the presence/absence of state support for the industry, taxation levels, and so on. These factors may interact with each other, forming complex mechanisms that determine the final price of goods or services.

All this requires consideration of the financial aspects of ensuring the quality of hotel services, particularly revenue management (RM) and increasing revenues through the use of flexible pricing, which is especially important in times of socio-economic crises and challenges of martial law. International hotel chains actively use revenue management tools, while domestic hospitality enterprises are only taking their first steps in this direction [27].

Revenue management includes the following areas: evaluating hotel performance, analyzing key performance indicators (KPIs), and defining development strategies; studying the market and competitive environment; positioning the hotel and determining promotion strategies; analyzing demand based on historical data; identifying booking patterns and dynamics; segmenting key guest groups; forecasting demand, assessing the event services market; controlling room availability on open sales channels, monitoring price parity, and managing the hotel's online presence; applying booking request filtering techniques, overbooking practices, and strategies; implementing demand-stimulating techniques (upgrades, upselling, package deals); reputation management; integrating revenue management practices, techniques, and technologies across all hotel departments generating revenue;

evaluating hotel performance, analyzing KPIs and index changes, and adapting development strategies [27, 28].

According to foreign experts, the use of this method can increase revenue per room by 3-5% during the high season and significantly reduce losses during the low season [29]. In our opinion, there is a direct correlation between hotel revenue management and its ability to ensure the quality of hotel services. Hotel revenue management (Revenue Management) is a key aspect of ensuring high-quality services. Here are several main ways in which effective revenue management influences the quality of hotel services (Figure 3):

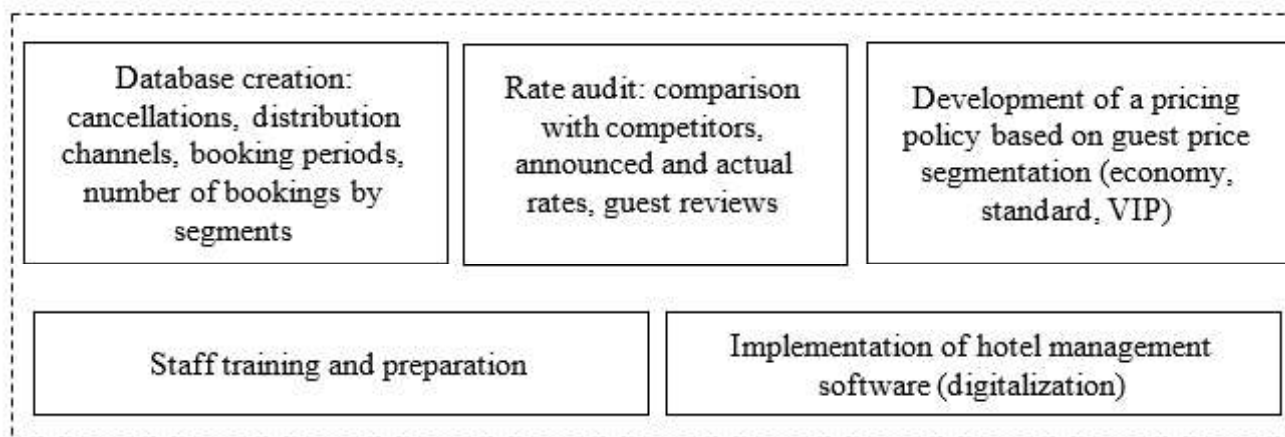


Figure 3 – Directions for increasing revenue in hospitality enterprises (GHB)

Thanks to the growth in revenue from the operational activities of hotel and restaurant businesses, they gain expanded financial opportunities to invest in improving hotel infrastructure, upgrading equipment, renovating and modernizing interiors, staff training and development, as well as implementing modern technological solutions, which will contribute to enhancing guest comfort and ensuring a high level of service overall.

An important area of investment is staff training and professional development (training, seminars, workshops), which will enhance their skills and effectiveness, improve service, and the overall quality of guest service. A professional and well-trained staff enables meeting guest needs by offering a wide range of services with high service quality, thereby increasing the competitiveness of the establishment in a highly competitive environment [30; 31]. In addition, staff training creates a range of advantages:

- It demonstrates their importance to the hotel;
- It motivates them to improve their qualifications and apply acquired skills.
- Staff interest and loyalty increase;
- Employees better identify with the hospitality business, understanding the principles of its operations;
- Improved communication between employees when solving specific problems during training;
- Enhancing skills during training and upgrading qualifications fosters employees' readiness and confidence to tackle more complex tasks, which is mutually beneficial [30; 32; 33].

The creation and implementation of databases containing information about cancellations, distribution channels, booking periods, and the number of bookings by segments significantly enhances the quality of hotel services. Since the hotel has access to up-to-date information, management and staff can respond quickly to changes and customer needs. Behavioral analysis of clients by segments helps optimize resource usage within the hotel and improve service for different guest groups, taking their preferences into account. Additionally, information about cancellations helps minimize losses and improve the effectiveness of room occupancy management.

Forming a pricing policy based on guest price segmentation allows for offering personalized solutions to different client groups, which increases their satisfaction and loyalty. Personalization

enables guests to choose room options, view updates, and access special offers. It also allows for differentiating revenue streams, generating income not only from bookings but also from ancillary sales, promotions, offers, and discounts. In addition to increasing revenue, personalized promotions and discounts enable the hotel to tailor its offerings to the needs and capabilities of different client groups, strengthening relationships with customers and boosting their loyalty. As a result, increased revenue allows the hotel to develop and implement various loyalty programs for its guests, such as additional privileges and bonuses, which enhance their experience during their stay. This, in turn, contributes to an increase in repeat bookings and positive reviews.

To ensure the hotel's competitiveness, it is essential to regularly conduct a rate audit. By comparing its own rates with those of competitors, the hotel can set attractive prices that will help attract more customers. Additionally, reviewing guest feedback helps identify strengths and weaknesses in the service, allowing for prompt action to improve service quality. A flexible and competitive pricing policy, which takes into account demand, seasonality, and customer behavior, helps attract more guests and ensure high room occupancy, positively impacting overall revenue and service quality.

Investing in modern technologies, such as automation systems, customer relationship management (CRM) programs, online booking systems, and others, contributes to improving service quality. These technologies enable faster and more accurate responses to guest needs, automate routine tasks, and reduce the number of errors. Software also ensures the collection and analysis of large amounts of data, helping make informed management decisions [34; 35].

Special attention should be given to the implementation of a Revenue Management System (RMS) – specialized software designed to help hospitality businesses optimize their pricing and inventory strategies to maximize revenue. It uses complex algorithms and data analysis to provide recommendations for adjusting prices, managing inventory distribution, and targeting different customer segments.

The main tasks that the hotel revenue management program focuses on are:

- Minimizing inefficient and labor-intensive manual processes. Revenue management can be a complex and time-consuming task, especially for large hotels with a high number of rooms and distribution channels. With the help of RMS, a hospitality business can automate many processes related to revenue management, including demand forecasting, price optimization, and review analysis, which saves time and resources for the hotel staff.

- Inaccurate demand forecasting. Demand forecasting is crucial for optimizing revenue, but hotels often face challenges in accurately predicting demand. Revenue management software is based on advanced algorithms that analyze historical and real-time data to forecast demand precisely, helping hotels optimize their pricing and inventory.

- Inconsistent pricing. Manual pricing strategies can lead to inconsistencies in pricing across various channels and markets. Implementing RMS allows for stable pricing across all distribution channels and optimizes prices for different markets, ensuring that the hotel maximizes its potential revenue.

- Lack of understanding of pricing and market trends. Without access to real-time data and analytics, making informed decisions about pricing and distribution becomes difficult. RMS provides the necessary insights for better decision-making.

- Limited ability to adjust pricing and distribution strategies. Each hotel has unique pricing and distribution needs. Without the ability to customize their strategies, hotels cannot optimize their potential revenue. The revenue management system, by offering various customization options, helps hotels adapt strategies to meet their specific needs.

Effective revenue management in a hotel plays a key role in ensuring high-quality services, creating a financial foundation for investments, staff development, technology implementation, and service improvement. Increased revenue allows the hotel to maintain a high level of service by ensuring quality cleaning, maintenance, food, and other services. This creates a positive experience for guests, which encourages their return and recommendations of the hotel.

Conclusions. In the context of Ukraine's wartime reality, hospitality businesses continue to develop and transform despite numerous challenges and difficulties. Adapting to new realities,

hospitality enterprises are implementing new technologies, modernizing infrastructure, and developing innovative strategies to attract and retain customers. They are finding ways to improve service quality and ensure comfort for their clients. Along with operational issues such as ensuring occupancy, expanding the range of services, and others, an additional task for hospitality enterprises has become the creation of safe conditions for staff and guests. This requires a review and update of the regulatory and legal framework of the industry, including issues related to the design, construction, and operation of buildings and structures, as well as the rules for using temporary accommodation establishments, among other things [20].

The main direction for sustainable operation and quality service should be hotel revenue management. Increased revenue expands the opportunities for hospitality businesses to invest in infrastructure improvements, equipment and interior updates, staff development, and the implementation of modern technologies. Ultimately, this contributes to enhancing guest comfort and service quality. One of the key factors for revenue growth is digital transformation. Hotels that aim to maintain their competitiveness, enhance guest satisfaction, and improve operational efficiency must implement modern technologies such as CRM systems, automation systems, and Revenue Management Systems (RMS). These technologies allow hotels to respond faster to guest needs and reduce errors. The implementation of digital innovations also contributes to service personalization, enabling hotels to better understand the needs of their guests, offer tailored solutions, and increase guest satisfaction. This, in turn, boosts loyalty and generates additional revenue from ancillary sales.

Therefore, the combination of organizational and financial components of hospitality business management creates the conditions for building a stable financial foundation, which is a necessary prerequisite for the continuous improvement of hotel services. This contributes to forming a positive guest experience, increasing their loyalty and the likelihood of repeat visits, which is a key factor in the sustainability and long-term financial success of the hotel business.

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НАГАЙЧУК Неля

кандидат економічних наук, доцент,
доцент кафедри соціального забезпечення
Черкаського державного технологічного
університету,
Черкаси, Україна

ЯКУШЕВ Олександр

кандидат економічних наук, доцент, доцент
кафедри соціального забезпечення
Черкаського державного технологічного
університету,
Черкаси, Україна

РИЖИХ Максим

аспірант кафедри менеджменту,
маркетингу і туризму
Херсонський національний технічний
університет,
Херсон, Україна

НАПРЯМИ ПОЛІПШЕННЯ ЯКОСТІ ПОСЛУГ ПІДПРИЄМСТВ ГОСТИННОСТІ: УПРАВЛІНСЬКИЙ ТА ФІНАНСОВИЙ АСПЕКТИ

Вступ. Незважаючи на численні дослідження у сфері гостинності, питання поліпшення якості послуг з точки зору управлінських та фінансових аспектів залишаються недостатньо вивченими. Існує потреба у комплексному підході до аналізу та розробки рекомендацій, які б враховували специфіку вітчизняного ринку гостинності, сучасні світові тенденції та воєнні і постковідні реалії України. Проблема полягає у необхідності вивчення та впровадження нових підходів до управління та необхідності фінансування підприємств гостинності з метою підвищення якості послуг, забезпечення задоволеності споживачів та стабільного розвитку галузі в умовах невизначеності.

Мета статті. Дослідити та проаналізувати ключові напрями підвищення якості послуг підприємств гостинності, зосереджуючись на управлінських та фінансових аспектах. Виявити ефективні комбіновані стратегії, що сприяють поліпшенню якості обслуговування, а також розробити пропозиції щодо напрямів забезпечення якості готельних послуг.

Оригінальність. Поєднання організаційних та фінансових складових менеджменту підприємств ГРБ забезпечує умови для формуванню стабільної фінансової бази як необхідної передумови для постійного підвищення якості готельних послуг, що сприяє формуванню позитивного досвіду гостей, підвищуючи їх лояльність і ймовірність повторного відвідування, що є ключовим фактором стійкості та довгострокового фінансового успіху готельного бізнесу.

Висновки. В умовах воєнної реальності України підприємства готельного бізнесу продовжують розвиватися і трансформуватися, незважаючи на численні виклики та труднощі. Адаптуючись до нових реалій підприємства гостинності впроваджують нові технології, модернізують інфраструктуру та розробляють інноваційні стратегії з метою залучення та утримання клієнтів, знаходять способи підвищення якості обслуговування та забезпечення комфорту своїм клієнтам. Поряд з питаннями провадження операційної діяльності – забезпечення завантаженості, розширення асортименту послуг та ін., додатковим завданням для підприємств гостинності стало створення безпечних умов перебування для персоналу та гостей, що потребує перегляду та оновлення нормативного-правового забезпечення галузі, в тому числі, питань проектування, будівництва та експлуатації будівель та споруд, правил користування закладами тимчасового розміщення (проживання) тощо.

Основним напрямом для умов стійкого функціонування та якісного обслуговування має стати управління доходами готелю. Зростання доходів розширює можливості підприємств готельно-ресторанного бізнесу інвестувати в покращення інфраструктури, оновлення обладнання та інтер'єрів, розвиток персоналу і впровадження сучасних технологій, що в підсумку, сприяє підвищенню комфорту гостей і якості обслуговування. Однією з умов зростання доходів є цифрова трансформація, готелі, які прагнуть зберегти свою конкурентоспроможність, підвищити задоволеність гостей і покращити операційну ефективність повинні застосовувати сучасні технології, такі як CRM, системи автоматизації та управління доходами (RMS), що дозволяє швидше реагувати на потреби гостей та знижувати кількість помилок. Впровадження цифрових інновацій також сприяє персоналізації послуг, завдяки чому готелі можуть краще розуміти потреби своїх гостей, пропонувати індивідуальні рішення, що сприятиме задоволеності гостей генеруватиме додаткові доходи від супутніх продажів.

Ключові слова: готельно-ресторанний бізнес, якість готельних послуг, управлінські практики якості послуг готелів, фінансові моделі управління якістю готельних послуг.

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