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TOOLS FOR BALANCED DEVELOPMENT OF HOSPITALITY INDUSTRY ENTITIES IN THE POST-WAR PERIOD

ABSTRACT

The article provides a comprehensive analysis of the current state and development prospects of Ukraine's hospitality industry amid the full-scale war. The authors highlight the devastating impact of military aggression on the hotel and restaurant sector and the tourism industry overall: infrastructure destruction, business closures, workforce shortages, and the collapse of both domestic and international tourism. At the same time, the sector has demonstrated notable resilience and adaptability, not only surviving under extreme conditions but also shifting operations to support civilians and engage in volunteer efforts.

A significant part of the article is devoted to the analysis of large-scale studies conducted by the State Agency for Tourism Development of Ukraine before and during the war. The preferences of domestic and foreign tourists are examined, including travel motivations, average expenditures, and popular destinations. Particular attention is paid to the dynamics of tourist tax revenues: in 2024, collections increased by 23% compared to the previous year, indicating a certain stabilization and a resurgence of tourism activity. Key regional leaders in terms of tax revenues are identified.

The article also addresses the issue of inclusivity in tourism infrastructure. The data reveal a low level of accessibility for persons with disabilities: only 23% of accommodation facilities offer adapted rooms, and many lack basic barrier-free access conditions.

The authors propose a comprehensive set of strategic directions and tools for balanced recovery of the hospitality industry, including state support, attracting investments, innovative development, digitalization, infrastructure modernization, support for local initiatives, human capital development, environmental sustainability, and inclusive environments. The article emphasizes the importance of integrating sustainable development principles and international experience into the post-war recovery process. The hospitality industry is presented not only as an economic sector but also as a vital instrument for social recovery, population rehabilitation, integration of internally displaced persons, and the formation of a positive international image of Ukraine.

Keywords: hospitality industry, post-war recovery, tourism, hotel and restaurant business, sustainable development, strategy, digitalization, inclusiveness, environmental safety, investment, personnel, tourist tax, Ukraine

JEL Classification: L83

INTRODUCTION

The hospitality sector plays an important role in Ukraine's economy, providing jobs, generating income, and promoting tourism development. However, military aggression has caused significant damage to the industry, destroying infrastructure, reducing tourist flows, and causing an outflow of qualified personnel. In this context, the issue of recovery and ensuring the balanced development of hospitality entities in the post-war period becomes especially relevant.

As one of the key drivers of socio-economic progress and an important source of foreign exchange income, the hospitality industry, just beginning to gain momentum after the pandemic crisis, has faced a new destructive force - the war that began on February

24. The first days of aggression provoked unprecedented population migration. Despite the hope for a peaceful future, inspired by the liberation of Ukrainian territories, Russia's military aggression poses a serious risk to global tourism. It becomes critically important to define strategic paths for the recovery and further development of the service sector, a significant part of which has been paralyzed. Business owners in this sector urgently need clarity regarding future prospects after the war ends, highlighting the urgency of this work. Therefore, balanced development in the context of hospitality implies not only economic growth but also consideration of social and environmental aspects, ensuring equal opportunities for all market participants, preserving cultural heritage, and the sustainable use of natural resources. In the post-war period, this principle becomes even more important, as the industry must not only recover but also become more resilient, innovative, and responsible.

LITERATURE REVIEW

The topic of post-war recovery of the hospitality and tourism industry in Ukraine unites scientific communities from various countries in search of joint solutions. Brenner, J. (2022) examines the historical experience of urban warfare, particularly in Kyiv and Budapest during World War II, and analyzes the current state of civil protection in Ukraine after the local governance reform. The author proposes to develop a comprehensive urban recovery plan similar to the "Marshall Plan," which would include institutional and financial measures in urban development, heritage protection, and environmental assessment.

Vito Bobeka, Gal Gotalb, and Tatjana Horvatc (2022) investigate changes in the travel habits of Ukrainians after the start of the war in 2022 compared to 2021, analyzing travel frequency, planned expenses, ethical dilemmas, and destinations. The study is important for understanding the psychological and behavioral consequences of war, assessing economic impacts, and developing recovery strategies for the tourism industry.

Altaf Husen Sovani (2022) analyzes innovative solutions introduced in the European Union in response to the COVID-19 pandemic in the tourism and hospitality sector and emphasizes the need for significant investment and reforms to ensure the long-term resilience of the industry. The authors highlight the importance of cooperation between the government, academia, and industry in developing effective labor market policies, social protection systems, and implementing innovations that will support sustainable development after the crisis.

Okhrimenko, A., Boiko, M., Bosovska, M., Vedmid, N., and Kulyk, M. (2024) studied the changes in the operations of hotels in Ukraine and Poland caused by the internal and external migration of Ukrainians as a result of Russian aggression, identifying increased occupancy and the emergence of new services. The study, based on a hotel survey, shows an increase in the share of migrants among clients and their involvement in employment, which contributed to the financial stability of hotels in both countries.

Researcher But T. (2024) examines the problems of Ukraine's tourism industry, which first suffered from the pandemic and then from the full-scale war, including issues of safety, territory contamination, and infrastructure destruction. The author identifies paths for post-war tourism recovery, including the involvement of small businesses, the development of memorial tourism, technological modernization, and attracting investment.

Zavidna L. D. (2024) analyzes the destructive impact of the full-scale war on the hotel business and tourism in Ukraine, revealing a significant reduction in activity and financial instability of enterprises. The purpose of the study is to develop a comprehensive strategy for post-war recovery and service sector development, using quantitative and qualitative methods, and SWOT analysis. The result is a proposal of an integrated cooperation model between the state, business, and international organizations to attract investment, implement innovations, and ensure sustainable development of the sector in the post-war period.

The scientific article by Bilous, S., Bezruchko, L., & Lemega, N. (2022) is devoted to studying the development strategy of Ukraine's hotel and restaurant industry, which faced significant problems due to the pandemic and the war. The aim of the work is to assess the current strategy and justify measures for its successful implementation in the context of post-war recovery, which will contribute to the country's economic growth.

AIMS AND OBJECTIVES

Therefore, the purpose of this article is to determine strategic directions that will contribute to the balanced development of hospitality entities in Ukraine in the context of post-war reconstruction, taking into account modern challenges and opportunities.

Main tasks of the research are:

1. To describe the impact of a full-scale war on the hospitality and cultural tourism industry in Ukraine.
2. To analyze sources of statistical and analytical data and substantiate their scientific value.
3. To assess the current state and dynamics of domestic tourism development based on data on tourist receipts in 2021–2024.
4. To systematize the main challenges facing the tourism industry in the war and post-war periods
5. To propose strategies and tools for the balanced development of hospitality entities.

METHODS

The study of sustainable development tools for cultural tourism entities in the post-war period was based on the review of academic sources, analysis of regulatory documents, statistical materials, and reports from both international and national institutions involved in tourism and cultural heritage protection. To ensure objective conclusions and build well-founded recommendations, a wide range of scientific methods was applied. The empirical approach contributed to the collection of real data on the activities of tourism enterprises, which made it possible to reflect actual changes in the sector and identify regional characteristics. The use of theoretical methods helped to comprehend modern concepts of sustainable cultural tourism development, propose new hypotheses, and determine directions for further research, taking into account the Ukrainian context.

Economic and mathematical methods were applied to analyze the economic aspects of tourism development. Regression analysis made it possible to forecast tourist flows based on such factors as the condition of cultural heritage sites, the level of infrastructure development, marketing expenditures, and seasonal fluctuations. Simulation modeling was used to assess the intensity of cultural resource utilization in the regions, using data on the number of visitors and heritage preservation measures (restoration works, protective status, inclusion in UNESCO lists, etc.).

The analytical part of the study was based on data from the Ministry of Culture and Information Policy of Ukraine (2024), the Kyiv School of Economics (2024), the State Agency for Tourism Development of Ukraine (SATD) (public report, 2024), the State Statistics Service of Ukraine, the Ministry of Finance, as well as international organizations such as the World Tourism Organization and the World Economic Forum. These sources made it possible to conduct a graphical analysis of tourism-related tax revenues by region for 2021–2024 and to identify key global and local trends in the tourism sector.

A set of general scientific and specialized methods was applied during the study: analysis and synthesis for generalizing theoretical principles of cultural tourism development, a systems approach to identify interrelations between tourism, the economy, and cultural policy, as well as comparative analysis to assess international experience in the Ukrainian context. Scenario analysis was used to forecast potential development scenarios, enabling the modeling of options for recovery and growth of cultural tourism in Ukraine.

RESULTS

The war in Ukraine has dealt a devastating blow to the hospitality sector, particularly to hotels and food establishments, many of which have been destroyed, damaged, or require substantial restoration. It is currently impossible to assess the full scale of the losses resulting from the collapse of both international and domestic tourism, as significant areas remain under occupation or are active combat zones. Moreover, the military aggression has caused not only mass emigration of Ukrainians but also the internal displacement of millions of citizens from affected regions. Under martial law, the negative impact of the economic crisis, militarization, political instability, environmental issues, inflation, and rising prices on the functioning of hospitality industry enterprises has sharply intensified.

The hotel and restaurant business is undergoing profound transformations, driven not only by extreme survival conditions but also by globalization processes and integration into the global market. The industry has faced numerous challenges; while some establishments were forced to close, many others managed to adapt, continue operating, and actively participate in volunteer activities in support of the victory. In the current circumstances, the hospitality and hotel-restaurant sectors require the implementation of innovative technologies and scientific and technical developments. Today, only those enterprises that carry out organizational changes, improve the quality and nutritional value of their products, enhance the

level of service, actively attract new clients and retain existing ones, identify promising market segments, and strive to meet the growing needs of consumers are operating successfully.

It is critically important to ensure the development of the hospitality sector in Ukraine now by providing people with high-quality services for physical rest, emotional recovery, health improvement, and rehabilitation.

Despite the challenges currently facing the hospitality industry, even before the full-scale war, active steps were taken in Ukraine to analyze the country's tourism potential and study tourist behavior. At the initiative of the State Agency for Tourism Development of Ukraine (SATD), the company "Human Research" conducted a large-scale study in 2021 aimed at collecting and analyzing statistical data on the preferences of Ukrainian and foreign tourists. The first comprehensive study of inbound tourism in Ukraine was conducted in accordance with UN international statistical standards and the recommendations of the World Tourism Organization (UNWTO). The survey among foreigners covered nearly 4,000 respondents from 87 countries worldwide. The main objective of the study was to determine the reasons for visiting Ukraine by foreign tourists and to identify the average level of their expenditures during their stay.

It was found that most visitors deliberately headed to cities with airports – Kyiv, Lviv, Odesa, and Kharkiv – although only 9% of foreigners limited themselves to staying in a single settlement.

As for the level of tourist satisfaction with their stay in Ukraine, the results were quite positive: 78% of respondents considered Ukraine an attractive and safe country to travel to. Foreigners were most impressed by Ukrainian nature (85%), traditional cuisine (82%), architecture (79%), and historical and cultural landmarks (75%).

In turn, a second large-scale study focused on analyzing the preferences of domestic tourists was carried out using a methodology developed by the Ukrainian Center for Social Reforms. During the survey, responses were collected from over 23,000 individuals from both urban and rural areas.

The goal of this study was to identify the directions of Ukrainian travel both within the country and abroad, as well as to analyze travel expenditures. The collected data show that residents of large cities, particularly in the Eastern and Western regions of Ukraine, travel more actively. The main motivation for travel is leisure and recreation (68%). Among the main types of tourism, Ukrainians choose beach vacations (48%), sightseeing tours (36%), mountain tourism (17%), and wellness trips (14%) (Figure 1). Regarding outbound tourism, 18% of respondents stated that they had traveled abroad at least once. Most often, these were people aged 25 to 34. The main purpose of such trips in 77% of cases was leisure. The most popular destinations were European countries (42%), Turkey (28%), and Egypt (21%).

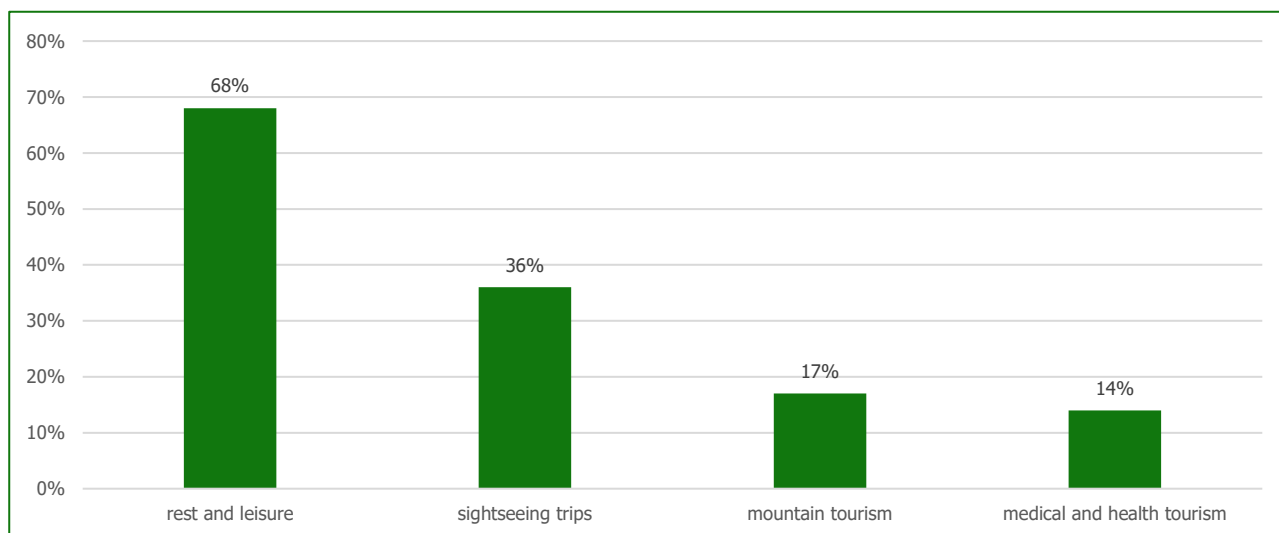


Figure 1. Main Motivation of Ukrainians for Travel. (Source: based on the report of the Head of the State Agency for Tourism Development of Ukraine, 2024)

As we can see, despite the uncertainty caused by the war, the tourism tax revenue in Ukraine in 2024 increased by nearly 23% compared to 2023, when regional budgets were replenished by UAH 222 million 618 thousand. For comparison, in 2022, the revenues were 53% lower, totaling UAH 178 million 949 thousand. The regions that led in terms of tourism tax payments included the city of Kyiv and five oblasts.

The capital maintained its leadership: in 2024, Kyiv collected UAH 49 million 182 thousand in tourism taxes. In 2023, this amount was UAH 30 million 378 thousand, and in 2022, it was UAH 31 million 474 thousand. Lviv Oblast showed stable results: last year, the region's budget was replenished by UAH 47 million 108 thousand, which was almost on par with 2023 (UAH 46 million 85 thousand) and 14% more than the revenue in 2022 (UAH 41 million 430 thousand). Ivano-Frankivsk Oblast saw significant growth 84%. In 2024, the region received UAH 33 million 99 thousand in tourism taxes, while in 2023, this amount was UAH 20 million 408 thousand, and in 2022, it was UAH 17 million 956 thousand (SATD Report, 2024).

Cherkasy Oblast also made a substantial contribution to the regional budget: UAH 23 million 532 thousand in 2024 compared to UAH 21 million 574 thousand in 2023. It is worth noting that in 2022, tourism tax revenues here were much lower — only UAH 12 million 555 thousand (Figure 2).

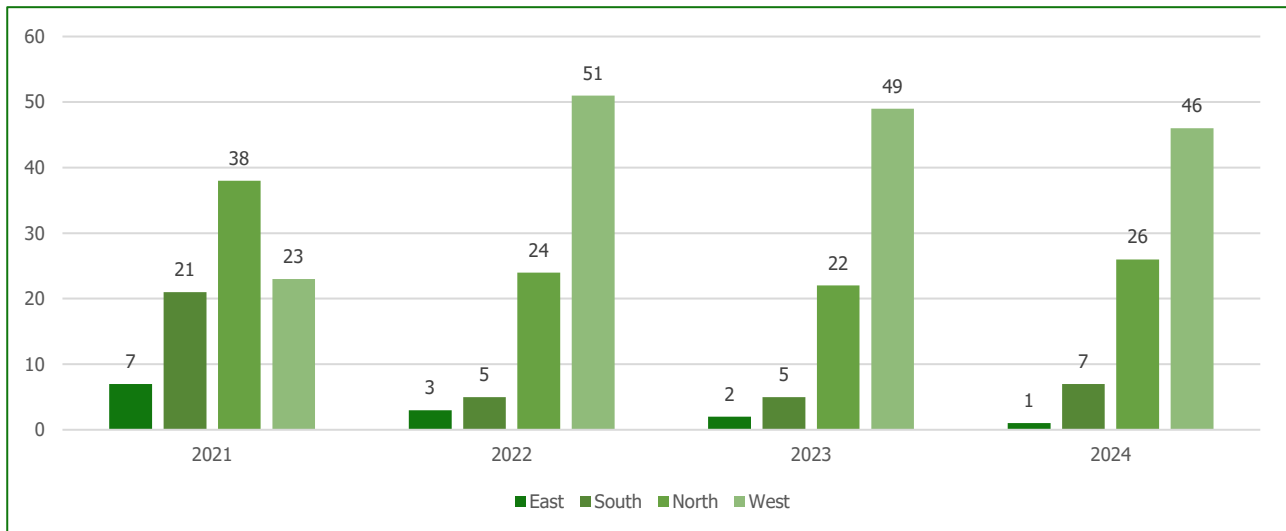


Figure 2. Dynamics of Tourism Fee Revenues per Year, %. (Source: Based on the tourism research materials of the State Agency for Tourism Development of Ukraine, 2021)

Zakarpattia Oblast showed stable results as well: in 2024, the regional budget was replenished by UAH 23 million 93 thousand, which is almost equal to the revenues of 2023 (UAH 22 million 161 thousand) and 19% higher than the 2022 figure (UAH 19 million 471 thousand). Dnipropetrovsk Oblast rounded out the list of leaders: by the end of 2024, it collected UAH 15 million 960 thousand in tourism taxes. This is 21% more than in 2023 (UAH 13 million 219 thousand) and significantly exceeds the revenue from 2022 (UAH 9 million 210 thousand) (SATD Report, 2024).

The budgetary revenues for the first three months of 2024 vividly illustrate not only the adaptation of the tourism industry to the challenging realities of wartime but also its subsequent growth, reflected in the creation of new jobs and support for local communities. The various challenges that the hospitality and tourism sector will face in the post-war period can be effectively addressed through the comprehensive application of models such as the operational response model, sustainable revival model, innovative development model, and integrated model, each of which emphasizes the speed of implementation, long-term sustainability, innovative solutions, and interaction.

Thus, the results of the conducted research demonstrate both significant potential for domestic and inbound tourism and the need for further development of the hospitality industry in Ukraine. In this context, it is important to consider global experience, as the practices of countries that have undergone military conflicts and successfully recovered show that the development of the hospitality industry played a key role in this process. Based on the analysis of such experience, recommendations for the formation and implementation of development strategies are put forward, including:

- state support for the hotel and restaurant business;
- creating an attractive investment environment to attract foreign investors;
- activating the processes of recovery and expansion of the tourism sector;
- stimulating small and medium-sized businesses in the hospitality industry;
- modernizing infrastructure, including the construction of new airports and road networks;
- integrating product and network interaction models.

At the same time, the strategic choice largely depends on the level of strategic thinking of business managers and their ability to make effective decisions and minimize risks in crisis conditions.

Key tools include:

- expanding the range of services through digitalization;
- flexible pricing for certain service categories;
- individualizing offers for guests to enhance comfort levels.

The Ukrainian hospitality sector must focus on post-war prospects by implementing adaptive operational solutions. Constant changes in the external environment require a quick and adequate response, considering development goals and available resources. Special attention should be paid to the digitalization of hotels and restaurants, expanding online services, and actively introducing digital technologies into the daily activities of enterprises.

To carry out an objective assessment of the consequences of military actions, comprehensive studies must be conducted. However, even now, despite ongoing hostilities, numerous cases of ecocide have been documented – large-scale degradation of ecosystems, soil, water, and air pollution. This poses a serious threat not only to Ukraine but also to the entire Eastern Europe. Figure 3 presents a map of Ukraine, highlighting the contaminated areas affected by military actions. In this situation, it is crucial to understand that the development of sectors capable of supporting economic revival, particularly the hospitality industry, directly depends on ecological restoration. The hotel and restaurant business, tourism, and service sectors can become a powerful tool for the rehabilitation of affected regions, contributing to attracting investments, creating jobs, and improving the quality of life of the population. It is essential to integrate the principles of sustainable development into hospitality, ensuring both economic growth and environmental preservation. The hospitality industry in Ukraine must become one of the key links in the post-war recovery of the country, combining environmental responsibility with high service standards and openness to international partnerships.

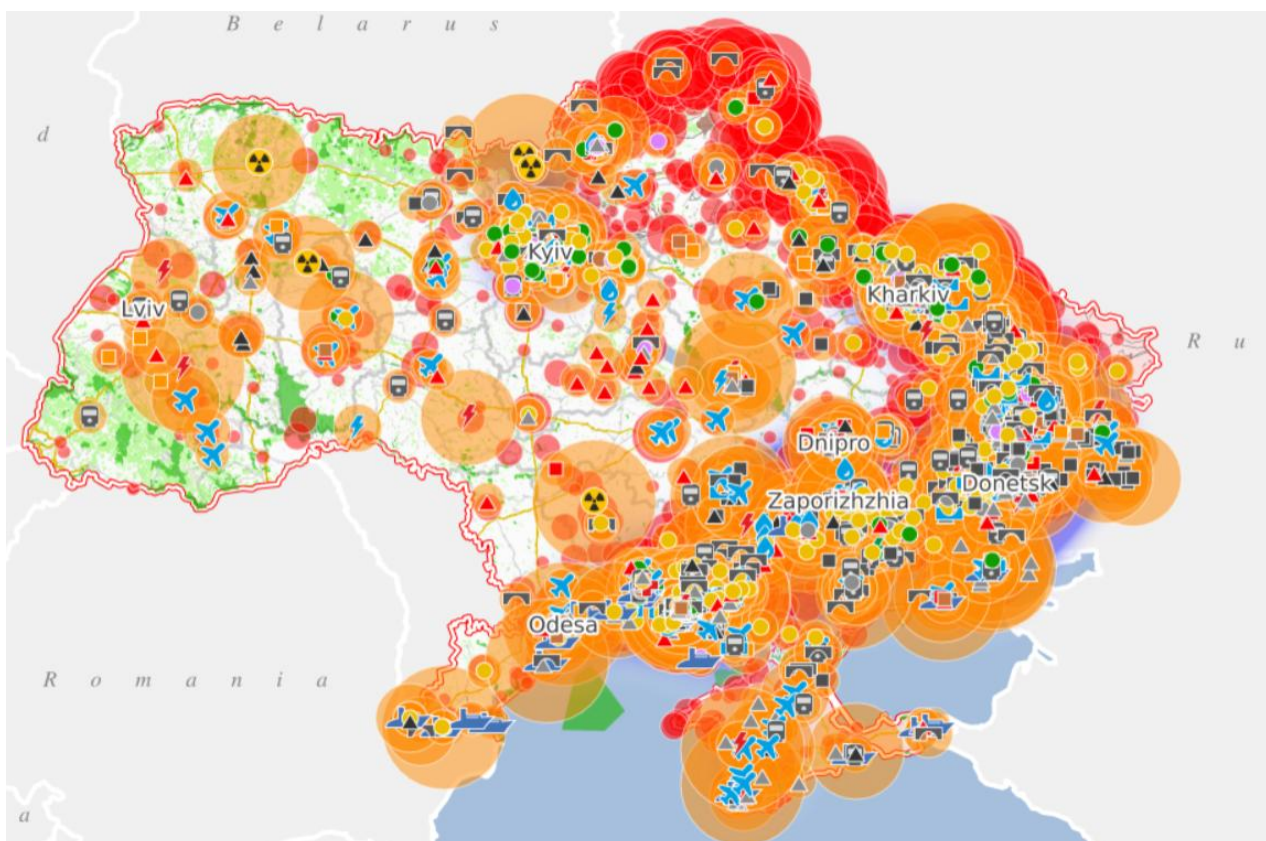


Figure 3. Environmental Consequences and Risks of the War in Ukraine. (Source: Based on the materials of Ecodozor, 2025)

According to a survey conducted by the State Agency for Tourism Development of Ukraine in collaboration with regional military-civil administrations, it was found that only 23% of accommodation facilities in Ukraine have rooms adapted for people with disabilities.

The study involved 6,394 tourism infrastructure facilities, including 3,537 hotels, 2,116 recreation centers, 261 sanatoriums and resorts, and 445 motels and campgrounds.

The physical accessibility level was assessed using a checklist of 17 criteria, developed according to the "Methodological Recommendations for Creating Barrier-Free Spaces in Tourism," approved by the Ministry of Communities, Territories, and Infrastructure Development of Ukraine and published on the official website of the State Agency for Tourism Development (SATD). The survey results showed that only 19% of facilities had ramps for entrances where stairs were present. Elevators were installed in 28% of the facilities, but only 2% of them had audio guidance and Braille signage for floor indicators.

Rooms for people with disabilities were available in only 23% of the accommodation facilities that participated in the survey. Meanwhile, 26% of the facilities had universal sanitary and hygiene rooms, and 16% ensured accessible evacuation routes. Only 24% used international accessibility symbols.

The best results in terms of inclusivity were demonstrated by three indicators:

- barrier-free access to the territory (43% of facilities);
- availability of specially designated parking spaces for people with disabilities (almost 56%);
- staff awareness of etiquette and service rules for people with limited mobility (66%) (SATD Survey, 2024).

Thus, the survey results highlight significant challenges in ensuring the inclusivity of Ukraine's tourism infrastructure. However, the situation has been further complicated by the war, which has led to a significant reduction in the activities of hospitality providers. Many hotels, restaurants, and tourist sites have been destroyed or damaged. A decline in both domestic and international tourist flows has resulted in a substantial drop in revenues and the forced closure of many enterprises. Additionally, the staff crisis, caused by the mobilization or forced migration of workers, has become another serious challenge for the recovery of the industry. Among the key challenges facing the industry in the post-war period are:

- the need to restore and modernize hotels, restaurants, transportation infrastructure, and tourist sites;
- a lack of working capital, high risks for investors, and limited access to credit resources;
- a shortage of qualified personnel at all levels, the need for retraining, and the recruitment of new employees;
- the remaining landmines and the threat of new attacks hinder the restoration of tourism activities;
- the need to regain competitiveness in domestic and international markets;
- pollution of territories, destruction of natural ecosystems, which affects the tourism potential.

Despite the unprecedented challenges of a military-political, economic, and demographic nature faced by Ukraine, the hospitality and tourism industry not only survived but demonstrated its remarkable ability to function effectively during wartime. This phenomenon of resilience and adaptability requires in-depth scientific analysis, as, despite seemingly paralyzing circumstances, industry enterprises found new ways to ensure their operations, support the economy, and provide essential services to the population. Studying this experience is crucial for understanding the survival mechanisms and further recovery of the industry in the post-conflict period.

In the context of Ukraine's post-war recovery, the hospitality industry plays one of the key roles in shaping a stable economy, supporting social integration, and strengthening the country's international image. Therefore, overcoming the mentioned challenges and ensuring balanced development of hospitality providers in the post-war period requires implementing a set of strategic directions (Table 1).

Strategic Direction	Content
Institutional Support and State Incentives	Development of grant programs, preferential loans, and tax benefits for hospitality entities
Investment Attraction	Creation of a favorable investment environment, emphasis on safety, energy efficiency, and environmental sustainability of facilities
Workforce Development	Organization of training programs, workshops, and international internships for skill enhancement
Innovative Development and Digitalization	Implementation of digital services, "smart hotels," mobile applications, and personalized services
Creation of an Inclusive Environment	Ensuring barrier-free access, adaptation of infrastructure for people with disabilities
Environmental Responsibility	Use of green technologies, waste sorting, and implementation of energy-saving solutions
Restoration of Tourist Routes	Creation of new routes (cultural, gastronomic, natural) focusing on post-war themes
Support for Local Initiatives	Cooperation with local communities, support for local microbusinesses in hospitality
Flexibility and Adaptability	Development of scenario-based strategies for quick response to changes in security and economic conditions

Ensuring the balanced development of hospitality entities in the post-war period is a complex and multifaceted task that requires coordinated efforts from the state, business, and society. The implementation of the proposed strategic directions, which include government support, attracting investments, infrastructure development, workforce training, the introduction of sustainable development principles, innovation, and regional development, is a key factor for restoring the industry's competitiveness, ensuring its stable growth, and contributing to the socio-economic development of Ukraine. Successful implementation of these strategies will not only restore lost positions but also create a more modern, efficient, and responsible hospitality sector, ready for new challenges and opportunities. To practically implement these strategies, it is necessary to clearly define and apply effective tools that will contribute to achieving the balanced development of the industry. These tools should be adapted to the conditions of the post-war period, take into account national priorities, and align with current global trends in the hospitality sector. Below are the key tools capable of ensuring the sustainable and competitive operation of the hospitality industry in Ukraine (Table 2).

Direction	Tools
1. State Policy	<ul style="list-style-type: none"> ▪ State support programs ▪ Tax benefits ▪ Simplification of permit procedures
2. Financial Mechanisms	<ul style="list-style-type: none"> ▪ Grants and preferential loans ▪ Foreign investments ▪ Public-private partnerships
3. Education and Workforce	<ul style="list-style-type: none"> ▪ Retraining programs ▪ Hospitality training centers ▪ Integration of sustainable development standards
4. Digitalization	<ul style="list-style-type: none"> ▪ Online booking and CRM systems ▪ Digital marketing ▪ Online learning platforms
5. Environmental Sustainability	<ul style="list-style-type: none"> ▪ Energy-efficient technologies ▪ Eco-certification ▪ Support for local suppliers
6. Cooperation and Collaboration	<ul style="list-style-type: none"> ▪ Cooperation with communities ▪ International associations ▪ Regional hospitality clusters

The tools for the balanced development of the hospitality industry in the post-war period form a comprehensive system of support for the sector, which takes into account both internal needs and external challenges. Key elements of this system include government regulation and support, financial incentives, human capital development, digitization, environmental sustainability, and intersectoral cooperation. Their coordinated application allows not only for stabilizing the operations of hospitality enterprises but also for ensuring their transformation in accordance with the principles of sustainable development. This creates conditions for restoring tourists' trust, improving service quality, attracting investments, and actively integrating Ukraine into global tourism processes.

In the post-war context, the hospitality industry is not only an economic sector but also an important tool for social recovery, the integration of internally displaced persons, and the formation of a positive image of the country on the international stage. Therefore, the discussion of the effectiveness of tools for their balanced development is extremely relevant.

On one hand, the advantages of government intervention are clear – stabilization of business conditions, creation of guarantees for investors, and development of strategic infrastructure. At the same time, excessive regulation or a lack of coordination between agencies can lead to delays in bottom-up initiatives. Financial instruments such as grants and concessional loans help to restore operations more quickly but raise questions about the fairness of resource distribution, transparency of competitive procedures, and the ability to monitor the effectiveness of their use.

DISCUSSION

The implementation of sustainable development principles also sparks debate. Despite general support for ideas of environmental sustainability, energy efficiency, and supporting local communities, entrepreneurs often face difficulties in implementing such practices due to limited resources, a shortage of specialists, and the lack of clear standards.

Digitization, although considered a universal means of modernization, requires significant investments and digital literacy, especially in regions that have been most affected by the war. This creates a regional development imbalance. The role of public-private partnerships (PPP) is also discussed. Although PPP is declared as an effective tool for attracting investment in large projects, in practice, there is a need to develop effective mechanisms for protecting the rights of both parties and a system for controlling the fulfillment of obligations.

In general, most experts agree that development tools should not be universal but flexible and adaptive, taking into account regional specifics, target group needs, and the pace of recovery. Their effectiveness depends on the level of coordination between the government, business, and society, as well as the state's ability to ensure the sustainability and predictability of policies.

The article by Bezuhla, L., Bieloborodova, M., & Herasymenko, T. (2022) is dedicated to studying the essence and peculiarities of the development of inclusive-rehabilitation tourism in Ukraine, considering it not only as a type of recreation but also as an important tool for rehabilitation and socialization for people with disabilities. The study analyzes the functional model of such tourism and emphasizes its growing role in supporting and ensuring access to tourism services for this category of the population.

Kulyk, M., et al. examine changes in the organization of processes, sales, and communication strategies in the hotel business in Ukraine during the war, emphasizing the need for adaptation and clear planning to ensure the operation of businesses. The purpose of the study is to investigate the essence and tasks of forming sales and communication strategies for hotel services during wartime, as well as to identify regional market development trends and marketing strategy features to attract clients.

Krasnokutska, I., Segeda, I., & Bezpalo, A. (2023) focus on the current state, problems, and future opportunities for restoring Ukraine's tourism industry after the war, concentrating on the principles of sustainable development. They analyze foreign experience and propose directions for the sustainable development of Ukrainian tourism in the future.

Osipchuk, A.S. (2022) analyzes the necessity of implementing sustainable development principles in the economy and healthcare of Ukraine in the conditions of prolonged crisis, exacerbated by the pandemic and war. The research studies foreign experience, defines the role of ecotourism, and proposes a model for the comprehensive development of national tourism to stabilize the situation and promote economic growth. It also discusses methods for evaluating tourist resources and the role of the National Tourism Organization.

As we can see, the researchers are united in their focus on the development of Ukraine's tourism industry under challenging contemporary conditions, such as war and the need for sustainable development. The works analyze different aspects of this issue, from general strategies for recovery and sustainable development to specialized areas such as inclusive-rehabilitation tourism. The authors emphasize the importance of considering international experience, implementing innovative approaches, and ensuring the accessibility of tourism services for all population categories for the future growth and sustainability of the industry.

CONCLUSIONS

The war has caused severe damage to the hospitality sector, including the destruction of hotel and restaurant infrastructure, loss of personnel, and a sharp decline in both domestic and international tourist flows. Cultural tourism, which previously played a significant role in attracting visitors, has also suffered due to the loss or inaccessibility of heritage sites and historical landmarks. At the same time, the sector has shown resilience by partially adapting to new realities, shifting to humanitarian functions, and supporting local communities.

Data provided by the State Agency for Tourism Development of Ukraine (DART), as well as regional authorities and independent research institutions, serve as credible and scientifically valuable sources for understanding tourism trends during wartime. These datasets offer insights into tourist behavior, economic contributions of the sector, and regional disparities, and they provide a foundation for evidence-based policy-making and strategic planning in the tourism field.

Despite the ongoing conflict, tourist tax revenues have shown a gradual recovery, increasing by approximately 23% in 2024 compared to 2023. The data reflect an increasing role of domestic tourism, especially in relatively safe western and central regions. This suggests not only the population's psychological need for travel and rest but also the growing adaptability of tourism businesses in crisis conditions.

The tourism industry in Ukraine faces a wide range of war-related and post-war challenges: destruction of infrastructure, security threats (mined areas, air attacks), lack of qualified personnel, reduced investment attractiveness, environmental

degradation, and low levels of inclusivity in hospitality facilities. Post-war challenges will also include the need to regain competitiveness in international markets and restore trust among global travelers.

A combination of public policy instruments, financial support mechanisms, digital innovations, workforce development programs, inclusive and sustainable practices, and regional cooperation should form the foundation for rebuilding the sector. Key tools include grants, concessional loans, tax incentives, digital platforms, and public-private partnerships. Emphasis should be placed on flexible, region-specific approaches and integration with international tourism standards to ensure long-term stability and resilience of Ukraine's hospitality industry.

The tools outlined in the work form an integrated system capable of transforming the hospitality industry into one of the drivers of Ukraine's post-war recovery. Its role goes beyond the purely economic: it is also a platform for the rehabilitation of the affected population, the integration of internally displaced persons, the restoration of trust in the state, and the formation of its positive international image. The future of the industry depends on the ability of society and the state to invest in its modernization, ensure the sustainability of its development, and support innovative approaches that will meet the challenges of the new reality.

We see the prospect of further research in the in-depth study of the regional specificities of the post-war recovery of the hospitality industry and in the analysis of risk management models in the tourism sector under prolonged crisis conditions.

ADDITIONAL INFORMATION

AUTHOR CONTRIBUTIONS

All authors have contributed equally.

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CONFLICT OF INTEREST

The Authors declare that there is no conflict of interest.

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ІНСТРУМЕНТИ ЗБАЛАНСОВАНОГО РОЗВИТКУ СУБ'ЄКТІВ ІНДУСТРІЇ ГОСТИННОСТІ В ПОВОЄННИЙ ПЕРІОД

У статті представлено комплексний аналіз сучасного стану та перспектив розвитку індустрії гостинності України в умовах повномасштабної війни. Автори висвітлюють руйнівний вплив воєнної агресії на готельно-ресторанний сектор і туристичну галузь загалом: руйнування інфраструктури, закриття підприємств, нестачу робочої сили; колапс і внутрішнього, і міжнародного туризму. Водночас цей сектор продемонстрував помітну стійкість і адаптивність, не лише виживаючи в екстремальних умовах, а й переносячи операції на підтримку цивільного населення та залучення до волонтерських зусиль.

Значна частина статті присвячена аналізу масштабних досліджень, проведених Державним агентством розвитку туризму України до та під час війни. Досліджені вподобання внутрішніх та іноземних туристів, включаючи мотивацію подорожей, середні витрати й популярні напрямки. Особливу увагу приділено динаміці надходжень туристичного податку: 2024 року збори зросли на 23% порівняно з попереднім роком, що свідчить про певну стабілізацію та поживлення туристичної активності. Визначено ключових регіональних лідерів за обсягом податкових надходжень.

У статті також розглянуте питання інклюзивності в туристичній інфраструктурі. Дані свідчать про низький рівень доступності для людей з інвалідністю: лише 23% закладів розміщення пропонують адаптовані номери, а багато хто не має елементарних умов безбар'єрного доступу.

Автори запропонували комплексний набір стратегічних напрямів та інструментів для збалансованого відновлення індустрії гостинності, включаючи державну підтримку, залучення інвестицій, інноваційний розвиток, цифровізацію, модернізацію інфраструктури, підтримку місцевих ініціатив, розвиток людського капіталу, екологічну стійкість та інклюзивне середовище. У статті наголошено на важливості інтеграції принципів сталого розвитку та міжнародного досвіду в процес післявоєнного відновлення. Індустрія гостинності представлена не лише як сектор економіки, а й як життєво важливий інструмент соціального відновлення, реабілітації населення, інтеграції внутрішньо переміщених осіб і формування позитивного міжнародного іміджу України.

Ключові слова: індустрія гостинності, післявоєнне відновлення, туризм, готельно-ресторанний бізнес, сталий розвиток, стратегія, цифровізація, інклюзивність, екологічна безпека, інвестиції, персонал, туристичний податок, Україна

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