DOI: 10.55643/fcaptp.1.66.2026.5038

CONCERNING THE ISSUE OF DEVELOPING A STRATEGIC TOOLKIT FOR THE HARMONIOUS DEVELOPMENT OF TOURISM AND HOTEL-RESTAURANT ENTERPRISES

Tetiana Kulinich
Candidate of Economic Sciences, Associate Professor of the Department of Management of Organizations, Lviv Polytechnic National University, Lviv, Ukraine;
e-mail: tetiana.v.kulinich@lpnu.ua
ORCID: 0000-0003-0110-7080
(Corresponding author)

Olha Prosovych
PhD in Economics, Associate Professor of the Department of Management of Organizations, Lviv Polytechnic National University, Lviv, Ukraine;
ORCID: 0000-0003-2835-0603

Andrii Ivanov
PhD in Economics, Doctoral Student of the Department of Tourism and Creative Industries Management, State University of Trade and Economics, Kyiv, Ukraine;
ORCID: 0000-0002-7691-3012

Maryna Hrabar
PhD in Economics, Associate Professor of the Department of Tourism, State Higher Educational Institution «Uzhhorod National University», Uzhhorod, Ukraine;
ORCID: 0000-0002-2753-4462

Illya Zhayvoronok
PhD in Economics, Department of Management of Organizations, Lviv Polytechnic National University, Lviv, Ukraine;
ORCID: 0000-0001-6304-368X

Received: 21/10/2025
Accepted: 27/01/2026
Published: 28/02/2026

ABSTRACT

The literature review shows that, at the national level, developing a strategic toolkit for harmonious development, including for tourism and hotel-restaurant enterprises, is still at an early stage. The unresolved nature of these issues hinders the transition of businesses to a development model that considers both the actual alignment of the components of the economic, social, and environmental (ESE) effect and the desired configuration of their combination.

The article aims to develop a strategic toolkit for the harmonious development of tourism and hotel-restaurant enterprises, establishing a consistent conceptual framework for aligning ESE development directions and selecting effective tools for managerial decisions that ensure business sustainability without negative future consequences.

The study, for the first time, attempts to provide a clear answer regarding the possibility of developing such a toolkit that ensures the reproducibility, comparability, and consistency of long-term managerial decisions. It is noted that this can be achieved by modeling the interrelations between components within the defined conceptual framework.

As a result, the study proposes a structural approach to forming a stable conceptual basis for the harmonious development of tourism and hotel-restaurant enterprises, addressing not only the actual alignment of ESE effects but also the configuration of their combination.

The study also substantiates that the effectiveness of the proposed approach to designing a toolkit for the harmonious development of enterprises is confirmed by its capacity to ensure the alignment of ESE effects arising from enterprise activities.

Finally, the study emphasizes that the effectiveness of the proposed approach is confirmed by the ability of enterprises to align ESE effects. The potential value of solving this problem lies in creating a scientifically grounded and practically applicable toolkit enabling tourism and hotel-restaurant enterprises to adapt and scale models of harmonious development.

Keywords: correlation-regression analysis, strategy, harmonious development, tourism and hotel-restaurant enterprises, strategic toolkit, alternative development theories, Balanced Scorecard (BSC), sustainable development

JEL Classification: O4, C33

INTRODUCTION

Addressing the contemporary challenge of ensuring effective business operations without negative future consequences in the tourism and hospitality sector, it should be noted that the primary issue is the absence of a well-developed strategic toolkit that provides a consistent and effective set of models and instruments for planning and managing harmonious development.

This assertion is supported by data from an Ernst & Young study conducted in 2024. Among 100 leading tourism and hospitality enterprises in Ukraine that reported implementing sustainable development principles, only the management of 3% could clearly define the format of models for planning and managing harmonious development. Another 6% were able to outline, in general terms, the instruments for planning such development.

In contrast, 92% of surveyed enterprises indicated only that a strategic toolkit for harmonious development exists as a "variable model", shaped according to the enterprise's conditions, resources, and objectives. In other words, the management acknowledged the existence of a strategic toolkit but faced difficulties in clearly defining its structure. Furthermore, management reported insufficient awareness regarding the actual balance of the components of harmonious enterprise development, which impedes effective planning and management of such development.

It should be emphasized that this issue requires urgent attention, as since 2015, the United Nations Sustainable Development Goals (UN SDGs), in their 2015 formulation, have served as an official international benchmark not only for state development but also for business entities, as highlighted in previous studies (Kulinich et al., 2025; Medina-Hernández et al., 2023). This is particularly relevant for tourism and hospitality enterprises considering the need to update the regulatory framework for sustainable development in these sectors (which, as demonstrated in previous research by the authors (Kulinich et al., 2025), constitutes the foundation for transitioning such businesses toward harmonious development).

It should be noted that Ukraine's national Strategy for the Development of Tourism and Resorts (Document No. 168-2017-r) covers the period up to 2026. Therefore, there is a clear need to adopt a new strategic document in this area, including one to establish formally the requirement to ensure the balanced development of all components of sustainability at the enterprise level.

This is also relevant for tourism and hospitality enterprises, which actively influence local economies, create jobs, and shape regional images. These enterprises are closely linked to the use of natural and cultural resources; therefore, the adoption of unsustainable practices (e.g., pollution, overexploitation of natural resources) or a haphazard approach to harmonious development can undermine the attractiveness of locations and services and lead to environmental problems.

Moreover, contemporary tourists and consumers of hospitality services increasingly prefer companies that adhere to the principles of sustainable development, ethical conduct, environmental responsibility, and social accountability. For example, a Booking.com study (2023) indicated that over 46% of travelers choose accommodations with eco-friendly practices, and 76% prefer trips that incorporate elements of sustainable tourism. Similarly, research by the Worldchefs Global Federation of Chefs Associations (2024) demonstrated that restaurants implementing environmentally responsible practices positively influence consumer preferences, with more than 90% of clients willing to recommend such establishments to others. Failure to comply with these standards can negatively affect an enterprise's competitiveness.

In practice, there is a need to develop a strategic toolkit that clearly defines an overall, long-term action plan aimed at harmonizing the development of each individual economic entity, including those in the tourism and hospitality sectors, and ensures its effective implementation. In other words, such a system should enable businesses to develop efficiently over the long term while preventing future problems or harm, whether economic, social, or environmental.

LITERATURE REVIEW

The development of a strategic toolkit for the harmonious development of enterprises is an integral part of both international and domestic scientific discourse, conducted within the framework of alternative development theories. These theories offer economic actors alternative development models (in contrast to the most widespread models, which are oriented toward aggressive economic growth), emphasizing the balance between meeting the current needs of humanity and safeguarding the interests of future generations (Daly, H.E., 1996; Lang, D.J. et al., 2022), as well as between the three fundamental components of such development, economic, environmental, and social (Stryzhak O. et al., 2021).

At the domestic level, however, the development of a strategic toolkit for harmonious development, including for tourism and hospitality enterprises, remains at an early stage, due to the absence of a systematic methodological framework, low managerial awareness regarding approaches to selecting effective practices for harmonious development, and the predominance of short-term economic interests over long-term strategic goals, as highlighted in our previous studies (Kulinich et al., 2025).

It should be noted that, in some sense, Meadows D. (1972) was among the first contributors to international scientific discourse to address not only the challenge of ensuring effective business operations without negative future consequences but also, together with the team of the Club of Rome (Meadows et al., 1972), to emphasize that long-term business

stability is unattainable without a foundational conceptual framework. While she did not explicitly equate this conceptual framework with the notion of a "strategic toolkit", her attempt to structure a set of ideas, principles, and concepts demonstrated that a basis exists for constructing a strategy for harmonious development. It should also be noted that, due to the abstract nature of this framework, its initial application was limited to the maximization of the overall economic, social, and environmental effect.

To date, significant progress in the theory and practice of developing a strategic toolkit for harmonious enterprise development has not been achieved. For example, Adiningrum T.S. (2012) observes that the formulation and implementation of a harmonious development strategy remains widely debated, without effectively addressing urgent issues related to its abstract nature, as little attention is given to concrete formalization methods, particularly the selection of strategic tools.

Rodrigues, M., and Franco, M. (2019) similarly emphasize that the process of strategy formation has not yet been systematically defined or clearly delineated, not only due to the absence of standardized toolsets but also because of the lack of unified metrics (zones or perspectives) capable of coordinating long-term harmonization processes. Analyses of recent studies (Okumus et al., 2020; Singh et al., 2023; Singh et al., 2023) indicate that these challenges are equally relevant for tourism and hospitality enterprises.

Nonetheless, both domestic and international research provide developments whose provisions are promising as foundations for constructing a strategic toolkit for the harmonious development of tourism and hospitality enterprises.

In particular, among the contributions that have laid the groundwork for interpreting the essence and unifying approaches to structuring such a toolkit, the following stand out:

1. Çoban E. et al. Their main contribution lies in situating the strategic toolkit within a unified conceptual model and in defining methodologies and measures that ensure its functionality (Çoban et al., 2022).
2. Madanaguli, A. et al., Ustik T. et al. Their contribution involves grounding the development of a strategic toolkit on a standardized, uniform basis (Madanaguli et al., 2023; Ustik T. et al., 2024). In other words, these scholars propose first establishing general conceptual foundations (expressed through a general model or the Meadows D. conceptual framework) to define strategic dimensions or directions, and only subsequently addressing specific tools.

We concur that a unified conceptual foundation should function as a construct of dimensions through which the narratives of harmonious development for tourism and hospitality enterprises are conveyed.

Among the works providing a foundation for selecting tools and methods to determine strategy functionality, notable contributions include Elizabeth E., Prabowo H., Setiowati R., Bandur A. (Elizabeth et al., 2025), Almeida F., Wasim J. (Almeida et al., 2022), Ustik T., Kolodnenko N., Sorokokit O. (Ustik et al., 2024), Yevsuykov O., Akhmedova O., Sysoieva S., Stankevych S., Vasiliev A., Anichkin Ye. (Yevsuikov et al. (2020)).

Thus, Ustik T. et al. (2024) propose selecting various measures (for example, rational use of natural resources, increasing the level of environmental safety, reducing the impact of seasonality, lowering consumption levels, and minimizing waste). However, they consider these measures exclusively in terms of their impact on achieving strategic development goals for the enterprise.

Moreover, Elizabeth E. et al. (2025) suggest applying factor analysis and related economic-mathematical modeling methods for assessing such an impact. In particular, Yevsuikov O. P. et al. (2020) classify correlation–regression analysis among these methods, proposing its use as a basis for establishing quantitative relationships between factors and performance indicators, as well as for assessing the strength of their influence.

At the same time, Almeida F. et al. (2022) recommend using the method of shaping a goal map, that is, visualizing the interconnections between the strategic goals of an enterprise in different dimensions (economic, social, environmental, innovative, etc.), and conducting a comprehensive analysis for identifying and preparing strategic measures to serve as a foundation for sustainable enterprise development.

Overall, these scholars advocate focusing on the integration of key principles aimed at harmonizing economic, social, and environmental effects within the framework of development strategies of an enterprise.

However, Frimpong, F. K. S., Hope, E. K., Acheampong, K. O., Kwame Adu, J.J., & Puttick, C. Ph. (Frimpong et al., 2023), note that the specific tools and methods used are of secondary importance, provided that they establish harmonization rules, clear approaches that define how the different components of the strategy (economic, social, environmental) are coordinated to achieve balanced enterprise development. This view is justified, as the primary purpose of all tools and

DOI: 10.55643/fcaptp.1.66.2026.5038

methods is to ensure coherent and effective strategy implementation. That is, they must create a mechanism for balancing economic, social, and environmental effects, rather than taking any specific form or appearance (Hadrian et al., 2021).

In other words, the specific tools and methods used are of secondary importance, provided that they establish harmonization rules, clear approaches that define how the different components of the strategy (economic, social, environmental) are coordinated to achieve balanced enterprise development. This view is justified, as the primary purpose of all tools and methods is to ensure coherent and effective strategy implementation. That is, they must create a mechanism for balancing economic, social, and environmental effects, rather than taking any specific form or appearance (Hadrian et al., 2021).

From the foregoing, it is evident that the concept of developing a strategic toolkit for the harmonious development of tourism and hospitality enterprises must achieve full conceptual maturity in both international and domestic scientific discourse. This is motivated by the need to move from the abstract long-term maximization of the overall economic, social, and environmental effect to harmonious development, which considers both the actual alignment of these components and the desired configuration of their combination, thereby ensuring effective business operations without negative future consequences in the tourism and hospitality sector.

Furthermore, a priority task for modern enterprises is the standardization of the strategic toolkit development process and its alignment to a unified structural foundation, which will facilitate reproducibility, comparability, and systematicity of long-term managerial decisions.

AIMS AND OBJECTIVES

The article aims to develop a strategic toolkit for the harmonious development of tourism and hotel-restaurant enterprises, which establishes a consistent conceptual framework for aligning economic, social, and environmental development directions, as well as selecting effective instrumental components to implement managerial decisions. The key objectives of the study are:

1. To outline a structural approach for forming a coherent conceptual framework for the harmonious development of tourism and hotel-restaurant enterprises.
2. To determine the conditions under which the conceptual framework for the harmonious development of tourism and hotel-restaurant enterprises acquires instrumental value.
3. To verify the effectiveness of the proposed approach to creating a harmonious development toolkit and to formulate recommendations for transitioning to effective business operations without negative future consequences in the tourism and hotel-restaurant sector.

METHODS

The theoretical foundation of the research is based on the fundamental works of internationally recognized economists who not only examined alternative growth for economic actors but also integrated approaches to a strategic toolkit for harmonious development into the international scientific discourse, particularly for tourism and hotel-restaurant enterprises. An important element of the study was the examination of existing structural approaches to forming a coherent conceptual framework for harmonious development.

It should be emphasized that the research employed a wide range of general scientific and specialized methods.

For the analysis of specialized literature, methods of synthesis and a systems approach were applied. In particular, the method of synthesis was used to combine different perspectives on harmonious development (similar to the approach proposed by D. Kaplan and R. Norton in the Balanced Scorecard) to create a unified conceptual framework that allowed:

1. Integration of key dimensions of activity (perspectives, economic efficiency, social responsibility, and environmental sustainability) with corresponding indicators (economic, social, and environmental effects, or ESE effects) reflecting the multidimensional nature of enterprise development.
2. Alignment of strategic objectives according to the logic "from resources and processes to results," ensuring transparency and justification of strategic decisions.

The synthesis of perspectives, akin to the Balanced Scorecard (BSC), was chosen because its core principle, achieving balance across different dimensions of activity, aligns with the concept of harmonious development, which also requires balancing the various dimensions of enterprise activity or ESE effects.

The systems approach, in turn, enabled:

- considering the conceptual framework as an integrated structure, in which interrelationships between individual components (economic, social, and environmental) are comprehensively accounted for, ensuring coherence and mutual reinforcement of strategic decisions based on the "states X → target Y → managerial actions" model;
- examining "counterbalance systems" within the "states X → target Y → managerial actions" model as a combination of X factors that maintain a balance between enhancing and limiting impacts on target Y, thereby achieving harmonious development without overexpenditure or imbalance of effects.

The instrumental method was employed for the practical formation of the strategic toolkit. Within this approach, the following components of the instrumentarium (tools) were identified:

1. Goals – long-term objectives within the conceptual framework (economic efficiency, social responsibility, environmental sustainability).
2. Indicators – specific ESG effects and the variables modeling them, determined through correlation-regression analysis (CRA) between target indicators and influencing factors.
3. Measures – systematic steps defining how the strategic objectives will be achieved based on identified dependencies.
4. Initiatives – actions to achieve the objectives, formed on the basis of CRA and the identified dependencies.

Methods of structural and technical analysis enabled the identification of long-term priorities and approaches for achieving a balanced economic, social, and environmental effect, as well as for determining measures for the development, implementation, and execution of harmonious development strategies for tourism and hotel-restaurant enterprises.

Given that the author demonstrated the effectiveness of correlation-regression equations (specifically qualitative multiple regression equations) as the primary means of ensuring the functionality of an enterprise's harmonious development strategy (Kulinich et al., 2025), the synthesis method was also applied to integrate these equations with the conceptual framework and other auxiliary tools selected for the development, implementation, execution, monitoring, and evaluation of harmonious development strategies.

The formulation and testing of the hypothesis concerning the feasibility of transitioning tourism and hotel-restaurant enterprises from the abstract concept of long-term maximization of the overall economic, social, and environmental effect to a business development model without negative future consequences were conducted by modeling the interrelationships between effect components (specifically using models of the type "states X → target Y → managerial actions") through a consolidated conceptual framework that acquired instrumental value.

RESULTS

The overall profile of domestic tourism and hotel-restaurant enterprises (Economic Entities – EEs) that have officially declared support for sustainable development (including LLC "CEZAR RESTAURANTS" (1), LLC "HAPPY RESTAURANT" (2), LLC "DOMINO'S PIZZA UKRAINE" (3), LLC "ZIRKA BUKOVEL" (4), LLC "EMILY RESORT" (5), LLC "CORAL TRAVEL" (6), LLC "WORLDSERVICE GROUP" (7)) indicates that, for the majority, a genuine balance between economic growth, social responsibility, and environmental sustainability has not yet been achieved (Table 1).

The data in Table 1 indicate that most tourism and hotel-restaurant enterprises demonstrated high economic performance during 2021–2024, although a declining trend was observed (e.g., LLC "CEZAR RESTAURANTS" (1), LLC "DOMINO'S PIZZA UKRAINE" (3), LLC "ZIRKA BUKOVEL" (4), LLC "EMILY RESORT" (5), and LLC "CORAL TRAVEL" (6)), generally suggesting potential challenges in maintaining stable growth. Only a few enterprises (LLC "HAPPY RESTAURANT" (2) and LLC "EMILY RESORT" (5)) were able to partially stabilize their economic results by 2024.

DOI: 10.55643/fcaptp.1.66.2026.5038

Table 1. Dynamics of social, economic, and environmental effects of Ukrainian tourism and hotel-restaurant enterprises that declared support for sustainable development, 2021–2024, %. Note: The sample included enterprises with varying proportions of economic, social, and environmental effects, enabling a comprehensive assessment of the challenges of achieving harmonious development in the tourism and hotel-restaurant sector. *(Source: compiled from EY)*

EEs	Components of the economic, social, and environmental effect (ESE effects), %											
	Economic				Social				Environmental			
	2021	2022	2023	2024	2021	2022	2023	2024	2021	2022	2023	2024
1	76.9	65.2	64.34	52.82	3.86	12.31	12.66	8.42	19.27	22.49	22.99	38.8
2	75.6	67.5	61.39	68.28	9.87	12.94	18.16	13.61	14.45	19.53	20.44	18.11
3	63.93	59.86	58.91	58.79	19.75	26.75	27.56	27.98	16.32	13.39	13.53	13.23
4	62.45	6.67	60.75	54.21	19.71	18.91	18.02	16.26	17.84	20.86	21.23	29.53
5	89.46	74.85	68.88	89.26	5.24	2.89	3.51	5	5.3	22.21	27.6	5.74
6	53	53	49.63	47.8	21.25	29.58	37.23	12.55	25.74	17.38	13.14	22.56
7	40.8	45.57	48.27	48.01	27.13	34.21	31.73	32.45	32.12	25.34	20	19.5

Social indicators for most enterprises increased slowly and unevenly, reflecting either limited social responsibility initiatives or insufficient systematic implementation. Only a few enterprises (LLC "DOMINO'S PIZZA UKRAINE" (3), LLC "CORAL TRAVEL" (6), and LLC "WORLDSERVICE GROUP" (7)) demonstrated significant growth in social impact during 2021–2023, followed by a partial decline in 2024.

The environmental component proved to be the least stable, varying from moderate to high levels depending on the enterprise. For instance, LLC "CEZAR RESTAURANTS" (1) and LLC "ZIRKA BUKOVEL" (4) showed a noticeable increase in environmental impact in 2024, whereas LLC "HAPPY RESTAURANT" (2) and LLC "EMILY RESORT" (5) exhibited unstable or declining trends, indicating uneven integration of environmental practices.

It should be noted that, based on an analysis of the available data and the components of a qualitative correlation-regression equation (i.e., those for which the variability of Y is explained by changes in Xj at 95–100%), the following possibilities are evident for the identified ESE effects, economic (Y_1), social (Y_2), and environmental (Y_3):

Determining the algorithms for the response of outcome indicators (Y) to the state of factor variables (X), which can be mathematically expressed as (Nastenko et al., 2017):

$$Y1=a0+a1X1+a2X2+a3X3+\ldots+\varepsilon1,$$

$$Y2=b0+b1X1+b2X2+b3X3+\ldots+\varepsilon2, \quad (1)$$

$$Y3=c0+c1X1+c2X2+c3X3+\ldots+\varepsilon3,$$

where: Y_1, Y_2, Y_3 , integral indices of ESE effects (economic, social, and environmental); $X_1 \ldots X_n$, variables characterizing the enterprise state in the corresponding areas. In the context of harmonious development, these represent annual investments or allocation of resources to specific assets, projects, or initiatives aimed at generating future ESE effects; a_i, b_i, c_i, coefficients representing the elasticity of factor influences; $\varepsilon_1 \ldots \varepsilon_3$, stochastic residuals accounting for unidentified factors.

Forming the logic of target management of outcomes (Y) based on the state of factors (X), taking into account the significance of key influences. Methodologically, this can be represented as (Weerakkody et al., 2021; Liu et al., 2025):

- visualization of the dependencies of Y_1, Y_2, Y_3 (target outcomes) on $X_1 \ldots X_n$ (system states) obtained through correlation-regression analysis;
- programming responses of outcome indicators to changes in factor variables, i.e., formalizing algorithms or functions of the form $Y = f(X_1, X_2, \ldots, X_n)$ to calculate target values;
- targeted management based on the state of X ("managerial actions"), which involves managing harmonious development effects as a system through its state variables (counterbalances).

The combination of these possibilities allows for the development of rules and mechanisms for forming long-term managerial impacts to achieve desired outcomes Y. Although the strategic horizon for business influence could theoretically

extend up to five years, practical implementation is generally limited to approximately three years due to the high instability of the external environment. This instability arises not only from market dynamics, changes in consumer priorities, and technological innovations but also from the effects of military actions in Ukraine, which significantly increase economic uncertainty and business risks. Under such conditions, the use of adaptive strategic models becomes particularly important, enabling flexible adjustment of managerial decisions in response to changes in the external environment (Liu et al., 2025; Zhu et al., 2021).

For example, in the case of restaurant enterprises, specifically LLC "CEZAR RESTAURANTS" (1), LLC "HAPPY RESTAURANT" (2), and LLC "DOMINO'S PIZZA UKRAINE" (3), the study demonstrated that it is possible to construct an individual model of the type "states X → target Y_1…Y_3 → managerial actions" for each enterprise (Table 2). This model reflects how various operational factors (X_1, X_2, X_3) influence integral ESE effects, economic (Y_1), social (Y_2), and environmental (Y_3), and also specifies the set of managerial actions required to achieve desired target outcomes of harmonious development in the long term (2027–2030).

Table 2. Results of constructing the "states X → target Y → managerial actions" model for the studied restaurant enterprises: LLC "CEZAR RESTAURANTS", LLC "HAPPY RESTAURANT", and LLC "DOMINO'S PIZZA UKRAINE", 2027–2029, UAH. *(Source: compiled from EY)*

EE	States X → target Y (target Y, ESE effects)				Managerial actions on Y based on the state of X (impact: +, -)	Y (actual, 2024)	Target Y (ESE effects)			Variables affecting target Y included in the model (average annual investment per enterprise)
	Y effects	X variables	Correlation-regression equation	Algorithm of Y responses to the state of X variables*			2027	2028	2029	
1	У1	x1-x3	Y=471032+4.66X1-5.24X2-57.4X3	An increase of X_1 by UAH 1 raises Y by UAH 4.66; X_2 decreases Y by UAH 5.24; X_3 decreases Y by UAH 57.4.	Actions: Y_1, impact on X_1 (+) and X_3 (−); Y_2, impact on X_2 (+) and X_3 (−); Y_3, impact on X_1 (+) and X_2 (−).	284000	342572	361190	361190	Economic variables: X_1, investment in process automation; X_2, investment in resource-use optimization; X_3, investment in adaptability of production processes; X_4, investment in digitalization of customer experience; X_5, investment in personnel development Social variables: X_1, investment in modernization of work processes; X_2, investment in improving working conditions and social guarantees; X_3, investment in ensuring customer comfort and accessibility; X_4, investment in social projects and community support Environmental variables: X_1, investment in waste utilization and recycling; X_2, investment in energy-efficient equipment; X_3, investment in use of eco-friendly products; X_4, investment in implementation of "green" packaging; X_5, investment in informational programs for clients
	У2	x1-x3	Y=-23270.5+ 19.9X1 + 25.54X2-15.8X3	An increase of X_1 by UAH 1 raises Y by UAH 19.9; X_2 increases Y by UAH 25.54; X_3 decreases Y by UAH 15.8.		44690	150242.2	273310.2	273310.2	
	У3	x1-x3	Y=-312702.6 +113.1X1+ 25.9X2+ 48X3.	An increase of X_1 by UAH 1 raises Y by UAH 113.1; X_2 increases Y by UAH 25.9; X_3 increases Y by UAH 48.		205800	293003.4	380203.4	380203.4	
2	У1	x1-x3	Y=119552-67.9X1-17.95X2+ 67.3X3	An increase of X_1 by UAH 1 raises Y by UAH 67.9; X_2 decreases Y by UAH 17.95; X_3 increases Y by UAH 67.3.	Actions: Y_2, impact on X_1 (−) and X_2 (+); Y_3, impact on X_5 (−) and X_4 (+).	102900	102900	102900	102900	
	У2	x1-x2, x4	Y=42277.13-10.7X1 + 2.04X2 + 1.7X4	An increase of X_1 by UAH 1 decreases Y by UAH 10.7; X_2 increases Y by UAH 2.04; X_4 increases Y by UAH 1.7.		20509	39599,33	57643,33	57643,33	
	У3	x4, x5	Y=48620-9,1X4 + 1.21X5	An increase of X_4 by UAH 1 decreases Y by UAH 9.1; X_5 increases Y by UAH 1.21.		27300	37374.37	50026.07	53656.07	
3	У1	x4-x5	Y=359358.4 +0.62X4 + 14.96X5	An increase of X_4 by UAH 1 decreases Y by UAH 0.62; X_5 increases Y by UAH 14.96.	Actions: Y_2, impact on X_1 (−) and X_2 (+); Y_3, impact on X_1 (−) and X_3 (+).	425000	425000	425000	425000	
	У2	x1-x2, x4	Y=-24083.7 +13.4X1 + 36.97X2 + 30.5X3.	An increase of X_1 by UAH 1 raises Y by UAH 13.4; X_2 increases Y by UAH 36.97; X_3 increases Y by UAH 30.5.		202300	239006	268232.7	396113.7	
	У3	x1, x3	Y=131981.3-20.5X1+5.19X3.	An increase of X_1 by UAH 1 decreases Y by UAH 20.5; X_3 increases Y by UAH 5.2.		95640	132760	155985.3	187021.3	

Based on the obtained data, it is possible to detail the effectiveness of each formalized model of the type "states X → target Y → managerial actions," which enables a deeper representation of the mechanisms through which economic, social, and environmental effects (ESE) are generated at the level of restaurant enterprises via counterbalance systems. These systems consist of combinations of factors X that mutually offset one another to achieve a balanced outcome Y.

In other words, if X_1, X_2, X_3 … X_n are variables or factors influencing the formation of economic, social, and environmental effects (ESE), then counterbalances represent configurations of factor interactions in which one factor amplifies a particular harmonious development effect (positively impacting Y), while another plays a restraining role (negatively or adjustively impacting Y), thereby preventing excessive deviations and systemic imbalances (Nastenko et al., 2017).

For example, in the case of LLC "CEZAR RESTAURANTS" (1), the model revealed a focus on several counterbalance systems that ensure the equilibrium of ESE effects and, consequently, the harmonization of development.

DOI: 10.55643/fcaptp.1.66.2026.5038

1. The economic effect (Y_1) is sensitive to the strengthening of X_1 (investments in process automation), while X_3 (adaptiveness of production processes) is reduced. The balance between X_1 and X_3 enhances productivity and reduces high costs.
2. The social effect (Y_2) is sensitive to the strengthening of X_1 (investments in improving working conditions and social guarantees), while X_3 (investments in customer comfort and accessibility) is reduced. Balancing X_1 and X_3 ensures optimal allocation of resources between personnel and clients.
3. The environmental effect (Y_3) is sensitive to the strengthening of X_1 (investments in waste utilization and recycling), while X_2 (investments in eco-friendly products) is reduced. The balance between X_1 and X_2 optimizes the trade-off between environmental benefits and product-related costs, particularly by excluding measures that, although labeled eco-friendly, have a negligible impact on overall environmental outcomes but increase production costs.

For LLC "RESTAURANT SHCHASLYVYI," the model identified the following counterbalance systems:

1. The social effect (Y_2) is strengthened through X_2 (investments in improving working conditions and social guarantees) while X_1 (investments in modernization of work processes) is reduced. The balance between X_2 and X_1 enhances staff loyalty without disproportionately increasing operational costs.
2. The environmental effect (Y_3) is strengthened through X_4 (investments in "green" packaging) while X_5 (investments in customer information programs) is reduced. The balance between X_4 and X_5 maintains environmental sustainability without compromising marketing activity.

For LLC "DOMINO'S PIZZA UKRAINE," the model highlighted the following counterbalance systems:

1. The social effect (Y_2) is enhanced by increasing X_2 (investments in improving working conditions) while reducing X_1 (modernization of production processes). This balance improves work-life quality and reduces staff turnover.
2. The environmental effect (Y_3) is strengthened through X_3 (investments in the use of eco-friendly products) while reducing X_1 (waste utilization and recycling). This ensures a balance between ecological appropriateness and the costs of implementing the measures.

It should be noted that long-term managerial actions for research objects 1–3 are determined with consideration of the counterbalance systems. Their effectiveness is defined not by the volume or frequency of investment redistribution but by their targeted orientation. In particular, counterbalance actions should focus not on arbitrary resource reallocation but on eliminating or reducing investment directions that do not produce tangible economic, social, or environmental effects.

Table 3 presents the models "states X → target Y → managerial actions" for hotel enterprises (specifically LLC "ZIRKA BUKOVEL" (4) and LLC "EMILY RESORT" (5)), which also identified the most effective managerial actions necessary to achieve the desired target results of harmonious development in 2027–2029.

Table 3. Result of building the model "states X → target Y → managerial actions" for the hotel enterprises LLC "ZIRKA BUKOVEL" and LLC "EMILY RESORT", 2027–2029, UAH. *(Source: compiled from EY)*

EE	States X → target Y (target Y, ESE effects)				Managerial actions on Y based on the state of X (impact: +, -)	Y (actual, 2024)	Target Y (ESE effects)			Variables affecting target Y included in the model (average annual investment per enterprise)
	Y effects	X variables	Correlation-regression equation	Algorithm of Y responses to the state of X variables*			2027	2028	2029	
4	y1	x1-x2	Y=167469-6.75X1 + 30.4X2.	An increase of X1 by UAH 1 decreases Y by UAH 6.75; an increase of X2 increases Y by UAH 30.4.	Actions: Y_2, impact on (-)x2 and (+)x1; У3, x1(+) and x2(-)	200100	200100	200100	200100	Economic variables: (x1) investment in equipment modernization; (x2) investment in resource use optimization. Social variables: (x1) investment in staff training and qualification improvement; (x2) investment in improving working conditions and employee safety; (x3) investment in maintaining employees' social stability; (x4) investment in ensuring high standards of customer service. Environmental variables: (x1) investment in waste recycling; (x2) investment in energy-efficient equipment; (x3) investment in eco-education programs for staff and clients.
	y2	x1-x2	Y=50721.5 +7.94X1-2.84X2	An increase of X1 by UAH 1 decreases Y by UAH 7.94; an increase of X2 decreases Y by UAH 2.84.		60013	78249	123629	160043	
	y3	x1-x2	Y = -70504.32 +32.52X1 + 7.52X2.	An increase of X1 by UAH 1 increases Y by UAH 32.52; an increase of X2 increases Y by UAH 7.52.		109000	125611.28	175387.3	187887.3	
5	y1	x1-x2	Y=-171025.6 + 74.4X1 + 63.74X2	An increase of X1 by UAH 1 decreases Y by UAH 74.4; an increase of X2 increases Y by UAH 63.74.	Actions: Y_2, impact on (+)x3 and (-)x4; У3 - x1(-) and x3(+)	180340	180340	180340	180340	
	y2	x3-x4	Y=-6303.1 + 0.04X3+ 10.93X4.	An increase of X3 by UAH 1 increases Y by UAH 0.04; an increase of X4 increases Y by UAH 10.93.		10100	42904	75668.3	108467.3	
	y3	x1, x3	Y = 26715.4-13.84X1 + 26.5X3	An increase of X1 by UAH 1 decreases Y by UAH 13.84; an increase of X3 increases Y by UAH 26.5.		11600	132536	172836	180896	

Similar to restaurant enterprises, hotel enterprises also apply the principle of counterbalances, where individual factors X mutually offset each other's influence on the economic, social, and environmental effects Y. Likewise, the models "states

X → target Y → managerial actions" developed for tourism enterprises (LLC "CORAL TRAVEL" (6) and LLC "WORLDSERVICE GROUP" (7)) demonstrate comparable effectiveness and informational value (Table 4).

Table 4. Result of building the model "states X → target Y → management actions" for LLC "CORAL TRAVEL" and LLC "WORLDSERVICE GROUP", 2027–2029, UAH. *(Source: compiled from EY)*

EE	States X → target Y (target Y, ESE effects)				Managerial actions on Y based on the state of X (impact: +, -)	Y (actual, 2024)	Target Y (ESE effects)			Variables affecting target Y included in the model (average annual investment per enterprise)
	Y effects	X variables	Correlation-regression equation	Algorithm of Y responses to the state of X variables*			2027	2028	2929	
6	У1	x1-x2	Y= 909470.85-121.54X1 + 58.82X2	An increase of X1 by UAH 1 decreases Y by UAH 121.533; an increase of X2 by UAH 1 increases Y by UAH 58.816.	Actions: Y_2 – influence on (+)X_1 and (–)X_2; Y_3 – influence on (+)X_1 and (–)X_2.	403000	403000	403000	403000	Economic factors: (x1) investment in automation of management processes; (x2) investment in creating new digitalized tourism products. Social factors: (x1) investment in improving working conditions and employee safety; (x2) investment in social responsibility toward the community. Environmental factors: (x1) educational and informational programs for clients; (x2) investment in sustainable logistics; (x3) use of eco-friendly and local products.
	У2	x1-x2	Y= 132122.1 +61.6X1-7.24X2.	An increase of X1 by UAH 1 decreases Y by UAH 61.603; an increase of X2 by UAH 1 decreases Y by UAH 7.236.		250300	333353.5	402188.47	402188.47	
	У3	x1-x2	Y= 67960.52 + 58.2411X1-19.8032X2.	An increase of X1 by UAH 1 increases Y by UAH 58.241; an increase of X2 by UAH 1 decreases Y by UAH 19.803.		190300	263628	354708	404388	
7	У1	x1-x2	Y=35265.0814-171.523X1 + 361.12X2.	An increase of X1 by UAH 1 decreases Y by UAH 171.523; an increase of X2 by UAH 1 increases Y by UAH 361.123.	Actions: Y_2 – influence on (-) X1 and (+) X2; Y_3 – influence on (+) X1 and (-) X3	460800	460800	460800	460800	
	У2	x1-x2	Y = 359057 + 42.49X1-57.13X2	An increase of X1 by UAH 1 increases Y by UAH 42.49; an increase of X2 by UAH 1 decreases Y by UAH 57.133.		311000	405463	455273	465235	
	У3	x1, x3	Y=148756.1 +33.05X1-9.097X3.	An increase of X1 by UAH 1 increases Y by UAH 33.05; an increase of X3 by UAH 1 decreases Y by UAH 9.097.		186700	286053.5	374562.6	424137.62	

Thus, based on the results of applying the models "states X → target Y_1…Y_3 → managerial actions", it is evident that they consistently remain informative regarding the influence of key operational factors (X_1, X_2, X_3) on performance outcomes (Y_1, Y_2, Y_3) and demonstrate high adaptability. The content of long-term managerial actions (through the effect of counterbalances) can be adjusted depending on the specific characteristics of enterprises. According to existing research, such characteristics include their size, business profile, and available resources (Ulyanchenko et al., 2020). This, in turn, enables the identification of effective formats for achieving the desired target outcomes.

The formulated provisions make it possible to propose a qualitatively new and unique approach to developing a toolkit for the harmonious development of enterprises in the tourism and hotel-restaurant sectors. This approach not only promotes an understanding of the balance among ESE effects of such development but also provides a scientifically grounded foundation for defining the core strategic priorities of business entities.

For the practical implementation of this approach, it is proposed to integrate the formalized models "states X → target Y_1…Y_3 → managerial actions" into a conceptual framework that is logically similar to the Kaplan and Norton Balanced Scorecard (BSC) approach but differs in its structural perspectives. Instead of the classical four-dimensional model, three planes (perspectives) are proposed: economic efficiency, social responsibility, and environmental sustainability. This enables the visualization of a strategic vision of a stable business whose development does not produce adverse future consequences and can serve as a basis for harmonizing its economic, social, and environmental effects.

For the conceptual framework to acquire practical value, namely, to become applicable to operational management, it must consistently establish causal relationships between states, target effects (Y), and managerial actions (X) under any conditions. These relationships are formalized through standardized instrumental components of the strategic toolkit, such as:

- strategic goals (what do we aim to achieve?);
- performance indicators (how do we assess the achieved ESE effects or target Y?);
- measures (how exactly will we achieve this?);
- initiatives (what specific actions will be undertaken and how?).

In general terms, the model structure of the strategic toolkit for the harmonious development of enterprises in the tourism and hotel-restaurant sectors is formalized in Figure 1.

DOI: 10.55643/fcaptp.1.66.2026.5038

It should be noted that the functionality of this toolkit is ensured by its capacity to effectively adjust ESE effects. This involves not only the abstract possibility of implementing measures for the redistribution of investments across the identified X_i directions (Redistribution of Annual Investments – RAI) or additional investment in X_i (Additional Annual Investing – AAI), with a priority on increasing contributions (for research objects 1–7, these include process automation, improvement of working conditions and social guarantees, waste utilization and recycling, etc.), but also the concrete specification of initiatives implemented to achieve the desired outcomes.

According to the model "states X → target Y → managerial actions", under other unchanged conditions, meaning those in which no development or managerial adjustments are foreseen, the main initiatives to be incorporated into the strategy for harmonious development are as follows:

LLC "CEZAR RESTAURANTS" (1):

- I1: investment in digital accounting systems, automatic cash registers, and kitchen equipment;
- I2: investment in private corporate health insurance, social benefits, comfortable working conditions, and staff turnover reduction;
- I3: investment in waste sorting, composting of organic waste, and reduction of disposal costs and fines for environmental violations.

For LLC "HAPPY RESTAURANT" (2):

- I4: investment in modern fire safety, ventilation, sanitation systems, and HACCP compliance;
- I5: investment in customer awareness campaigns on waste sorting and the promotion of eco-friendly menu options.

For LLC "DOMINO'S PIZZA UKRAINE" (3):

- I2: investment in private corporate health insurance, social benefits, comfortable working conditions, and staff turnover reduction;
- I6: investment in the procurement of certified organic products and support for local suppliers.

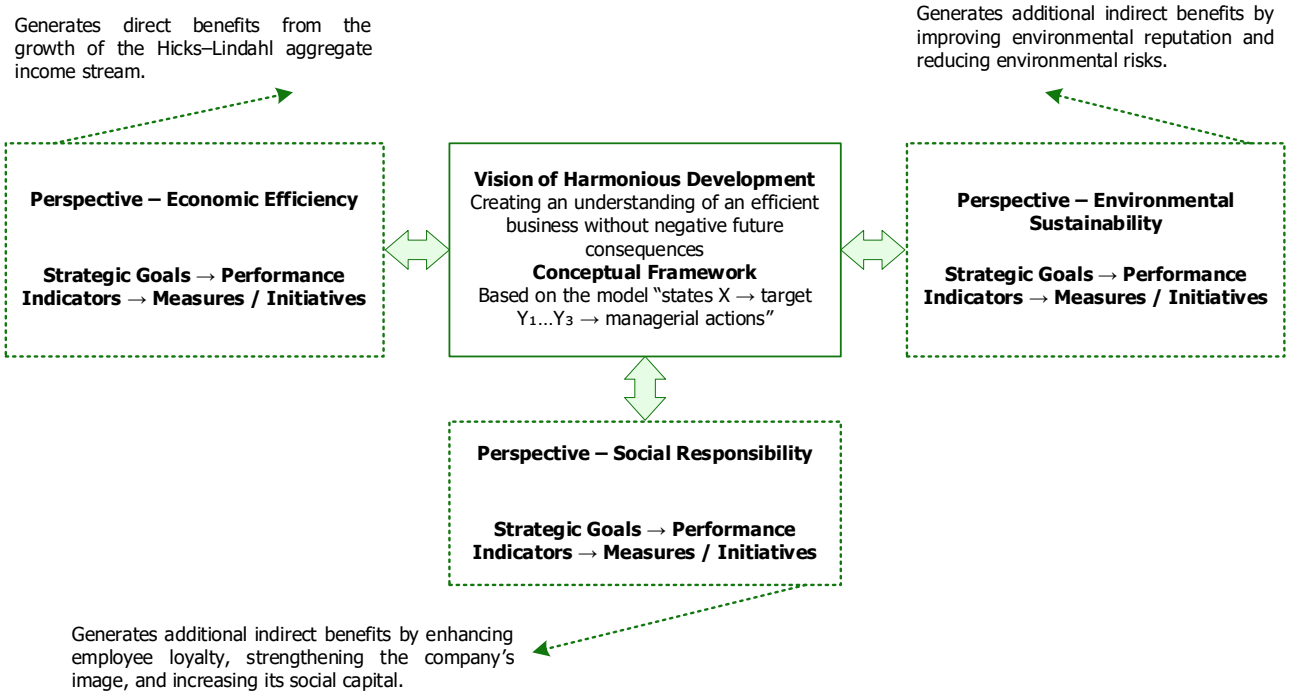

Figure 1. Model structure of the strategic toolkit for the harmonious development of enterprises in the tourism and hotel-restaurant sector.

For LLC "ZIRKA BUKOVEL" (4):

- I2: investment in private corporate health insurance, social benefits, comfortable working conditions, and reduction of staff turnover;

- I7: staff training in eco-standards and implementation of informational campaigns for guests ("eco-living rules," "green check-out").

For LLC "EMILY RESORT" (5):

- I8: investment in service personnel training, guest satisfaction surveys, and the development of quality standards;
- I7: staff training in eco-standards and informational campaigns for guests.

For LLC "CORAL TRAVEL" (6):

- I9: creation of safe workplaces, provision of protective clothing, regular medical examinations, and employee insurance;
- I7: staff training in eco-standards and implementation of informational campaigns for guests.

LLC "WORLDSERVICE GROUP" (7):

- I9: creation of safe workplaces, provision of protective clothing, regular medical examinations, and employee insurance;
- I7: staff training in eco-standards and implementation of informational campaigns for guests ("eco-living rules", "green check-out").

Thus, to ensure the harmonious development of the research objects, LLC "CEZAR RESTAURANTS" (1), LLC "HAPPY RESTAURANT" (2), LLC "DOMINO'S PIZZA UKRAINE" (3), LLC "ZIRKA BUKOVEL" (4), LLC "EMILY RESORT" (5), LLC "CORAL TRAVEL" (6), and LLC "WORLDSERVICE GROUP" (7), the proposed approach to developing a harmonious development toolkit has been tested (Table 5). According to this approach, all components of the toolkit are automatically adjusted, with target values determined by the extent to which they minimize deviations in baseline ESE-effect indicators and maximize the efficiency of strategic goals.

Table 5. Strategic toolkit for the harmonious development of tourism and hotel-restaurant enterprises under study, 2027–2029, UAH.
(Source: compiled from EY and Tables 2–4)

EE	Vision of a Stable Business without Negative Future Consequences	Economic Efficiency			Social Responsibility			Environmental Sustainability			Constraint System for AAI for 2027–2029, UAH	Initiatives
		Strategic goal → Economic effect indicator		Measures Influencing Y_1 (Table 2)	Strategic goal → Social effect indicator		Measures Influencing Y_2 (Table 3)	Strategic goal → Environmental effect indicator		Measures Influencing Y_3 (Table 4)		
		Contents	Target value, UAH		Contents	Target value, UAH		Contents	Target value, UAH			
1	Technologies increase operational efficiency and reduce costs	↑ 27%	361190	by 2027 – RAI from X3 to X1 (UAH Σ 1,000); by 2028 – RAI from X3 to X1 (UAH Σ 200)	↑ 511%	273310.2	by 2027 – RAI from X3 to X2 (UAH Σ 2,900); By 2028 – AAI in X2 (UAH Σ 3,200)	↑ 84.74 %	380203.4	by 2027 – RAI from X_2 to X_1 (UAH Σ 1,000); by 2028 – RAI from X_2 to X_1 (UAH Σ 1,000).	3200	I1-I3
2	Technologies contribute to resource conservation	1	102900	Maintaining the sustainability of the current impact	↑ 181%	57643.33	by 2027 – RAI from X4 to X1 (UAH Σ 1,500); By 2028 – RAI from X4 to X1 (UAH Σ 1,000) and AAI (UAH Σ 3,600)	↑96	53656.07	by 2027 – RAI from X1 to X4 (UAH Σ 500); by 2028 – RAI from X1 to X4 (UAH Σ 1,000) and AAI (UAH Σ 2,000); by 2029 – AAI in X4 (UAH Σ 3,000)	9600	I4-I5
3	Employees and the community receive support and development	1	425000	«....»	↑ 95.8%	396113.7	by 2027 – RAI from X_1 to X_2 (UAH Σ 1,000); by 2028 – RAI from X_1 to X_4 (UAH Σ 1,200) and AAI (UAH Σ 2,000); by 2029 – RAI from X_1 to X_4 (UAH Σ 300) and AAI in X_4 (UAH Σ 3,000).	↑95.5%	187021.3	by 2027 – RAI from X1 to X3 (UAH Σ 1,500); by 2028 – RAI from X1 to X3 (UAH Σ 500) and AAI (UAH Σ 2000); by 2029 – RAI from X1 to X3 (UAH Σ 400) and AAI (UAH Σ 4,000)	11000	I2, I6
4	Technologies contribute to resource conservation	1	200100	«....»	↑166%	160043	by 2027 – RAI from X_2 to X_1 (UAH Σ 1,800); by 2028 – RAI from X_2 to X_1 (UAH Σ 2,000) and AAI in X_1 (UAH Σ 3,000); by 2029 – RAI from X_2 to X_1 (UAH Σ 800) and AAI in X_1 (UAH Σ 3,000).	↑72,37%	187887,3	by 2027 – RAI from X2 to X1 (UAH Σ 700); by 2028 – RAI from X2 to X1 (UAH Σ 300) and AAI in X1 (UAH Σ 2,000); by 2029 – RAI from X2 to X1 (UAH Σ 500).	8000	I2, I7

(continued on next page)

DOI: 10.55643/fcaptp.1.66.2026.5038

Table 5. Continued.

EE	Vision of a Stable Business without Negative Future Consequences	Economic Efficiency			Social Responsibility			Environmental Sustainability			Constraint System for AAI for 2027–2029, UAH	Initiatives
		Strategic goal → Economic effect indicator		Measures Influencing Y_1 (Table 2)	Strategic goal → Social effect indicator		Measures Influencing Y_2 (Table 3)	Strategic goal → Environmental effect indicator		Measures Influencing Y_3 (Table 4)		
		Contents	Target value, UAH		Contents	Target value, UAH		Contents	Target value, UAH			
5	High service quality, development of environmental awareness among staff and guests	1	180340	«....»	↑973%	108467,3	by 2027 – RAI from X_4 to X_3 (UAH Σ 1,000) and AAI in X_4 (UAH Σ 2,000); by 2028 – RAI from X_4 to X_3 (UAH Σ 1,000) and AAI in X_3 (UAH Σ 2,000); by 2029 – AAI in X_4 (UAH Σ 3,000).	↑127%	180896	by 2027 – RAI from X1 to X3 (UAH Σ 3,000); by 2028 – RAI from X1 to X3 (UAH Σ 1,000); by 2029 – RAI from X1 to X3 (UAH Σ 200)	7000	I8, I7
6	Safe and healthy environment, staff and guest training in eco-standards	1	403000	«....»	↑61%	402188.47	by 2027 – RAI from X_2 to X_1 (UAH Σ 1,200); by 2028 – RAI from X_2 to X_1 (UAH Σ 1,000).	↑112%	404388	by 2027 – RAI from X2 to X1 (UAH Σ 900); by 2028 – RAI from X2 to X1 (UAH Σ 1,100); by 2029 – RAI from X2 to X1 (UAH Σ 600)	0	I7, I9
7	Protection and health of employees, enhancement of environmental awareness among staff and guests	1	460800	«....»		465235	by 2027 – RAI from X_2 to X_1 (UAH Σ 1,000); by 2028 – RAI from X_2 to X_1 (UAH Σ 500); by 2029 – RAI from X_1 to X_3 (UAH Σ 100).		424137.62	by 2027 – RAI from X3 to X1 (UAH Σ 1,800); by 2028 – RAI from X3 to X1 (UAH Σ 1,100); by 2029 – AAI in X3 (UAH Σ 1,500)	1500	I9, I7

It should be noted that the pilot testing of the harmonious development toolkit for tourism and hotel-restaurant enterprises clearly confirmed its functionality and practical value in shaping strategies aimed at achieving the maximum alignment of ESE effects.

The toolkit makes it possible to design harmonious development strategies both under relatively flexible constraints (LLC "CEZAR RESTAURANTS" (1), LLC "HAPPY RESTAURANT" (2), LLC "DOMINO'S PIZZA UKRAINE" (3), LLC "ZIRKA BUKOVEL" (4), LLC "EMILY RESORT" (5)) and for enterprises operating under significant investment limitations (LLC "WORLDSERVICE GROUP" (7) and LLC "CORAL TRAVEL" (6), whose investment opportunities are particularly constrained).

This is further evidenced by the transformation of planned changes into structural performance indicators, the achievement of which remains feasible within the current limits of annual investment and without generating negative consequences for the enterprise's long-term development.

DISCUSSION

As a result of the study, the hypothesis that enterprises in the tourism and hotel-restaurant sectors can transition from an abstract concept of long-term maximization of the overall economic-social-environmental (ESE) effect to a business development model without negative future consequences has been confirmed. This transition is achieved by modeling the interrelationships between effect components (using correlation-regression analysis, particularly models of the type "states X → target Y → managerial actions" within a well-established conceptual framework. The focus is not only on the actual alignment of ESE effects but also on the desired manner of their combination, ensuring economic efficiency, social equity, and environmental safety simultaneously, without compromising the ability of future generations to meet their own needs.

It should be emphasized that these results provide methodological foundations for developing a strategic toolkit for the harmonious development of tourism and hotel-restaurant enterprises, effective only once it acquires instrumental value, i.e., becomes suitable for practical management, as it consistently establishes causal relationships between states, target effects (Y), and managerial actions (X).

As noted by Madanaguli et al. (2023) and Ustik et al. (2024), standardizing the process of developing a strategic toolkit and aligning it with a uniform structural framework is essential for acquiring instrumental value, as it ensures reproducibility, comparability, and systematic long-term managerial decision-making. Building on this perspective, Roper & Hodari (2015), Bzhalava et al. (2025), and Moya-Clemente et al. (2021) highlight the need for a unified approach to identifying key factors, evaluating performance, and formulating managerial actions within strategic planning. Similarly, Bakalo et al. (2025) and Zhang et al. (2024) emphasize the importance of a standardized structural foundation, implying a unified model or template adaptable to any enterprise context.

The study's findings confirm the feasibility of this approach, as the strategic toolkit reliably establishes causal links between states, target effects (Y), and managerial actions (X). These results expand existing theoretical frameworks. Unlike the mostly abstract concepts proposed by Elizabeth et al. (2025), Almeida & Wasim (2022), Frimpong et al. (2023), Hadrian et al. (2021), and Ustik et al. (2024), the toolkit developed here has a clearly formalized structure and relies on a unified quantitative approach to identify key factors, assess performance, and define managerial actions.

While previous research describes harmonization as the alignment of development directions at the conceptual level, the approach proposed in this study operationalizes this alignment in practical management. It enables strategy adaptation to varying resource constraints (from enterprises with surplus capacities to those with minimal investment reserves) and standardizes the strategic planning process, as each stage, from analyzing states to defining managerial actions, follows a uniform structural logic suitable for scaling.

CONCLUSIONS

Based on the above considerations, it can be argued that, for enterprises in the tourism and hotel-restaurant sectors, a priority direction for development is the creation of a strategic toolkit that provides a stable conceptual framework for aligning economic, social, and environmental development directions, as well as selecting effective instrumental components aimed at ensuring stable business operations without negative future consequences. This conclusion is directly linked to the potential for translating development directions into practical management, enabling strategy adaptation under varying levels of resource constraints and standardizing the strategic planning process.

Based on the results of addressing the research objectives, it has been demonstrated that within the scope of this study, a structural approach has been proposed for forming a stable conceptual framework for the harmonious development of enterprises in the tourism and hotel-restaurant sectors. This approach involves integrating a formalized model, "states X → target $Y_1 \ldots Y_3$ → managerial actions", into a systematized structure, defined here as a framework structure.

It has been shown that the "states X → target $Y_1 \ldots Y_3$ → managerial actions" models enable the formation of a logic for goal-oriented management of outcomes (Y) based on the state of factors (X) through a system of counterbalances. Counterbalances are combinations of X factors that mutually offset each other to achieve a balanced outcome: one factor reinforces a specific effect of harmonious development (through a positive impact on Y), while another exerts a restraining effect to prevent imbalance. It has also been demonstrated that counterbalances should not aim at arbitrary redistribution of investments but at eliminating or reducing those investment directions that do not generate tangible economic, social, or environmental effects.

For LLC "CEZAR RESTAURANTS", the identified systems of counterbalances are:

- Economic (Y_1), sensitive to the strengthening of X_1 (via increased annual investment in process automation) while weakening X_3 (investment in production adaptability);
- Social (Y_2), sensitive to the strengthening of X_1 (via increased annual investment in improving working conditions and social guarantees) while weakening X_3 (reduced investment in customer comfort and accessibility);
- Environmental (Y_3), sensitive to the strengthening of X_1 (via increased investment in waste disposal and recycling) while weakening X_2 (reduced investment in eco-friendly products).

For LLC "HAPPY RESTAURANT":

- Social (Y_2), sensitive to the strengthening of X_2 (increased investment in working conditions and social guarantees) while weakening X_1 (reduced investment in modernization of work processes);
- Environmental (Y_3), sensitive to the strengthening of X_4 (increased investment in "green" packaging) while weakening X_5 (reduced investment in client information programs).

For LLC "DOMINO'S PIZZA UKRAINE":

- Social (Y_2), sensitive to X_2 (improved working conditions and social guarantees) and weakening X_1 (reduced modernization investment);
- Environmental (Y_3), sensitive to X_3 (use of eco-friendly products) while weakening X_1 (reduced waste recycling investment).

For LLC "ZIRKA BUKOVEL":

DOI: 10.55643/fcaptp.1.66.2026.5038

- Social (Y_2), sensitive to X_1 (staff training) while weakening X_2 (reduced investment in working conditions and employee safety);
- Environmental (Y_3) is sensitive to X_1 (waste recycling) while weakening X_2 (reduced investment in energy-efficient equipment).

For LLC "EMILY RESORT":

- Social (Y_2), sensitive to X_3 (supporting employee social stability) while weakening X_4 (reducing investment in customer service standards);
- Environmental (Y_3), sensitive to X_3 (eco-education programs) while weakening X_1 (reducing investment in waste recycling).

For LLC "CORAL TRAVEL":

- Social (Y_2), sensitive to X_1 (improving working conditions and employee safety) while weakening X_2 (reducing investment in community social responsibility);
- Environmental (Y_3), sensitive to X_1 (client education programs) while weakening X_2 (reducing sustainable logistics investment).

For LLC "WORLDSERVICE GROUP":

- Social (Y_2), sensitive to X_2 (sustainable logistics) while weakening X_1 (reducing educational programs for clients);
- Environmental (Y_3), sensitive to X_1 (educational programs) and X_3 (reducing investment in eco-friendly and local products).

Awareness of these counterbalance systems ensures adaptive and balanced management of restaurant enterprises' development in response to changing variables.

Additionally, the study demonstrates the appropriateness of using a systematized structure similar to the Balanced Scorecard (BSC), adapted to three perspectives, economic efficiency, social responsibility, and environmental sustainability, for visualizing a strategic vision of a stable business that avoids negative future consequences. This framework can harmonize economic, social, and environmental effects.

1. LLC "CEZAR RESTAURANTS" focuses on technologies enhancing operational efficiency and reducing costs.
2. LLC "HAPPY RESTAURANT" and LLC "ZIRKA BUKOVEL" focus on technological and organizational solutions to conserve resources and increase environmental responsibility.
3. LLC "DOMINO'S PIZZA UKRAINE" emphasizes personnel development and support for local communities to strengthen social sustainability.
4. LLC "EMILY RESORT" and LLC "WORLDSERVICE GROUP" focus on high-quality service and fostering environmental awareness among staff and guests.
5. LLC "CORAL TRAVEL" emphasizes safe and healthy environments and training in environmental standards.

This approach clearly demonstrates the interaction between a strategic vision of stable business and its development directions as system elements, their impact on harmonizing ESE effects, and provides a methodological basis for selecting strategic management tools in tourism and hotel-restaurant sectors.

The study shows that the conceptual framework becomes instrumentally valuable, i.e., practically applicable, if cause-and-effect relationships between states, target effects (Y), and managerial actions (X) are established. These relationships are formalized through strategic objectives, performance indicators, measures, and initiatives.

The toolkit's functionality is ensured through:

- Measures to redistribute investments among identified directions or additional investments in priority areas. Priority areas for the studied enterprises include process automation, improvement of working conditions and social guarantees, and waste utilization and recycling.
- Initiatives for inclusion in the harmonious development strategy, e.g.:
    - LLC "CEZAR RESTAURANTS": digital accounting, automated registers, kitchen equipment, corporate health insurance, social benefits, improved working conditions, waste sorting, composting, and cost reduction.
    - LLC "HAPPY RESTAURANT": fire safety, ventilation, sanitation, HACCP, client education, and eco-menu options.

- LLC "DOMINO'S PIZZA UKRAINE": staff benefits, certified organic products, local supplier support.
- For LLC "ZIRKA BUKOVEL": staff training in eco-standards, guest awareness campaigns.
- LLC "EMILY RESORT": service training, guest satisfaction surveys, eco-education campaigns.
- LLC "CORAL TRAVEL" and LLC "WORLDSERVICE GROUP": workplace safety, protective equipment, medical examinations, and eco-education campaigns.

The effectiveness of the proposed approach to creating a toolkit for the harmonious development of enterprises in the tourism and hotel-restaurant sectors is confirmed by its ability to align the economic (Y_1), social (Y_2), and environmental (Y_3) effects of their activities closely. This is most evident in the process of transforming the scheduled changes into structural indicators, which is possible within existing redistributions and annual investment constraints, and without causing negative consequences for the further development of the business.

For most of the studied entities, the possibility of transitioning from an unbalanced state of effects to a state approaching balance has been demonstrated as follows:

1. For the restaurant enterprise LLC "CEZAR RESTAURANTS", from the ratio $Y_1 = 52\%$, $Y_2 = 4.42\%$, $Y_3 = 38.77\%$ to a more balanced state of $Y_1 = 36\%$, $Y_2 = 27\%$, $Y_3 = 37\%$.
2. For the restaurant enterprises LLC "HAPPY RESTAURANT" and LLC "DOMINO'S PIZZA UKRAINE", from highly unbalanced ratios ($Y_1 = 68.28\%$, $Y_2 = 13.61\%$, $Y_3 = 18.11\%$) and ($Y_1 = 58.79\%$, $Y_2 = 27.98\%$, $Y_3 = 13.23\%$) to more optimal values of $Y_1 = 48\%$, $Y_2 = 27\%$, $Y_3 = 25\%$ and $Y_1 = 42\%$, $Y_2 = 39\%$, $Y_3 = 19\%$, respectively.
3. For the hotel enterprises LLC "ZIRKA BUKOVEL" and LLC "EMILY RESORT", from unbalanced ratios ($Y_1 = 54.21\%$, $Y_2 = 16.26\%$, $Y_3 = 29.53\%$) and ($Y_1 = 89.26\%$, $Y_2 = 5\%$, $Y_3 = 5.74\%$) to more harmonious values of $Y_1 = 37\%$, $Y_2 = 29\%$, $Y_3 = 34\%$ and $Y_1 = 38\%$, $Y_2 = 23\%$, $Y_3 = 39\%$.
4. For the tourism enterprises LLC "CORAL TRAVEL" and LLC "WORLDSERVICE GROUP", a transition is possible from unbalanced effect ratios ($Y_1 = 47.8\%$, $Y_2 = 12.74\%$, $Y_3 = 22.56\%$) and ($Y_1 = 48.1\%$, $Y_2 = 32.45\%$, $Y_3 = 19.5\%$) to a state of full harmonization.

Thus, to ensure an effective business without future negative consequences in the tourism and hotel-restaurant sectors, it is advisable to do the following:

- Visualize the strategic vision of sustainable development and monitor harmonious results within the triad "economy, society, environment."
- Implement strategic management models based on the interconnection of economic, social, and environmental effects (ESE models), ensuring decisions that prevent imbalances between short-term profitability and long-term sustainability.

Given the significance of these principles, further research will focus on developing a scientifically grounded and practically applicable toolkit, enabling enterprises in the tourism and hotel-restaurant sectors to adapt and scale conditions for harmonious development models.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

Conceptualization: *Tetiana Kulinich*

Data curation: *Tetiana Kulinich, Olha Prosovych, Illya Zhayvoronok*

Formal Analysis: *Tetiana Kulinich, Olha Prosovych, Illya Zhayvoronok*

Methodology: *Tetiana Kulinich*

Software: *Andrii Ivanov, Maryna Hrabar*

Resources: *Andrii Ivanov, Tetiana Kulinich, Illya Zhayvoronok*

Supervision: *Tetiana Kulinich, Andrii Ivanov*

Validation: *Tetiana Kulinich, Maryna Hrabar*

Investigation: *Tetiana Kulinich*

Visualization: *Tetiana Kulinich, Maryna Hrabar, Andrii Ivanov*

DOI: 10.55643/fcaptp.1.66.2026.5038

Project administration: *Tetiana Kulinich, Olha Prosovych*

Writing – review & editing: *Tetiana Kulinich, Andrii Ivanov, Maryna Hrabar*

Writing – original draft: *Tetiana Kulinich, Olha Prosovych, Illya Zhayvoronok*

FUNDING

The Authors received no funding for this research.

CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

REFERENCES

1. Adiningrum, T.S. (2012). Strategic Planning: Shaping Organisation Action or Emerging from Organisational Action? *J. Bus. Strategy Exec, 5*, 46–54. https://scispace.com/pdf/strategic-planning-shaping-organisation-action-or-emerging-38cgt1wu6c.pdf
2. Almeida, F., & Wasim, J. (2022). Eco-innovation and sustainable business performance: Perspectives of SMEs in Portugal and the UK. *Society and Business Review, 18*(1), 28–50. https://doi.org/10.1108/SBR-12-2021-0233
3. Bzhalava, L., Kaivo-oja, J., Avarmaa, M., & Sohaib, S. H. (2025). Evaluating the growth potential of digital business weak signals through the lens of entrepreneurs. *Futures*, *168*. https://doi.org/10.1016/j.futures.2025.103582
4. Bakalo, N., Makhovka, V., Krekoten, I., Glebova, A., & Kulakova, S. (2015). Local tourism as financial and economic development driver of the community, *Management aspect. World Development Perspectives*, *38*. https://doi.org/10.1016/j.wdp.2025.100693
5. Çoban, E., & Özel, Ç. (2022). Determining the crisis management strategies applied by hotel managers during the outbreak of Coronavirus (COVID-19). *Adv. Hospitality Tourism Res. (AHTR), 10*(1), 27–48. https://doi.org/10.30519/ahtr.951594
6. Daly, H.E. (1996). Beyond Growth. The Economics of Sustainable Development (3th Edition). Beacon Press. http://pinguet.free.fr/daly1996.pdf
7. Elizabeth, E., Prabowo, H., Setiowati, R., & Bandur, A. (2025). Sustainable Tourism Strategies: Examining Green Service Innovation as a Mediator Between the Marketing Mix and Business Performance in Bali's Tour and Travel SMEs. *Tour. Hosp, 6*(3), 129. https://doi.org/10.3390/tourhosp6030129
8. Ernst & Young Global Limited (2024). Database. https://www.ey.com/uk_ua
9. Frimpong, F.K.S., Hope, E.K., Acheampong, K.O., Kwame Adu, J.J., & Puttick, C.Ph. (2023). Evaluating the impact of marketing communication mix on customer satisfaction: The mediating role of service quality delivery. *International Journal of Entrepreneurial Knowledge*, *11*(2), 67–88. https://www.researchgate.net/publication/376962961_EVALUATING_THE_IMPACT_OF_MARKETING_COMMUNICATION_MIX_ON_CUSTOMER_SATISFACTION_THE_MEDIATING_ROLE_OF_SERVICE_QUALITY_DELIVERY
10. Hadrian, P., Milichovský, F., & Mráček, P. (2021). The concept of strategic control in marketing management in connection to measuring marketing performance. *Sustainability, 13*(7), 1-21. https://ideas.repec.org/a/gam/jsusta/v13y2021i7p3887-d527892.html
11. Kulinich, T., Prosovych, O., Zhayvoronok, I., Chyzmar, I., & Sternyuk, O. (2025). Concerning the issue of maximizing and balancing the components of the triple bottom line in sustainable business development. *Financial and Credit Activity Problems of Theory and Practice, 4*(63), 440–454. https://doi.org/10.55643/fcaptp.4.63.2025.4779
12. Lang, D.J. & Wiek, A. (2022). Structuring and advancing solution-oriented research for sustainability. Ambio. *Journal of Environment and Society, 51*, 31–35. https://link.springer.com/article/10.1007/s13280-021-01537-7
13. Madanaguli, A., Dhir, A., Kaur, P., Mishra, S., & Srivastava, S. (2023). A systematic literature review on corporate social responsibility (CSR) and hotels: past achievements and future promises in the hospitality sector. *Scand. J. Hospitality Tourism, 23*(2–3), 141–175. https://doi.org/10.1080/15022250.2023.2221214
14. Meadows, D. H., Meadows, D. L., Randers, J., & Behrens, W.W. III. (1972). The Limits to Growth. A Report for THE CLUB OF ROME'S Project on the Predicament of Mankind. https://www.donellameadows.org/wp-content/userfiles/Limits-to-Growth-digital-scan-version.pdf
15. Medina-Hernández, E. J., Guzmán-Aguilar, D. S., Muñiz-Olite, J. L., & Siado-Castañeda, L. R. (2023). The current status of the sustainable development goals in the world. *Development Studies Research*, *10*. https://www.tandfonline.com/doi/full/10.1080/21665095.2022.2163677?scroll=top&needAccess=true#abstract/https://doi.org/10.1080/21665095.2022.2163677
16. Moya-Clemente, I., Ribes-Giner, G., & Chaves-Vargas, J. C. (2021). Sustainable entrepreneurship: An approach from bibliometric analysis. *Journal of Business Economics and Management, 22*(2), 297–319. https://doi.org/10.3846/jbem.2021.13934
17. Nastenko, Ie. A., Iakymchuk, V. S., & Nosovets, O. K. (2017). Correlation and regression analysis of medical data

Kyiv: NTUU "KPI named after I Sikorsky". https://ela_kpi_ua/handle/123456789/19005

18. Okumus, F., Köseoglu, M., Ali, Morvillo, Al., & Altin, M. (2020). Strategic management research in hospitality and tourism: a perspective article. *Tourism Review, 75*(1), 243–246. https://www.researchgate.net/publication/336388347_Strategic_management_research_in_hospitality_and_tourism_a_perspective_article

19. Roper, A., & Hodari, D. (2015). Strategy tools: Contextual factors impacting use and usefulness. *Tourism Management, 51*, 1-12. https://doi.org/10.1016/j.tourman.2015.04.001

20. Rodrigues, M., & Franco, M. (2019). The Corporate Sustainability Strategy in Organisations: A Systematic Review and Future Directions. *Sustainability, 11*(22). https://doi.org/10.3390/su11226214

21. Singh, A. B., Khandelwal, Ch., Sarkar, P., Dangayach, G.Sh., & Meena, M. L. (2023). Achieving Sustainable Development in the Hospitality Industry: An Evidence-Based Empirical Study. *Evergreen, 10*(3), 1186-1198. https://doi.org/10.5109/7148439

22. Singh, S., & Dutt, C.S. (2023). The adoption of the un sustainable development goals in hotels in dubai. *Tourism and Hospitality Research, 24*(4). https://doi.org/10.1177/14673584231164941

23. Stryzhak, O., Akhmedova, O., Leonenko, N., Lopatchenko, I., & Hrabar, N. (2021). Transformation of human capital strategies in the tourism industry under the influence of Economy 4.0. *Problems and Perspectives in Management, 19*(2), 145-156. http://dx.doi.org/10.21511/ppm.19(2).2021.12

24. Ustik, T., Kolodnenko, N., & Sorokokit, O. (2024). Strategic toolkit for the development of green tourism in agribusiness. *Ukrainian Journal of Applied Economics and Technology, 9*(4), 125-133. https://doi.org/10.36887/2415-8453-2024-4-18

25. Ulyanchenko, O.V., Borysova, O.V., Akhmedova, O.O., Sysoieva, S.I., Sheludko, R.M., Stankevych, S.V., Kovalova, T.V., Khalmuradov, B.D., & Kharlamova, Yu.Ye. (2020). Prospective use of ecological tourism in Ukraine and integrative view of international experience. *Ukrainian Journal of Ecology, 10*(1), 49-54. https://doi.org/10.15421/2020_8

26. Weerakkody, V., Sivarajah, U., Mahroof, K., Maruyama, T., & Shan, Lu. (2021). Influencing subjective well-being for business and sustainable development using big data and predictive regression analysis. *Journal of Business Research, 131,* 520-538. https://www.sciencedirect.com/science/article/pii/S0148296320304860 https://doi.org/10.1016/j.jbusres.2020.07.038

27. Yevsuykov, O.P., Akhmedova, O.O., Sysoieva, S.I., Stankevych, S.V., Vasiliev, A.A., & Anichkin, Ye.S. (2020). Global advertising market of eco-friendly products in developing countries: A review of the current trends and prospects. *Ukrainian Journal of Ecology, 10(*5), 136-141. https://doi.org/10.15421/2020_219

28. Zhang, W., Liu, J., & Wen, L. (2024). A study of the influence of the stability of the population's income and expenditure on the development of restaurant chains. *Heliyon, 10.* https://doi.org/10.1016/j.heliyon.2024.e35762

29. Liu, Z., Li, N., & Zhang, Yu. (2025). The interaction between improvements of business environment, investor attention, and the high-quality development of tourism enterprises. *International Review of Economics & Finance, 102.* https://doi.org/10.1016/j.iref.2025.104391

30. Zhu, L., Zhan, L., & Li, S. (2021). Is sustainable development reasonable for tourism destinations? An empirical study of the relationship between environmental competitiveness and tourism growth. *Sustainable Development, 29*(1), 66–78. https://doi.org/10.1002/sd.2131?urlappend=%3Futm_source%3Dresearchgate.net%26utm_medium%3Darticle

Кулініч Т., Просович О., Іванов А., Грабар М., Жайворонок І.

ДО ПИТАННЯ РОЗРОБЛЕННЯ СТРАТЕГІЧНОГО ІНСТРУМЕНТАРІЮ ГАРМОНІЙНОГО РОЗВИТКУ ПІДПРИЄМСТВ ТУРИСТИЧНОЇ ТА ГОТЕЛЬНО-РЕСТОРАННОЇ СПРАВИ

Огляд літератури показує, що на вітчизняному рівні розроблення стратегічного інструментарію гармонійного розвитку, у тому числі для підприємств туристичної та готельно-ресторанної галузі, перебуває лише на початковому етапі. Нерозв'язаність цих питань ускладнює перехід бізнесу до розвитку, який ураховує й фактичне узгодження складових загального економічного, соціального та екологічного (ECE) ефекту, і бажану конфігурацію їх поєднання.

Дослідження має на меті розроблення стратегічного інструментарію гармонійного розвитку підприємств туристичної та готельно-ресторанної справи, який визначає усталену концептуальну рамку для узгодження економічних, соціальних та екологічних напрямів розвитку, а також добору дієвих інструментальних складових для транслювання управлінських рішень, здатних забезпечити стабільність бізнесу без негативних наслідків у майбутньому.

Сутність досліджуваної проблеми полягає в тому, що автори вперше спробували дати чітку відповідь щодо можливостей розробки стратегічного інструментарію для гармонійного розвитку туристичних і готельно-ресторанних підприємств, який забезпечує відтворюваність, порівнянність і систематичність довгострокових управлінських рішень.

DOI: 10.55643/fcaptp.1.66.2026.5038

Звернено увагу на той факт, що цього можна досягти шляхом моделювання взаємозв'язків між компонентами в рамках установленої концептуальної бази.

Отож, у рамках дослідження запропоновано структурний підхід до формування стабільної концептуальної основи гармонійного розвитку підприємств туристичного та готельно-ресторанного секторів. Він стосується не лише фактичного узгодження ефектів економічної ефективності (ЕСЕ), а й конфігурації їх поєднання.

У дослідженні висвітлено умови, за яких концептуальна основа набуває інструментального значення. Отримані результати створюють методологічні передумови для розробки стратегічного інструментарію гармонійного розвитку підприємств, але лише тоді, коли він набуває інструментального значення, тобто стає придатним для практичного управління. У дослідженні також обґрунтовано, що ефективність запропонованого підходу до створення інструментарію гармонійного розвитку підприємств підтверджується їхньою здатністю узгоджувати ЕСЕ-ефекти від діяльності.

Потенційна цінність розв’язання окресленої в дослідженні проблеми полягає в створенні науково обґрунтованого та практично застосовного інструментарію, який дозволяє підприємствам туристичної та готельно-ресторанної галузі формувати умови для адаптації та масштабування моделей гармонійного розвитку.

Ключові слова: кореляційно-регресійного аналіз, стратегія, гармонійний розвиток, підприємства туристичної та готельно-ресторанної галузі, стратегічний інструментарій, теорії альтернативного розвитку, збалансована система показників (BSC), сталий розвиток

JEL Класифікація: O4, C33