

and durable, which lessens the strain on your employees when carrying heavy food pans to catered events.

Many equipment manufacturers are designing smart appliances that are accessible by Bluetooth. This allows controlling equipment from your phone or a distance.

In previous years, rustic decor, such as copper mugs and burnished metal flatware were the popular choice, but this year operators are choosing rich jewel tones and Boho-inspired patterns for tables. This trend combines bright colors with striking patterns, which creates an inviting feeling to match aromatic and spice-filled dishes that are also trendy this year.

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MODERN TENDENCIES IN RESTAURANT BUSINESS

The quality of the restaurant kitchen is becoming the main criterion for choosing an institution, and the trend of "democratization" has led to the emergence of restaurants with beautiful interiors, furniture and utensils, and affordable prices. The most popular institutions are in the middle and low price segment, which offer Ukrainian cuisine. The establishments with Italian (pizzeria) and Japanese cuisine are developing, which are especially popular among young people, coffee shops (coffee is practically replaced by soluble coffee), confectioneries, bakeries, pubs (with own mini-breweries), fast food and street- food.

Recently, so-called free or creative spaces have appeared in Ukraine, which referred to as "coworkings", "non-coffee" or "smart cafe". They can be located in the center of the city, or in office centers. The basic concept of such institutions is free everything except time. These establishments

operate on an "all inclusive" system (the visitor pays not for food and drinks, but for the time) and is a new format property, specially adapted for freelancers, start-ups, IT entrepreneurs and marketers.

Coworking is a model of work where employees remain free and independent and use free space for their activities. They can do their business in coworking centers or in creative spaces, renting a workplace for a month, a day or several minutes. The most famous creative spaces in Kyiv are: "The magazine", "BesedniZza", "Dial", "Bibliotech", "Freud House", "12", "Kyivworking", "Work-and-Roll". The format of such institutions includes the presence of a kitchen, where visitors can find coffee, tea, snacks, fruits and cookies. Everybody can use office equipment and communication equipment, a safe, workshops, a meeting room, a library, a lounge room. These are places for business meetings, movie and concert tours, just chats or relax etc. These are places for those who comfortably feel in a democratic atmosphere and are in search of new trends, knowledge and impressions. Creative spaces and coworkings combine cafes, office and educational centers, cinema halls, lectures and playgrounds for parties, etc.

More and more people in big cities have breakfast in restaurants, and therefore some institutions start their work at 6-7 o'clock in the morning and offer both individual meals and comprehensive breakfasts in Ukrainian, French, English, German, Italian and American versions. The average breakfast price is 25-65 uah depending on the institution.

For the first decade, the culture of food in the streets has been developing in Ukraine. This market grows annually on average by 20-30%. Experts estimate its capacity at more than \$ 2 billion. The so-called street-food in Ukraine is represented by 20 large networked and hundreds of small local companies. Today, this sector of the market demonstrates a variety of establishments (mobile cafes and pizzerias, etc.), new thematic concepts, culinary variety, different price levels, as well as constant increase in the range of products.

According to statistics, there are 16 thousand franchisers and 160 thousand franchisees worldwide, most are located in the United States (56.3 per cent of fast food restaurants are operating under the franchise system), Canada and South Korea, and Europe's leaders are Great Britain, France and Germany. High popularity, thanks to affordable pricing policies and fast service, has made fast food franchising one of the most reliable and cost-

effective business types. The leader among the Ukrainian companies is Fast Food Systems, which works in the field of catering and develops franchising network of fast-food restaurants since 1998. The company's headquarters are in Lviv, the regional offices operate in Kyiv and Dnipropetrovsk, and the company's establishments are represented in all regional centers and in so-called "small" cities. The company represents its own brands: Pizza Celentano (more than 130 units), Potato Hut (the only Ukrainian chain of fast-food restaurants Tex-Mex - Texas -Mexican cuisine has about 40 units), Cafe Point (low budget coffee houses), Yappi (the democratic restaurant of Japanese cuisine). All the restaurants are oriented towards the middle class of consumers who want to buy a quality product at a reasonable price. The scheme of work of the institutions of the company combines the schemes of the typical fast-food and traditional restaurant. This kind of facility is called Quick & Casual and characterized by high quality and tradition in the preparation of dishes, high level of service typical of classical restaurants. The impact of fast food manifested in reducing the number of items in the menu, democratic prices and conditions.

Innovative approaches in the organization of customer service, cooking, and marketing used to keep regular visitors and attract new ones in a tough competition. Services, instant messaging, traffic optimization, online ordering, home delivery, business loyalty tools, social networking and mobile gadget adaptation are today the main factor for successful concepts.

The following innovations in the restaurant business are to be noted:

1. Free Wi-Fi.
2. Cooking branded meal in public (cameras in kitchens, monitors).
3. Interactive e-menu that deprives the client of a large number of paper pages and individual wine-cocktail cards. The customer can pick wine from the wine list for the price, region, year of harvest and bouquet, a menu dish, calculate the caloric content of the dishes and immediately see the final order check. In anticipation of the order, clients play games, read news, and search the Internet.
4. Using QR codes. Customers can scan a QR code by using a mobile phone or a laptop video camera and save it. The history of the institution, the authorship of unique interior details, menu with detailed information about dishes can be encoded in QR-code. The restaurant can notify

customers about promotions, implement loyalty programs, arrange interactive polls and polls, and receive restaurant reviews with the help of QR-codes. The use of QR codes opens up new unlimited opportunities for online collaboration of companies with their customers.

5. An interactive table is a modern multimedia solution that allows a customer to choose a meal, read all the necessary information about her, make an order, which sent to the kitchen, and includes online cooking.

6. The interactive bar is an information and entertainment system built into the bar. It is an interactive screen that displays video effects, the nature and intensity of which is dictated by the presence of objects on the rack and human behavior (a glass, keys, mobile phone - everything left by the visitor on the surface of the bar). The purpose of this technology is to entertain the client and keep them for as long as possible.

In 2007, the modern network FEST of conceptual restaurants "Local" was founded in Lviv. The first restaurants of the network were "Masoch-café" and "Kryivka" (one of the first places with the number of visitors in Europe). Each establishment is unique in its cuisine, menu design, dishes, interior, animation services, audio, thematic attributes etc. Lviv Chocolate Workshop is a cafe, on the first floor of which there is a sweetshop, and customers have the opportunity to watch the creation of chocolate works of art. The Gusovaya Lampa restaurant is a combination of a museum and restaurant, with 200 lamps as museum exhibits. In the restaurant Under Golden Rose there are no prices in the menu and the customer can bargain. Some projects are social e.g., House of Legends. They have the conceptual role of dwarf people.

Therefore, the branded format of trade is one of the stable tendencies in the development of restaurant business in Ukraine.

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OFFSHORES: IHRE AUFGABEN UND FUNKTIONSWEISEN

In der modernen Welt ist die Nutzung von Offshore-Zonen weit verbreitet. Viele große und kleine Firmen nutzen Offshore-Zonen für bestimmte Zwecke. Ziel dieses Artikels ist es, die Vorteile der Offshore-Nutzung für Unternehmer, die Auswirkungen von Offshore auf die Volkswirtschaften der Länder zu untersuchen und zu prüfen, welche möglichen Systeme in Betracht gezogen werden.

Die Arbeiten von Wissenschaftlern wie O. Shutova, P. Yamko, I. Fedorenko und anderen widmen sich der Erforschung von Offshore-Zonen und deren Auswirkungen auf die Wirtschaft.

Offshore ist ein Gebiet, in dem Finanz- und Kreditgeschäfte mit ausländischen Teilnehmern in Fremdwährung bevorzugt behandelt werden [1].

Die Entstehung von Offshore-Gebieten als wirtschaftliches Phänomen nimmt Ende der fünfziger Jahre – Anfang der sechziger Jahre ab. In diesem Zeitraum steigt die Anzahl der Steuern, die an Unternehmen im Registrierungsland zu entrichten waren. Aus diesem Grund bestand der Wunsch, das Unternehmen in ein Land mit einem niedrigeren Steuersatz als demjenigen zu verlegen, in dem dieses Unternehmen eingetragen ist. Gleichzeitig wurden mehrere solcher Länder gebildet. Aufgrund der Tatsache, dass es sich bei diesen Ländern um eine Insel handelt, tauchte der Begriff "Offshore" auf, was wörtlich "außerhalb der Küste" bedeutet [2].

Man kann die Hauptaufgaben von Offshore und deren Aufgaben unterscheiden: