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ORGANIZATIONAL AND METHODOLOGICAL ASPECTS OF TIME TRADING ACCOUNTING IN THE ESTABLISHMENTS OF A NEW FORMAT

Naumova T.A., Kyrylieva L.O., Shekhovtsova D.D. Organizational and methodological aspects of time trading accounting in the establishments of a new format. The article presents a new format of the catering business enterprises' organization in Ukraine; the notion of a new model of people's work organization with different types of occupations in the common space – coworking – is defined; the advantages and disadvantages of new format establishments “ANTI-CAFÉ” are determined, the features of representation in accounting of time trading in the new format establishments are considered; the prospects of the format “ANTI-CAFÉ” further development in Ukraine are determined.

Key words: catering business, new format, coworking, free space, cafe, anti-café, time-cafe, accounting aspect, taxation.

Наумова Т.А., Кирильєва Л.О., Шеховцова Д.Д. Організаційно-методичні аспекти обліку торгівлі часом у закладах нового формату. В статті відображено новий формат організації ресторанного господарства в Україні; визначено поняття нової моделі організації праці людей з різним типом зайнятості у спільному просторі – коворкінгу; встановлено переваги та недоліки закладів нового формату «АНТИКАФЕ», розглянуто особливості відображення в обліку торгівлі часом у закладах нового формату; визначено перспективи подальшого розвитку формату «АНТИКАФЕ» в Україні.

Ключові слова: ресторанна справа, новий формат, коворкінг, вільний простір, кафе, анти-кафе, тайм-кафе, обліковий аспект.

Наумова Т.А., Кирильєва Л.А., Шеховцова Д.Д. Организационно-методические аспекты учета торговли временем в заведениях нового формата. В статье отражен новый формат организации ресторанного хозяйства в Украине; определено понятие новой модели организации труда людей с разным типом занятости в общем пространстве – коворкинг; установлены преимущества и недостатки заведений нового формата «АНТИКАФЕ»; рассмотрены особенности отражения в учете торговли временем в учреждениях нового формата; определены перспективы дальнейшего развития формата «АНТИКАФЕ» в Украине.

Ключевые слова: ресторанное дело, новый формат, коворкинг, свободное пространство, кафе, анти-кафе, тайм-кафе, учетный аспект.

Formulation of the problem. The restaurant business in the world is one of the most profitable. According to statistics, the average cash cycle invested in a restaurant is 5-6 times faster than investments invested, for example, in the clothing store. In countries of Western Europe, the USA, and Japan, there was recorded an increase of customers' costs spending on activities exactly in restaurants. Nowadays the market for catering business enterprises' services is constantly expanding and changing under the influence of various factors of the internal and external environment. Tastes, preferences, and solvency of consumers are directly dictating changes about various concepts of catering business enterprises' organization in the local market, which on the one hand provides the support one another, on the other hand – creates a competitive environment that promotes quality improvement, attracting more consumers and, as a result, to increase profits. Free space (“anti-café”, “time-café” or “time clubs”) is a totally new format of establishments in the current development of catering business enterprises in Ukraine.

The relevance of the research topic is the dynamic development of the Ukrainian catering business enterprises, which is determined by the intensification of competition between food establishments, the emergence of new formats of institutions organization, and the use of innovative approaches to their action; the choice of the taxation system and accounting aspect of provided services.

Actual scientific research and issues analysis. Fundamental aspects of the development of catering business enterprises in Ukraine have been reflected in the works of: A. Usina, T. Kononenko, N. Polstiana, I. Khvalina, O. Ivanik, H. Munin, A. Zmiiov. The tendencies of catering business enterprises' development were studied by many scientists, in particular, they were covered in the scientific and methodological works of I. Volkova, O. Zavadynska, L. Kotsiuba, M. Malska, M. Peresichnyi, P. Putsentailo, H. Piatnytska, J. Walker in industry periodicals and Internet publications. The other aspects of organizing the activity of new formats at catering business enterprises were investigated by A.A. Hradil, N.V. Yazvinska, E.Iu. Semenenko, E.A. Kukhta, N.P. Skryhun, L.V. Kapynus, T.V. Livoshko, S.M. Savchenko, K. Snihur, V.Ia. Brych.

Without diminishing the significance of the existing achievements in this problematic, some of its aspects, in

particular, the current state, development trends, and the peculiarities of accounting in the institutions of new formats, require further scientific analysis and study, which was defined as the purpose of this article.

The research objective. The purpose of the study was to investigate organizational and accounting aspects of the development of catering business enterprises' new formats in different countries of the world and to offer recommendations on an adaptation of this format of establishments to modern conditions in the domestic market.

The statement of basic materials. In times of fast and incessant changes, we strongly reject outdated stereotypes. A variety of “anti-” creates as opposed to them. And, for a wonder, this prefix very often points to the positive development of the phenomenon to which it is added. The term “coworking” is borrowed from English and literally means “working together”. Coworking is a relatively new model of people's work organization with different types of occupations in the common space.

Historically the definition of coworking is an approach to the people's work organization with different types of occupations in the common space; narrowly it is a similar space, a collective office [6]. Another definition – is the form of self-organization, the community of free people of any professions and status, united in one space to perform some of its work [7]. T. V. Livoshko interprets the concept of “coworking” a little bit differently: “Coworking is a model of work where employees remain free and independent and use free space for their activities” [10]. According to O. I. Pasternak and M. O. Karpyak, “coworking is a new ecosystem, a network of people united ideas, new technologies, and creativity” [11, p. 21].

Thus, according to the given definitions, the coworking is a free space where a person wants to develop, work, invest, relax, get acquainted with new people, form a team of specialists-like-minded persons, develop their own business. Having analysed the approaches to the definition of “coworking” we propose to interpret it as a centre that contains everything necessary for comfortable work, as well as facilitates informal communication and rest.

The historical aspect of the emergence of coworking suggests its emergence in the USA in the middle of two thousand years. The first coworking centre was organized by an American software developer with freelancers in

2005. Since then, this phenomenon has become increasingly popular in the world. And for today in Ukraine, there are about 23 coworking centres [1]. In Milan, in particular, such a form of work is so popular that the number of such establishments is growing rapidly, and the City Council compensates post facto the payment of a workplace for coworking to those who wish [8]. Ivashina L.L. accents that every year the demand for banquet service is growing, which makes this business area highly attractive. The catering market in Ukraine has been developed only by 3-5%, and its capacity is estimated at 72 million UAH. The main consumers of catering services in Ukraine are corporate clients; their share is about 70% [3, p. 315]. However, in spite of the success of the implemented projects, they are still quite small in Ukraine. As for the coworking, the most of them are in Kyiv (28 coworking spaces as of 2017, 35 – as of 2018). Among other cities, leaders are Kharkiv, Odesa, Lviv, and Dnipro. Coworking spaces are also appearing in smaller cities such as Ternopil, Zhytomyr, Mariupol, Chernivtsi, and Cherkasy. In 2018, their total number varies from 48 to 61 objects according to various sources. That is, we can state the tendency spread not only in large cities [9].

Young people, students or novice specialists need a place where they could spend time in an interesting and diverse way without spending too much money (because scholarships and salaries are not too high).

All this led to the creation of a new format establishment in the post-Soviet countries – anti-café. Legally, the main provisions concerning the activities of catering business enterprises are set out in the order of The Ministry of Economic Development and Trade of Ukraine “Order on Approval of the Rules of Work of Catering Business Enterprises” as of 24.07.2002; DSTU “National Standard of Ukraine. Establishments of the catering trade. The classification” as of 1.07.2004; the International Standard Industrial Classification of All Economic Activities (ISIC) of the UN 5520, and in other DSTU, GOST, TU.

It should be noted that these normative documents determine the general aspects of activity in the sphere of the restaurant industry and the division of catering business enterprises by types. The general classification of catering business enterprises is provided in DSTU 4281: 2004 “National Standard of Ukraine. Establishments of the

catering trade. Classification” dated 1.07.2004. And it’s based on a set of requirements for the:

- the range of products;
- level of service and provided services [5].

The definition of a “café” is interpreted as an “establishments of the catering trade with a wide range of simple dishes, confectionery and beverages, which uses self-service or waiter services” and is allocated to a separate group in item 4.1 “Sale of food and drinks, usually intended for consumption on a place with or without entertainment shows” and has an extended classification: 4.1.2 cafes; 4.1.2.1 coffee shop; 4.1.2.2 cafe-bar; 4.1.2.3 café-bakery; 4.1.2.4 tea salon; 4.1.3 cafeterias; 4.1.4 snack bar; the tavern [5].

We reckon that the existing classification of restaurant-type facilities does not take into account all formats that are currently common among modern youth. We have offered to widen and complete the classification features of the café according to the criteria presented in Fig. 1. The new

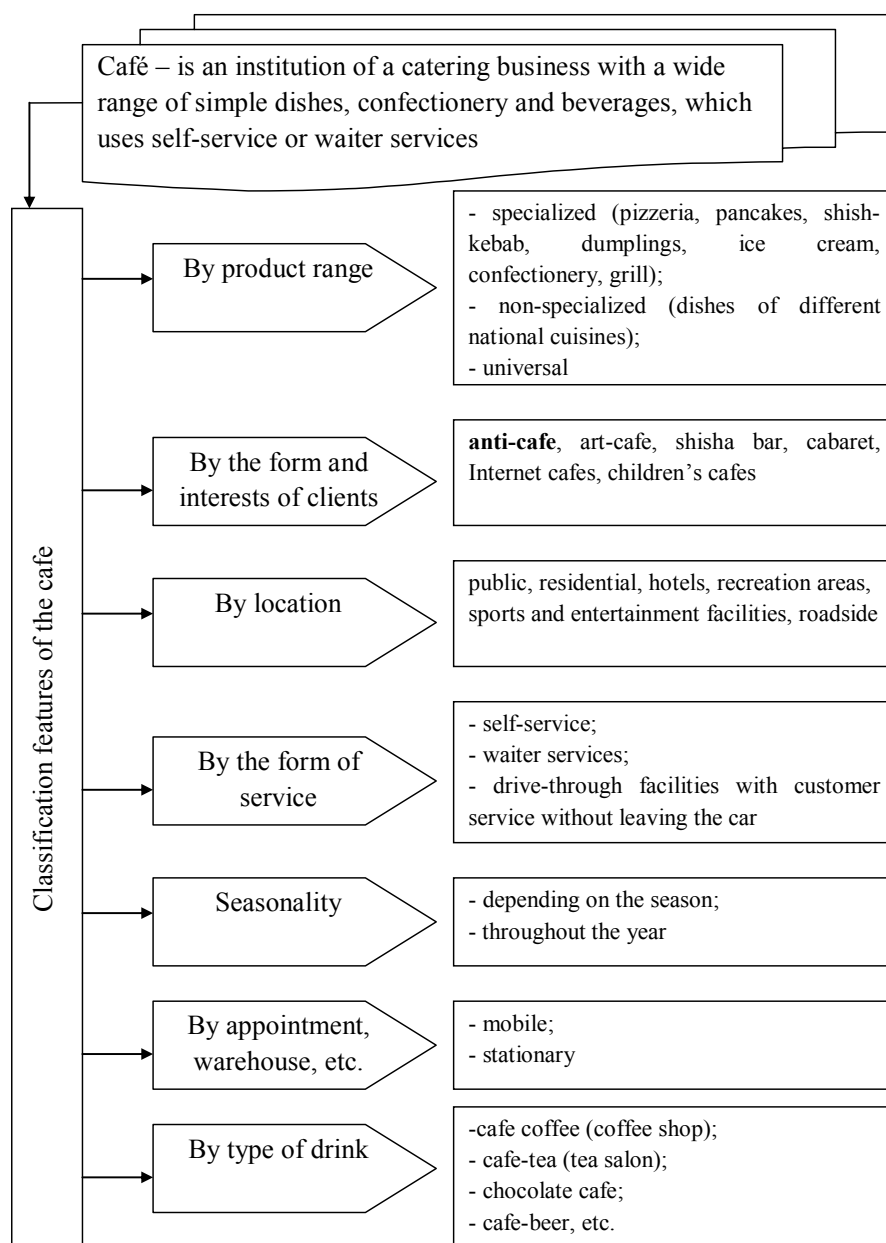


Fig. 1 The main features of the cafe classification

Source: systematized for [1, 3-4]

format of catering business enterprises as anti-café should be distinguished in the general classification of types of cafes by the form and interests of customers.

It should be mentioned that anti-cafe is a new format of catering business enterprises. Therefore, there is no single approach to defining this concept among scholars involved in the organization and accounting of service provision in these type institutions. There is a widespread view, according to which the anti-café is a type of public institutions with social direction, the main characteristic of which is a payment, first of all, for the spent time [4, p. 5; 12, p. 164].

Considering different approaches to the definition of new format institutions, we came to the conclusion that anti-cafe, coworking, open-space are a popular type of public institution, whose idea is that visitors pay for their stay in it, the cost of which includes additional services: treatments, entertainment, Wi-Fi, TV, games, press, events.

Based on the above, we have identified the basic functions of anti-cafe (Fig. 2).

Scientist’s researches suggest that in September 2017 10,994 food companies operated in the six largest cities of Ukraine (Kyiv, Lviv, Odesa, Kharkiv, Zaporizhzhia, and Dnipro). The largest part belongs to institutions such as cafes and restaurants – 46% (5,009 units). The facilities in the fast food category are slightly lower – 40% (4 427 units), the part of bars, pubs, and nightclubs is the lowest – 14% (1,558 units) [9].

In terms of cities, the largest number of catering business enterprises is in Kyiv, which by this indicator almost in 2.5 times outstrips Kharkiv and Odesa, more than four times – the Dnipro and almost in 10 times – Zaporizhzhia. It is interesting that Lviv, which is considered one of the centres of gastro-tourism in Ukraine, also lags far behind the capital and has only 1 294 catering establishments [2, p. 72-73].

The average daily flow in institutions of a new format is about 25 people, and the average duration of one client’s stay in an anti-cafe is 3 hours. The age category of anti-cafe visitors ranges average from 16 to 40 years [13, p. 103].

One of the most important strategic tasks of anti-cafe management is to identify the accounting policies. We

think that coworking is actually “renting” workplaces (offices and/or office equipment).

During the study, we determined that, as in Ukraine and in the world, there are a number of restaurant business establishments, which are positioned as anti-cafes without complying with the above criterion. We made a comparative characteristic of the formats of the café in Table 1.

The research of the new format institutions in Kharkiv showed that the terms of such “lease” can vary in the range from several hours to several years, depending on the needs of a specific “tenant”.

We have proposed a clear definition of such concepts as “landlords” (coworking centres) – they are owners of coworking offices that provide coworkers with workplaces for a certain period of time and for a fee and “tenants” (coworkers) are individuals or legal entities who rent coworking offices to carry out there their work. In our opinion, it is quite possible to formalize the rent of workplace through a lease agreement. Therefore, the subject of the lease can be a thing, which according to Part 1 of Art. 760 of the Civil Code of Ukraine is defined individually and preserves its original appearance at repeated use [14].

We think that in the accounting system the lease transactions about the leasing of non-current assets such as premises, computers, tables, chairs, etc., shall be reflected on the accounts of class 1 “Non-current assets” and used the basic provisions of Ukrainian Accounting Standard 14 “Leases” [15]. The transfer of property to lease should be reflected only in the analytical account. This form of organization of work allows coworkers to optimize their costs.

Conclusions and perspectives for future research. Analysing the current trends in the restaurant industry in Ukraine, it can be argued that recently so-called free or creative spaces appeared, they often call themselves “coworkings”, “anti-café” or “smart café”. The main advantages of the new format of catering business enterprises are that visitors pay for their stay in it, the cost of which includes additional services. The legal and accounting policies of coworkings haven’t different from leasing or rent. This form of work organization allows coworkers to optimize their costs.

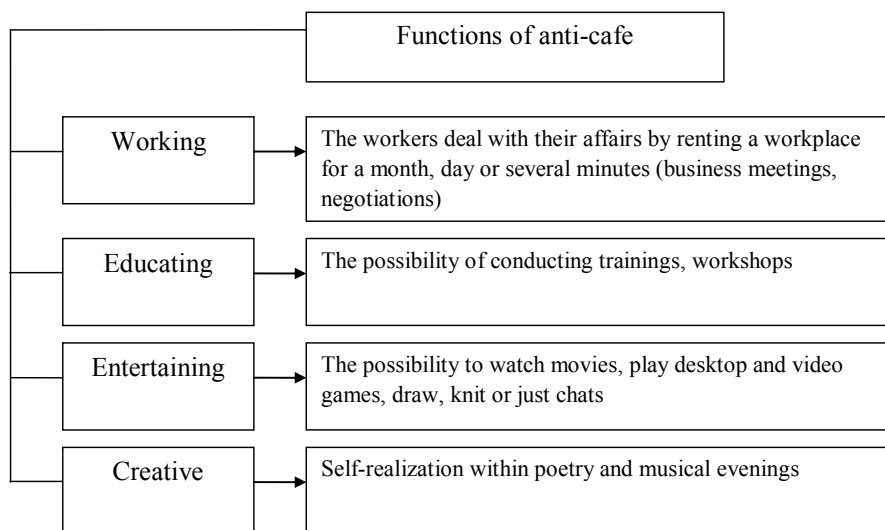


Fig. 2 The basic functions of anti-café

Source: author’s development

Table 1

The major differences of anti-cafe from the usual café

	Feature	The format of the institution	
		Cafe	Anti-cafe
1	Definition	The catering and relaxation establishment, it is similar to a small restaurant, but with a limited, compared to a restaurant, assortment.	Visitors pay for their stay in it, the cost includes additional services: dining, entertainment, Wi-Fi, TV, games, events.
2	Design and overall atmosphere	Depend on the concept of the institution, pricing policy, and target audience. The appropriate atmosphere is created (business style, romantic, thematic direction, etc.).	The design: one large hall or several diverse zones with a cosy, simple interior in which visitors move freely. The atmosphere of home comfort.
2	Target audience	Men and women of all age groups. The level of earnings – medium, high. Visitors attend cafes for lunch breaks, holidays, during weekends, for meetings, relax with friends, work.	Men and women aged between 17 and 45 (young people). The level of earnings is low to medium. Visitors attend an anti-cafe after studying/working with friends for communication, games, training, and work.
3	Location	Stationary – in separate buildings, more often inside (on the first floors) or an annex to them; street – in separate buildings or near roads; seasonal cafes – near the sea, mountains, etc. Outdoor Cafe.	Anti-cafes are located outside the city centre, near the target audience (student towns), near educational institutions.
5	Loyalty system	Depending on the type of cafe (it is possible to drink alcoholic products that are bought at the institution or brought with them). There are special places for smoking.	It is not forbidden to bring your food, so you can celebrate your birthday. But drinking alcoholic drinks and smoking is prohibited.
4	Payment for services	Payment is for ordered meals. Pricing policy depends on the specifics and class of the institution.	Only the time of stay is paid. The price includes tea, coffee and sweets for tea. There are no discounts, even if the family arrives. In some establishments, there is ice cream, pizza, pies for an additional fee.

The disadvantages of the existence of institutions of the new format are: the lack of definition of such a concept in the law; control by the controlling bodies (concealment of labour relations, the activity of a foreign economic entity

without registration in Ukraine, evasion of taxes, etc.). In our opinion, existing shortcomings can be eliminated if activities are carried out within the framework of legislative norms and activities.

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