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**HISTORICAL ASPECTS OF THE PROFIT CATEGORY FORMATION AND ITS
MODERN INTERPRETATION FOR ENTERPRISES OF THE HOTEL AND
RESTAURANT BUSINESS**

The study purpose is (1) to examine the historical aspects of the economic category "profit" formation, (2) to determine the modern characteristics of the category "profit" and (3) of the profit formation features for enterprises of restaurant and hotel business. A systematic review of scientific literature on the topic was used to study the historical aspects of the profit category formation and of its current state. In order to assess the profit economic importance as a basis for the state development, time series analysis was used, as well as a graphical method based on Excel. Modelling was applied to assess the impact of factors on profit formation in the hotel and restaurant business. The results of the analysis of the scientific literature referred to the topic of the study show the ambiguous attraction of the profit category in the historical aspect of its development. Profit is a multifaceted and complex category that has constantly evolved from antiquity to modern times. The meaning of profit is evidenced by the fact that it is the main source of financial resources at the micro- and macro- levels. Income tax is important for formation of state budget revenues. The analysis of profit tax revenues and its share in Ukraine's consolidated budget shows that the profit tax share in the revenues structure of the Ukraine consolidated budget fluctuates over the past 7 years within the range of 6–11%. Hotel and restaurant businesses belong to the service sector. At the same time, restaurant enterprise accomplishes the functions of production, trade, and service provision. An analytical study of the influence of factors on the formation of profit requires a qualitative analytical model that would take into account the specified specifics. Such a model should be based on a marginal approach.

Keywords: **financial results, costs, contribution margin, hotel, restaurant.**

JEL Classification: A11, B00, M21, M41.

Introduction. The correct understanding of the economic nature of "profit" category is an essential prerequisite for building an adequate accounting and analytical model of profit formation and implementing of a reasonable economic assessment of factor influence.

Before the outbreak of the coronavirus, tourism sector was one of the industries whose annual growth rates exceeded the growth rates of the world economy. In 2019 tourism contributed 10.4% to the world GDP, the number of international tourist arrivals reaching 1.5 billion, which is 4% more than in 2018. Spending by tourists on foreign trips in 2019 also grew, especially in the countries that accept the largest number of foreign guests. Thus, France reported an increase in tourist spending by 11%, USA – by 6%. (UNWTO, 2020). The largest share of tourism's revenue is gained from the services of tourists' accommodation and food services, a significant part of which is provided by hotel and restaurant enterprises. On the other hand, these services have a fairly high cost due to their considerable labour intensity. Qualitative analytical models must be used to calculate the factor effects on the change in profit. Building such models, it is necessary to take into account the specifics of profit formation in the service sector. Therefore, their construction is extremely important and relevant for the enterprises of the hospitality industry.

Analysis of recent studies and publications. The economic category of profit is in the centre of attention of many foreign and domestic scientists. Interest in this category has been decreasing over time, from the earliest times to the present.

Problems of profit maximization in the general economic aspect is studied in the works of the following scientists: Pindyck and Rubinfeld (2018), Ivanchuk and Luita (2019), Hultaichuk (2014), Hudzenko (2014) and many others. In their research they mostly highlighted the evolution of the interpretation of the concept of "profit" from ancient times to modern economic schools.

Various aspects of micro-level profit formation in the hotel industry have been investigated by He et al. (2019), Mun et al. (2019), Arbelo et al. (2017), Carreras-Simo (2020), Walheer and Zhang (2018) et al., in the restaurant industry Solnet et al. (2018), Özmen (2020), Mun et al. (2021), Clifton et al. (2018) et al. Profit is not only a source of enterprise development, but also an important criterion indicator in managerial decision-making. Thus, researchers Mun et al. (2021) have shown that during the acquisition and merger process it is more advantageous for restaurant firms to focus on profits than on growth. Walheer and Zhang (2018) suggest using profit indices to evaluate the performance of star hotels in China.

A large part of the research is devoted to the factors that influence profit formation in the hotel and restaurant business. For example, He et al. (2019) investigated the effects of climate conditions changing on hotel profits. As reported by these researchers, the effects of climate change on profits were caused by changes in the number of customers, electricity consumption, and room rates. Carreras-Simo (2020) studied the profitability of hotel companies. This scholar conducted an analysis of the profit influencing factors in large hotel companies in Spain. The results of the analysis showed that the factors affecting hotel profits are heterogeneous and change over time. Dimitrić, Žiković and Blečić (2019) studied the factors influencing the profitability of hotels in Mediterranean countries, competitive in the field of tourism. The need to use the instruments of state influence to stimulate the hotel industry in Ukraine is justified in the work of Kalaitan et al. (2021).

The relationship between organisational practices, employee attitudes towards customers and the financial performance of a restaurant chain in Australia was investigated by Solnet et al. (2018). At the micro level, the source of profit formation in the restaurant business is trade margins. Özmen (2020) investigated the influencing factors on the margins of restaurant businesses in Turkey. The impact of tip size on restaurant profit maximization was studied by Clifton et al. (2021). These researchers calculated the critical tip size at which management should abandon the practice in order to prevent a decrease in restaurant profits.

Statement of the objectives of the article. The main aims of this research are (1) to examine the historical aspects of the "profit" economic category formation, (2) to determine the modern characteristics of the category "profit" and (3) profit formation features for enterprises of restaurant and hotel business.

Presentation of the basic material. The first attempts to form and identify economic categories were made by philosophers-economists of the ancient era. In particular, in his work "Politics" Aristotle singles out two spheres of economic activity - economics and chremastic. The ancient thinker does not use the term "profit" itself, but distinguishes the concepts of exchange and profit and considers the latter to be the result of the first (Гультайчук, 2014).

For many early economists, profit was equated with income (distinction of these concepts took place later). For example, Marcus Terentius Varro and Marcus Porcius Cato reckoned that income is wealth. Of course, this interpretation is far from the truth.

Thinkers of the Middle Ages used the term "profit" in their writings, so Thomas Aquinas in his treatise "The Sum of Theology" distinguishes two categories of profit – trade profit and extortionate interest. However, at that time, all economic processes were viewed through the prism of religious world-view, therefore, obtaining any of these types of profit was morally condemned and considered to be the cause of social stratification (Кучер, 2009). Another representative of the medieval period, Luca Pacioli, gave a more precise definition of the term "profit". He interpreted this concept as the difference between income and paying money (Лаговська, 2007).

The period of the Middle Ages, under the influence of manufactories development, flows into the era of mercantilism. Here, contrary to medieval religious beliefs, receiving income and accrual of funds was not recognized as the most important goal of economic activity. Chijioke, Aloysius and Obi (2021) consider mercantilism to be a period of active international trade and aggressive

accumulation of wealth. Mercantilists believe that profit arises only in the sphere of circulation, in particular in foreign trade (Isenmann, 2019).

Physiocrats believed that profits could be made only in separate industries. Francois Quesnay was of the opinion that profits are made only in agriculture. He interpreted the term "profit" as the growth of consumer values over production costs (Стащук, Шептицька & Крижанівський, 2020). Another physiocrat - Anne Robert Jacques Turgot also believed that profit can be made in the field of trade, so he distinguished the concepts of "merchant's profit" and "industrial capitalist's profit". (Гудзенко, 2014).

Thinkers of the classical political economy school interpreted profit as "a deduction from the product of workers' labour for the benefit of the entrepreneur" (Кучер, 2009). Especially, William Petty gave a fairly accurate and close definition of the concept of profit in today's meaning. He considered the part of the product remaining after deduction of wages to be profit (Lyholat and Madeluk, 2006). Of course, he did not take into account the costs of material resources, so we can say that the definition of profit according to Petty is essentially the definition of the concept of "rent".

Classic Adam Smith's theory tried to combine the views of previous economic currents on profit. He expressed his views in the work "Investigation of the nature and causes of wealth", where he noted that "profit is the result of someone else's labour, which is appropriated by the owner of the means of production." (Іванчук & Люта, 2019). Along with this definition, Smith has another one: "profit on capital is determined by the value of the capital used in labour and is fundamentally different from wages" (Проскурін, 2005).

Keynesians viewed income through the prism of the country's national economy in general and the system of macroeconomic accounts in particular. Thanks to Keynes, the economists of the time paid (?) to determine profit in the common national income.

Proponents of social currents in the economy, including Marxism considered profit to be a surplus of income over costs received by the producer. At the same time, Karl Marx interpreted profit through the creation of an additional product that arises both in the production process and further in the sphere of circulation (Гаркуша, Сідорова & Цуканова, 2013).

At the beginning of the 20th century an American economist Joseph Schumpeter in his work "Theory of Economic Development" interpreted profit as an income of a special factor of production – entrepreneurship. By this interpretation, Joseph Schumpeter separates profit from other types of income (Лепьохіна, 2009).

Ukrainian scientist M. Tugan-Baranovsky in his work "Fundamentals of Political Economy" noted that profit has a direct connection with wages, and its growth leads to an increase in state revenues (Загурський & Загурський, 2011).

The modern global economic environment requires new approaches to managing the formation and distribution of profits, including the profits of the enterprises of restaurant and hotel businesses. Economists, considering the essence of profit, note some modern characteristics of this category. In particular, Blank I.O. highlights the following: (1) profit is a form of income of an entrepreneur who carries out a certain type of activity; (2) profit is a form of income of an entrepreneur who has invested his capital in one or another type of business in order to achieve commercial success; (3) profit is not a guaranteed income of an entrepreneur. This scientist characterizes profit as a reward for the risk of entrepreneurial activity (Бланк, 2007). Efimova et al. (2005) define profit as "the ultimate goal and the basis of motivation for the development of an enterprise in market conditions".

Most of the entrepreneurial activity in Ukraine is carried out by legal entities (enterprises). The role of profit for these business entities is shown in Fig. 1.

The multifaceted and complex nature of the profit category is demonstrated by the fact that profits are a major source of financial resources at the micro and macro level (Fig.1). In this regard, there are economic contradictions between the general state interests and the interests of business entities. The economic significance of profit as a basis for state development is illustrated in Fig. 2. The figure shows that the profit tax share in the revenues structure of the Ukraine consolidated budget fluctuates over the past 7 years within the range of 6–11%, yielding to such taxes as VAT, personal income tax, excise tax. Profit tax revenues to Ukraine's consolidated budget decrease in crisis periods (2009, 2014–2015, 2020), which is quite logical and natural. The profit tax rate in Ukraine is 18%.

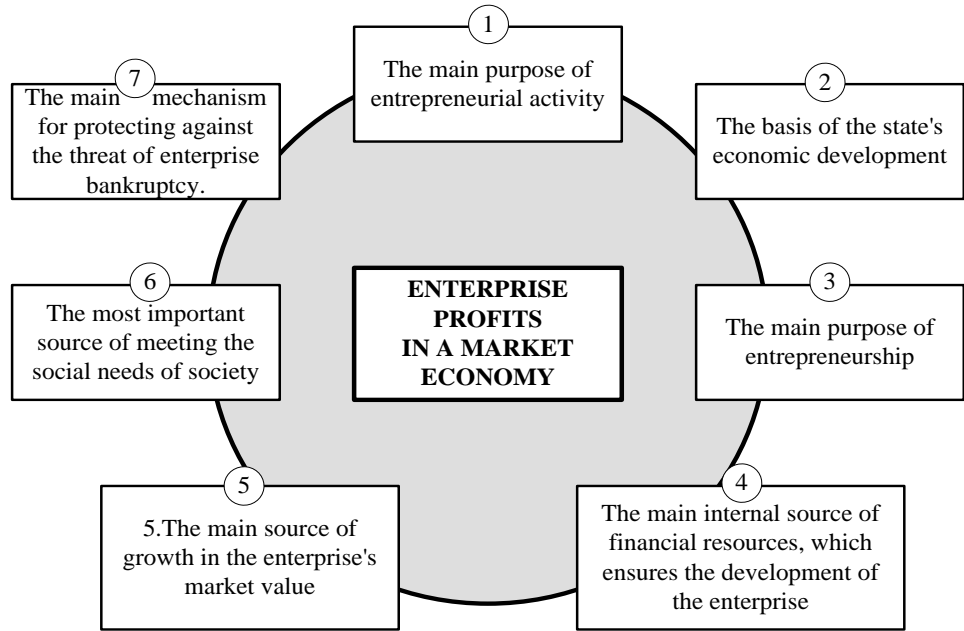


Fig. 1. The role of enterprise profit in modern economic conditions

Source: (Бланк, 2007).

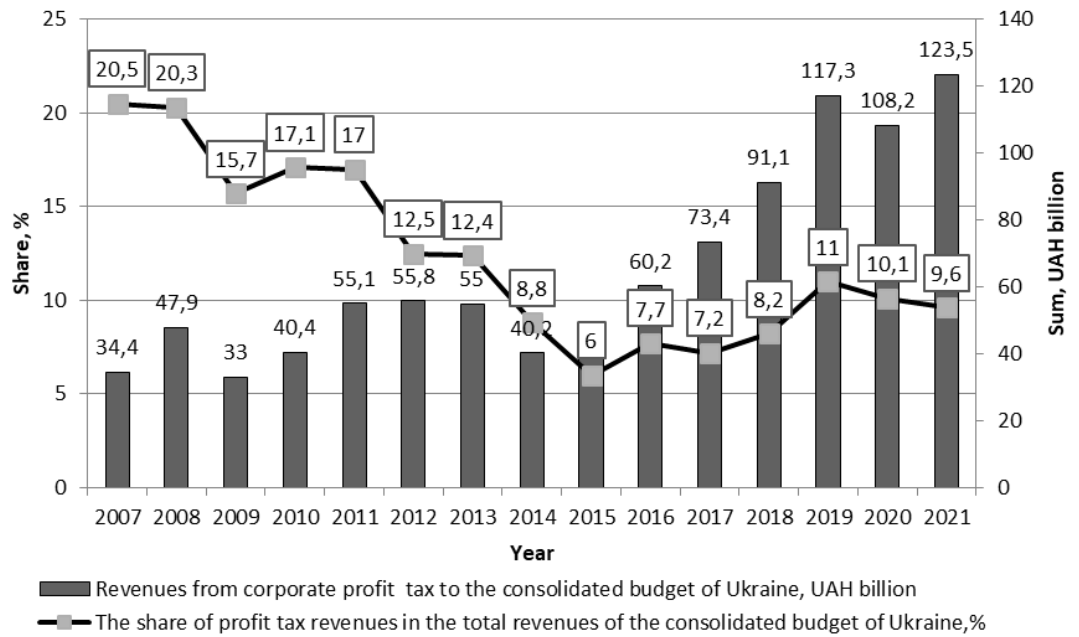


Fig. 2. Revenues dynamics from the corporate profit tax payment to the consolidated budget of Ukraine for 2007–2021

Source: Formed by the authors on the basis (The price of the state , 2023).

Restaurant business is a specific sector of material production, which belongs to the service sector. Here there is a manufacturing of products for individual orders in small and large volumes, there is a certain specialization of enterprises in products production. Restaurant business combines the functions of production, distribution (partial), exchange (sales) and organization of consumption of finished food.

During the production process in the restaurant business, a public product is created. The foodstuffs that are processed and cooked are sold with new consumer properties. In doing so, the labour of employees in the restaurant business is accumulated in a new product, creating surplus value. In contrast to the food industry, where food is produced but not sold to the public or consumed locally, in the restaurant business the use value of the products produced takes a form that can be consumed in that enterprise.

The production functions bring the restaurant business enterprises closer to the food industry enterprises, where food is produced but not sold directly to the population due to the specifics of consumption, the functions of exchange – to retail trade enterprises, where the delivery of goods, storage and their sale are organized. Food service organization reflects the specifics of the restaurant business and is a function that is not inherent to other sectors of the economy.

Profit determination in the accounting practice of the restaurant business may be done using trade or production approaches. If the restaurant business enterprise is a separate structural unit (which, for example, is not a hotel part), the trade approach is usually chosen (because it is simpler). Thus, at the micro level, the source of profit formation and coverage of all costs other than those that form the initial cost of the restaurant enterprise's products and inventories in accordance with Accounting Regulation (Standard) 9 "Inventories" are trade margins (Калайтан et al., 2019).

Adaptation of the analytical profit model to the restaurant business peculiarities with big assortment sales was made in a scientific research paper (Калайтан, 2004). The model can be used to determine factors influence and includes the following factors: changes in the physical volume of sold goods and own production; changes in the turnover structure, which is connected with changes in physical volume; changes in trade margins; changes in current variable and fixed costs (1):

$$P = D \sum_{i=1}^n d_i m_i - F, \quad (1)$$

$$\text{where } d_i = \frac{Q_i T_i k_i}{\sum_{i=1}^n Q_i T_i k_i}; \quad m_i = \frac{T_i k_i - V_i}{T_i k_i}; \quad k_i = \frac{100 + l_i}{l_i};$$

D – total turnover;

d_i – the goods, products turnover share of the i -th kind in total turnover D ;

T_i – trade margin for the i -th type of goods, products;

k_i – the ratio of selling price and trade margin for goods, products of the i -th kind;

l_i – the percentage of trade margin on goods, products of the i -th type;

Q_i – number of sold goods, products of the i -th kind;

F – fixed costs covered by trade margin (fixed coverage costs);

V_i – variable costs covered by trade margin and attributable to a unit of goods, products of the i -th kind;

m_i – contribution margin rate for the i -th sale item.

Determining the influence of factors to calculate different operational decision options in the financial results interpretation presented above provides transparency in the decision-making.

Exploring profit in the hotel business, Efimova et al. (2005) define it as the difference between income (revenue) from the services sale and the hotel operating costs. Munin et al. (2005) treat the hotel profit as "the services price of a special kind of labour". According to Manachyns'ka (2014) the hotel profit should be interpreted as a structural element of prices for the basic accommodation service, other basic and additional services, characterizing the result of both the room stock

operation and structural additional and ancillary units of hotel facility as a whole. This definition takes into account the specific nature of the hotel core business and the services complex nature in the hotel industry. Thus, profit generation by hotel businesses is mainly the result of the services sale, which is based on the labour and capital mobilization.

Given the above, in our view, the hotel room profit model can be represented as:

$$P = D \sum_{i=1}^n d_i m_i - F \quad (2)$$

where D – the total volume of room sales services;

d_i – the share of revenues from the sale of rooms of the i -th type of price category in the total volume of services provided D ;

F – fixed costs,

m_i – contribution margin rate from the rooms sale of the price category of the i -th type.

Calculation of the factors influence on the room profit formation according to the specified model (2) will make it possible to determine the optimal rates and structure of room sales services in terms of maximising hotel profits.

Conclusions. The results of the analysis of the scientific literature on the topic of this study showed an ambiguous interpretation of the profit category in the historical aspect of its development. Profit is a many-sided and complicated category that has constantly evolved from antiquity to modern times. The significance of profit is demonstrated by the fact that it is the main source of financial resources at the micro and macro levels. Income tax is important for the formation of state budget revenues. Analysis of dynamics of income tax revenue and its share in the consolidated budget of Ukraine for the period 2006–2021 showed that the share of income tax in the revenue structure of the consolidated budget of Ukraine is significant and has fluctuated over the past 7 years in the range of 6–11%.

The versatility of profit is manifested in the specificity of its formation in various sectors of the economy. The hotel and restaurant business belongs to the service sector. Herewith, restaurant enterprises perform the functions of production, trade and service provision. Analytical study of the influence of factors on the formation of profit requires a qualitative analytical model that would take into account the specified specifics. Such a model should be built on a margin approach.

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ІСТОРИЧНІ АСПЕКТИ ФОРМУВАННЯ КАТЕГОРІЇ ПРИБУТКУ ТА ЇЇ СУЧАСНА ІНТЕРПРЕТАЦІЯ ДЛЯ ПІДПРИЄМСТВ ГОТЕЛЬНО-РЕСТОРАННОГО БІЗНЕСУ

Метою даного дослідження є (1) вивчення історичних аспектів формування економічної категорії «прибуток», (2) визначення сучасних характеристик категорії «прибуток» та (3) особливостей формування прибутку для підприємств ресторанного та готельного бізнесу. У процесі дослідження історичних аспектів формування категорії прибутку та її сучасного стану використано метод систематизованого огляду наукової літератури по даній темі. З метою оцінки економічного значення прибутку як основи розвитку держави використано метод аналізу рядів динаміки, графічний метод на основі використання електронних таблиць Excel. Для оцінки факторних впливів на формування прибутку підприємств готельного та ресторанного бізнесу застосовано метод моделювання. Результати аналізу наукової літератури за темою даного дослідження показали неоднозначне трактування категорії прибутку в історичному аспекті її розвитку. Прибуток є багатогранною та складною категорією, яка постійно еволюціонувала від часів античності до сучасності. Значення прибутку демонструє той факт, що він є основним джерелом фінансових ресурсів на мікро- та макrorівнях. Податок на прибуток має важливе значення для формування доходів державного бюджету. Аналіз динаміки надходжень від сплати податку на прибуток показав, що частка податку на прибуток у структурі доходів зведеного бюджету України є значною і коливається за останні 7 років у межах 6-11%. Багатогранність прибутку проявляється у специфіці його формування в різних секторах економіки. Готельний і ресторанный бізнес належать до сфери послуг. Окрім того, підприємства ресторанного бізнесу виконують функції виробництва, торгівлі та надання послуг. Аналітичне дослідження впливу факторів на формування прибутку вимагає якісної аналітичної моделі, яка б враховувала зазначену специфіку. Така модель має бути побудована на маржинальному підході.

Ключові слова: **фінансові результати, витрати, маржинальний дохід, готель, ресторан.**

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