

DEVELOPMENT TRENDS OF ENTERPRISES OF CATERING INDUSTRY AS POTENTIAL CUSTOMERS OF THE FINANCIAL STATUS AUDITING

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Omelianchuk T. M. Development Trends of Enterprises of Catering Industry as Potential Customers of the Financial Status Auditing

In order to facilitate managerial decision-making by the owners of enterprises of catering industry in any country of the world, results of auditing the financial status of enterprises of catering industry are taken into account, along with considering the development status of the industry sector. Development of the market of enterprises of catering industry as objects of financial status auditing occurred under influence of external environment factors, in particular political, economic, social, technological, environmental and legal, as evidenced by the dynamics of changes in the number of enterprises of catering industry network, the number of seats in these, as well as the average turnover for the time-span of 2005-2016. The article examines development trends and systematizes external factors of financial status of enterprises of catering industry in Ukraine. The identified trends indicate the need to audit the financial status of enterprises of catering industry for preventive purposes.

Keywords: audit, enterprise of catering industry, trend, development, market, financial status.

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Омелянчук Т. М. Тенденції розвитку підприємств ресторанного господарства як потенційних замовників аудиту фінансового стану
З метою полегшення прийняття управлінських рішень власниками підприємств ресторанного господарства у будь-якій країні світу беруться до уваги результати аудиту фінансового стану підприємств ресторанного господарства, який враховує стан розвитку галузі. Розвиток ринку підприємств ресторанного господарства як об'єктів аудиту фінансового стану відбувся під впливом факторів зовнішнього середовища, зокрема політичних, економічних, соціальних, технологічних, екологічних і правових, про що свідчить динаміка зміни показників кількості підприємств мережі ресторанного господарства, кількості у них посадкових місць, а також середнього товарообороту за рік у розрізі ресторанів, кафе, закусокних, буфетів (кіосків), барів, а також їдальень та закладів з постачання готової їжі в Україні протягом 2005–2016 рр. У статті досліджено тенденції розвитку та систематизовано зовнішні фактори фінансового стану підприємств ресторанного господарства в Україні. Виявлені тенденції вказують на необхідність проведення аудиту фінансового стану підприємств ресторанного господарства в превентивних цілях.

Ключові слова: аудит, підприємство ресторанного господарства, тенденція, розвиток, ринок, фінансовий стан.

Табл.: 5. **Бібл.:** 15.

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Омелянчук Т. М. Тенденции развития предприятий ресторанного хозяйства как потенциальных заказчиков аудита финансового состояния

С целью облегчения принятия управленческих решений собственниками предприятий ресторанного хозяйства в любой стране мира принимаются во внимание результаты аудита финансового состояния предприятий ресторанного хозяйства, учитывающий состояние развития отрасли. Развитие рынка предприятий ресторанного хозяйства как объектов аудита финансового состояния произошло под влиянием факторов внешней среды, в частности политических, экономических, социальных, технологических, экологических и правовых, о чем свидетельствует динамика изменения показателей количества предприятий сети ресторанного хозяйства, количества в них посадочных мест, а также среднего товарооборота за год в течение 2005–2016 гг. В статье исследованы тенденции развития и систематизированы внешние факторы финансового состояния предприятий ресторанного хозяйства в Украине. Выявленные тенденции указывают на необходимость проведения аудита финансового состояния предприятий ресторанного хозяйства в превентивных целях.

Ключевые слова: аудит, предприятие ресторанного хозяйства, тенденция, развитие, рынок, финансовое состояние.

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The environment, in particular, the nature and stability of the ruling political regime, significantly affects the financial condition of the restaurant industry. Thus, the loss-making activity of 20% of restaurants in the centre of Kyiv was caused by mass protests during the period of 2013-2014, which resulted in the reduction of number of visitors and double fall in the sales of restaurant services. Only during the first half of 2014 up to 20% of the restaurant industry enterprises in Ukraine were closed, while the profit of the operating ones decreased on average by 30%. In connection with the events in the East of Ukraine, the development of restaurant industry enterprises received additional impetus in the Western Ukraine [3]. It is obvious that while

auditing the financial condition of the industry, the peculiarities of the development of restaurant industry companies as the audited entity in the reporting period should be taken into account.

The analysis of recent research and publications on general trends in operation of restaurant industry companies principally points at elaborating a number of aspects of the marketing component in restaurant industry management [4, 10, 14, 15]. However, experts and researchers regularly consider strategic and innovative development of restaurant industry companies at the annual thematic international scientific conferences [5, 11]. Also, the results of major trend monitoring of restaurant facilities in regional

and international dimension can be found [3, 5, 6, 8, 13]. Some aspects of auditing the financial condition of restaurant industry companies are revealed in scientific papers devoted to assessing the competitiveness of restaurant companies and problems at the market of restaurant services [2, 7, 9]. Nevertheless, the research of market development of restaurant industry companies as potential customers of the financial condition audit is lacking.

The aim of the article is to study the development of restaurant industry companies as potential customers of the financial condition audit. To achieve this aim the following objectives are set:

- ✦ to identify trends of modern development of the market of restaurant industry companies;
- ✦ to clarify the impact of market trends of restaurant industry companies on their financial condition.

The main material of the research. In order to facilitate management decision-making by owners of restaurant industry companies in any country of the world, the results of the audit of the financial condition of restaurant industry companies considering the condition of the industry development of the company are taken into account.

Before studying the condition of the restaurant industry in Ukraine in 2005–2014, it should be noted that Ukrainian legislation provides the network of official classification of restaurants by the type of restaurants; cafes, snack bars, buffets (kiosks); bars; as well as canteens and supply of ready meals [1]. According to the official classification of restaurant industry companies in Ukraine, statistical monitoring of the number of entities in restaurant industry network, the number of seats, and the average turnover for the year in terms of administrative units, etc., is carried out [12].

Thus, the restaurants offer a varied range of dishes, beverages, culinary and confectionery products of sophisticated cooking methods with the production and sale of food on the by-order basis and specialties, wine and tobacco with a high level of service and comfort

combined with the organization of visitors' leisure time [1]. *Table 1* shows an obvious increase in the number of restaurants by 21.2%, the turnover of which for the analyzed period increased more than 2 times per one entity (*Table 1*). Using the method of least squares for the period of 2014–2016, the increase in the number of restaurants by 8.6% and the number of seats by 13.0%, as well as the turnover growth of one restaurant to 2,115.0 thousand UAH are forecasted.

Whereas, the cafe has production facilities, hall for visitors and sells a wide range of food and food products of simple cooking method, bakery and pastry products, hot and cold drinks, dairy products, purchased products, using the methods of self or waiter service. If the snack bar (tavern) does not always have production facilities but produces meals and snacks of simple cooking method, hot and cold drinks, sells bakery products, confectionery, dairy products and purchased products, the buffet (kiosk) does not have a kitchen and is designed for quick customer service of hot and cold drinks, sandwiches, grilled chicken, cold dishes and snacks, cakes and pastries and some hot and sweet dishes of simple cooking method [1]. In 2005–2013 the number of such restaurant industry companies in Ukraine decreased by 41.1%, while their turnover increased almost 5 times (*Table 2*). In 2014–2016 the preservation of changing trends in comparable development indicators of cafes, snack bars and buffets (kiosks) in Ukraine is forecasted.

In its turn, the bar as a restaurant industry company sells a wide range of mixed alcoholic drinks, snacks, desserts, pastry and bakery products with the sale of food on a buy-order basis and specialties, purchased products through the bar combined with organization of leisure time and entertainment (*Table 3*) [1].

As it is obvious, 2,146 bars with an average turnover of 380.2 thousand UAH operated on 1 January 2014. According to the forecast based on using the method of least squares during 2014–2016, the reduction in the number of such companies in the restaurant industry by 11.0% and the

Table 1

The development of restaurant industry companies in Ukraine in 2005–2016 years

№	Period, year	Number of restaurants	Number of seats, thousands	Turnover of one restaurant, thousands, UAH
1	2005	1,215	123.9	639.1
2	2006	1,247	127.1	822.0
3	2007	1,259	131.5	1062.7
4	2008	1,278	138.8	1099.0
5	2009	1,315	146.7	1243.0
6	2010	1,408	155.4	1232.8
7	2011	1,460	161.1	1470.3
8	2012	1,453	169.5	1640.6
9	2013	1,472	170.3	1718.2
10	2014 (forecast)	1,527	179.5	1857.6
11	2015 (forecast)	1,563	186.0	1986.3
12	2016 (forecast)	1,599	192.5	2115.0

Source: compiled and calculated by the author based on [12].

Table 2

The development of cafes, snack bars and buffets (kiosks) in Ukraine in 2005–2016

№	Period, year	Number of entities	Number of seats, thousands	Turnover of one entity, thousands, UAH
1	2005	12,626	478.1	173.0
2	2006	12,042	461.1	227.0
3	2007	11,423	452.4	314.9
4	2008	10,760	447.8	412.5
5	2009	9,825	417.9	425.9
6	2010	9,454	411.8	494.5
7	2011	9,049	406.3	615.9
8	2012	8,108	378.5	746.5
9	2013	7,434	343.6	810.1
10	2014 (forecast)	6,861	345.8	868.2
11	2015 (forecast)	6,218	330.5	948.0
12	2016 (forecast)	5,574	315.3	1027.9

Source: compiled and calculated by the author based on [12].

Table 3

The development of bars in Ukraine in 2005–2016

№	Period, year	Number of bars	Number of seats, thousands	Turnover of one bar, thousands, UAH
1	2005	2,882	111.7	113.1
2	2006	2,790	109.0	141.7
3	2007	2,799	114.3	200.6
4	2008	2,703	112.6	240.5
5	2009	2,437	113.3	265.5
6	2010	2,453	112.5	283.2
7	2011	2,448	111.8	325.0
8	2012	2,266	102.7	352.8
9	2013	2,146	99.8	380.2
10	2014 (forecast)	2,091	103.8	421.9
11	2015 (forecast)	2,000	102.6	455.2
12	2016 (forecast)	1,909	101.4	488.4

Source: compiled and calculated by the author based on [12].

increase in the number of seats by 1.6% , as well as the turnover growth for one bar up to 488.4 thousand UAH or by 28.5% are forecasted.

In turn, the canteen functions in the workplace of consumers selling a diverse range of dishes, usually at discounted prices, there is a hall for consumers, and there are other necessary production, storage, administrative and household facilities [1]. At the end of 2013 canteens operated by 10.2% less than in 2005, but the average turnover during 2005–2013 doubled in Ukraine (Table 4). During 2014–2016 the preservation of changing trends in comparable number of canteens and their dining seats, as well as the expectable increase in the turnover for one canteen by 13.3% are forecasted.

There are also restaurant companies supplying ready meals cooked centrally for the needs of airlines, rail and water transport, for banquets and receptions in Ukraine [1].

As it is seen from Table 5, during the analyzed period the number of entities supplying ready meals is largely unchanged in Ukraine, despite its decrease by 23.8% during 2006–2010. The largest number of such restaurant companies was recorded in 2012 with 127 entities supplying ready meals. During 2014–2016 the increase in the number of entities supplying ready meals by 23.5% is forecasted.

It should be noted that the market development of restaurant industry companies in Ukraine during 2005–2014 underwent destructive and positive impact of environmental factors, including political (political events, decisions, sanctions, stability and democratic character of the ruling political regime, corruption and raiding), economic (efficiency to ensure stability of the national and foreign currencies, the overall business climate; monitoring of res-

Table 4

The development of canteen network in Ukraine in 2005–2016

№	Period, year	Number of canteens	Number of seats, thousands	Turnover of one canteen, thousands, UAH
1	2005	10,519	975.7	129.5
2	2006	10,597	980.2	154.6
3	2007	10,609	973.9	195.5
4	2008	10,137	934.3	208.6
5	2009	10,391	940.6	175.5
6	2010	9,990	912.9	204.1
7	2011	9,891	889.8	226.1
8	2012	9,665	866.2	258.5
9	2013	9,441	855.1	279.1
10	2014 (forecast)	9,414	840.9	284.1
11	2015 (forecast)	9,269	824.0	300.2
12	2016 (forecast)	9,124	807.1	316.3

Source: compiled and calculated by the author based on [12].

Table 5

Number of entities supplying ready meals in Ukraine in 2005–2016

Indicators	Period, year											
	2005	2006	2007	2008	2009	2010	2011	2012	2013	Forecast		
										2014	2015	2016
Number of entities supplying ready meals	–	84	69	68	63	64	70	127	85	95	99	105

Source: compiled and calculated by the author based on [12].

restaurants), social (public order and public safety, the state of demographic situation, professional profile of labor power and consumers), technological (development of customer service beyond the restaurant industry companies; formation of international restaurant chains, introduction of new information technologies), environmental (climatic conditions of the region, presence of natural resources, level of pollution) and legal (imperfect legal framework of economic relations; permanency of changes and amendments of national legislation) development factors of restaurant industry companies [3, 5, 6, 8, 13]. The abovementioned external factors analogically make mainly destructive effect on the financial condition of restaurant industry companies.

CONCLUSIONS

Market development of restaurant industry companies as customers of the financial condition audit occurred under the influence of political, economic, social, technological, environmental and legal factors of the environment, as evidenced by the downward dynamics of the indicator changes in the number of companies of restaurant industry network, the number of their seats, medium turnover for the year in terms of restaurants, cafes, snack bars, snack bars (kiosks), bars and canteens, as well as the supply of ready meals in Ukraine in 2005-2014. Taking into account the forecast results based on the method of least squares, audit of the financial condition of restaurant industry companies on a voluntary basis enables to identify destructive factors

and favorable financial condition of these companies to improve their competitiveness and investment attractiveness in today's conditions.

Prospects for further research are the identification and evaluation of the impact of external factors on the financial condition of restaurant industry companies. ■

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