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BUSINESS PLANNING IN THE RESTAURANT INDUSTRY

Regular and coherent drawing up of a plan of actions carried out to achieve the goals of the company is an essential factor for its successful function. The approach in which the company sets a specific plan, adjusts it in advance during the changes in the external environment, and also creates a high-quality policy of handling material and labor resources is undoubtedly successful in the researched type of studies.

Business plans can be subdivided according to the period of time they cover. Long-term planning is usually characterized by long periods of time (5 years or more). Estimation of expected costs takes into account the cost of new equipment and other elements of fixed capital during the formation of the long-term plan. After calculating the standard and actual costs, an assessment is made of the difference between them and what caused it [1].

Medium-term planning is implemented in the interval from 1 to 5 years. This type of planning is used in accordance with the future plan as well as details targets and tasks for a shorter time period.

Short-term planning is mainly produced over one year. This type of plan is based on the quality of the long-term planning of the company [2]. Current planning represents the actual conditions, along with financial and human resources that the firm owns in a specific period of time.

A specific aspect of managing a restaurant business is susceptibility to factors of consumer demand, namely, income and consumer preferences. In addition, the catering industry requires a developed infrastructure that includes a complex of industrial and food producers, delivery methods, additional services, and so forth.

It becomes obvious that the components of restaurant service are the requirements that are satisfied with its help. For this exact reason, the efficiency of running a restaurant business will largely be determined by the needs of clients,

predominantly of the local market. In order to identify these needs as the basis for further planning the activities of a restaurant service enterprise, methods of sociological and marketing research can be used, among which the most accessible are questionnaires and surveys [1].

It is very important not only to conduct a questionnaire or a survey, but also to apply methods that allow analyzing the results for further planning and forecasting. The calculation of the sample will make it possible to specify as much as possible data which will be obtained during the questionnaire or survey.

It is necessary to take into account such feature of the activities of the restaurant business when in the conditions of the economic downturn, people begin to save on services. In other words, in conditions of limited funds, the consumer will refuse from eating in a cafe or restaurant in favor of homemade food.

Thus, when forming a demand forecast in a restaurant business, as well as researching needs, it is important to take into account the purchasing power of the local consumer [3]. In our opinion, planning and forecasting the profit of public catering enterprises, taking into consideration the specifics of such management, reflects the method of direct calculation. At the first stage, the level of trade mark-ups is predicted, then the mark-up is calculated for products of own production and purchased goods, along with the cost price and the rate of return.

At the second stage, the amount of supplements and markups is calculated when the structure of the required raw materials by types of products, the rate of supplements and markups for each type of raw material are known. The total amount of gross income is determined by summing the supplements, markups for all product groups. The level of gross income will be equal to the ratio of the amount of gross income to the total volume of gross commodity circulation in sales prices (or in the cost of raw materials and goods at retail prices plus the amount of markups).

Hence, the sectoral features of public catering dictate the need for certain approaches to planning. This is initially about the domination of financial indicators in planning over natural ones, the inclusion in the planning system of not only

production, but also financial resources, and, finally, the need for internal planning of activities, taking into account current and strategic goals [3]. In the conditions of economic independence, dynamic economic development, market instability and constant growing competition, no one except the firms themselves (represented by management or owners) will do this: there is no ready-made plan that will lead to the desired financial result, and no one except managers and owners themselves, will not be able to form such a plan.

Having a well-developed plan allows us actively develop entrepreneurship not only in the catering sector, but also to attract investors, partners and credit resources for additional activities. At the same time, the plan is a guide to taking certain actions and direct execution of them. It is used to test ideas, goals, to improve the efficiency of enterprise management and predict performance results. As the implementation progresses and changes of circumstances, the plan may be refined by adjusting the relevant indicators.

Consequently, business planning is an integral part of the successful functioning of the enterprise. Any company, regardless of their scale and sphere of activity, has to deal with planning in the new conditions. An entrepreneur, depending on the amount of time and acceptable in terms of the content of the planning decisions, can choose the appropriate plan which in his opinion will work successfully for this firm.

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