



Food and Beverage Industry in Post-Pandemic: Business Strategies and Profitability

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Abstract – The study focused on how the food and beverage industry in Nueva Ecija faced the challenges brought about by the pandemic and remained lucrative post-pandemic. This study on marketing, operation, management, and financial involvement is essential in the industry to address tension from the global crisis. Digital marketing tools are essential for the marketing and operations of food and beverage businesses. Most of the establishments incorporate in their ventures the use of technologies such as social media sites, ordering applications online, and other digital applications that would bring in more profit. The changeover attracts more customers, saves on costs, and generates more income. Financial turnover, personnel training, superior customer service, and technological investment enhance operational efficiency and cost savings. To survive, management must be agile, flexible, and prompt. It has to handle the establishment's resources prudently, and its financial policy must be readjusted immediately. Health and safety protocols must also be updated because this is one way the establishment will be prevented from financial constraints. It must focus on budgeting, debt arrears, and cost controls with much caution because these are its securities against economic outcomes. The present study shall provide practical guidance for the food and beverage industry stakeholders desirous of success post-pandemic. It emphasizes the measures the institution has taken to contain the crisis and, in general, outlines a vision for long-term growth and stability in the industry.

Keywords – Food and Beverage Industry, Business Strategies, Profitability, Post-Pandemic

I. BACKGROUND OF THE STUDY

The COVID-19 pandemic has changed the food and beverage industry in a way nothing else on a global scale has, making it necessary for companies to make instant changes to stay in the biz. In the instant case, the pandemic came down heavily with restrictions on customer behavior, supply chains, and operational capabilities, forcing businesses to rethink their strategies to maintain a proportionate profit level. Unprecedented disruptions in service delivery while maintaining profitability mandated significant changes in how services were delivered, marketed, and kept safe, according to Eyink (2020).

The food and beverage establishments in the five cities of Nueva Ecija, Philippines, could not escape these hardships. Therefore, many businesses

have turned to digital solutions to sustain customer engagement and maintain feasibility. Aigbedo (2021) highlighted how technology delivered solutions like digital payments and online delivery services, which maintained businesses' adaptability to accommodate changing customer requirements while maintaining economic efficiency. However, these required significant training, technology, and safety protocol investments.

Post-pandemic, most businesses were busy improving operational efficiencies and controlling costs to save those margins. Marketing tactics also changed; they turned towards various digital platforms to help businesses attract new visitors and keep clients coming back. The role of digital marketing, in particular, proved essential for sales

volume; research indicated that digital marketing helped businesses regain some ground and surpassed expectations in terms of return on investment (Boylund et al., 2020). Normalizing these technological advancements was necessary for consumer engagement and profitability after the pandemic.

Moreover, with this marketing channel out of the question, businesses adapted their operations to continue to operate efficiently and profitably. Operational changes in online ordering systems and point-of-sale technologies improved mean efficiency and kept costs proportionate, contributing to increased profitability (Hancock, 2024). These business upgrades were so cost-effective that businesses could still invest in serving customers better but keep on a safe financial side.

Further, strategic financial management largely determines profitability in post-pandemic as well. Financial planning and risk mitigation were a chief concern that many of these food and beverage outlets grappled with as they braced their operations for the worst. This has been possible as investments in technology solutions, including digital marketing and online sales channels, have worked to increase revenues. According to Bergeaud et al. (2021), Companies that adjusted their finances according to evolving customer tastes and market dynamics experienced substantial profit boosts.

This aside, supply chain rationalization also paid off the benefits of operational efficiency and benefitted from sales growth, which gained traction in part due to improved product availability and cost control. It allowed them to strengthen their balance sheets (Lincicome, 2021). This enabled businesses to cope with the financial risks from the pandemic and improve overall strength in finance. Moreover, sustainability and resource efficiency increasingly underpin the profitability of the food and beverage industry. Energy usage reductions and better waste management reduced costs, too, which helped the companies achieve higher profits (Dopson & Hayes, 2019).

Overall, the post-pandemic era has called for food and beverage service operators to implement digital marketing tools, operational strategies, and financial practices to stay profitable. Technology has enabled businesses to reduce costs and manage

financial risks more effectively to survive and thrive in a challenging economic climate.

Objectives

1. To determine the demographic profile of the food and beverage industries in post-pandemic.
2. To determine how many business aspects based on profitability in the food and beverage industry are described post-pandemic.
3. To determine outcomes and development plans for the food and beverage industry in post-pandemic.

II. METHODOLOGY

A descriptive comparative research design method was used in this study. The research aimed to understand how establishments in the field have responded to changing practices of operations, marketing, management, and finance in the wake of COVID-19. The researcher selected this approach because it allows for establishing relationships between variables without influencing them, thus providing a clear picture of how the industry responded to the post-pandemic. To this end, a study was conducted in Nueva Ecija, Philippines, famous for its various agricultural and food production sectors. It included 40 food and beverage establishments selected by systematic sampling as units of analysis. This was a probability sampling method for restaurants, cafes, bars, and fast-food chains. The researcher included only subjects operating during and still operating in the pandemic as an inclusion criterion. The main instrument used was a questionnaire survey regarding the commercial characteristics of food and beverage outlets in the post-pandemic period. The survey consisted of marketing, operations, management, and financial strategies. Its objective was to analyze whether these measures influenced the profit of the establishments after all that happened due to the pandemic. The instrument was developed and validated by the authors' adviser and other experts in the field. The researcher obtained approval from the relevant authorities and distributed plain old-fashioned questionnaires in person to respondents. To ensure the responses were clear and to avoid as many errors as possible when completing the forms, we used a traditional data collection method in a face-to-face manner. Scale data during the process, including

management and staff of selected establishments, were also recorded. The data gathered from the survey were analyzed accordingly through several statistical tools like frequency and percentage distribution to see the profile of the food and beverage establishment and a mean and weighted means in determining whether such business strategies affect profitability. It concentrated on the marketing, operations, management, and financial strategies that sustained business performance during and post-pandemic.

The researcher's adviser and five field experts check the validity and reliability using Cronbach's alpha, ensuring that an instrument will be consistent with different user groups. The reliability for profitability is 0.972.

III. RESULT AND DISCUSSION

- Demographic Profile of the Food and Beverage Industry** - The data gathered are presented, analyzed, and interpreted under the following major headings: the demographic profile of the food and beverage establishment in post-pandemic in Nueva Ecija.

Table 1.1 Type of establishment

Type of Establishment	Frequency	Percentage
Restaurant	13	32.5
Café	5	12.5
Bar	9	22.5
Fast Food	13	32.5
Others	0	0.0
Total	40	100.0

Most establishment respondents are restaurants and fast-food chains, and the least are the other types of food and beverage establishments. Gomez et al. (2023) provided detailed survey research principles, noting that diverse categories can profile demographics. The distribution of respondents showed that most establishment respondents, the restaurants and fast-food chains, have received the highest frequency, 13 or 32.5 percent of the data gathered. Zero percent belong to other types of food

and beverage establishment respondents, presenting the lowest frequency.

Table 1.2 Number of years in operating

No. of years in Operating	Frequency	Percentage
1-4 Years	29	72.5
5-9 Years	2	5.0
10-14 Years	5	12.5
More than 15 Years	4	10.0
Total	40	100.0

Most establishment respondents operate for 1-4 years; the least is 5-9 years. Harsan and Gupta (2023) analyzed survey design and demographic profiling question development and administration in their comprehensive survey technique study.

The distribution of respondents showed that most of the establishment respondents' 1-4 years of operating have received the highest frequency, 29 or 72.5 percent of the data gathered. 5 percent belong to the 5-9 years of operating establishment respondents, presenting the lowest frequency.

Table 1.3 Type of business organization

Type of Business Organization	Frequency	Percentage
Sole Proprietorship	26	65.0
Partnership	10	25.0
Corporation	4	10.0
Cooperative	0	0.0
Total	40	100.0

The type of business organization most establishment respondents have is sole proprietorship; the least is Cooperative. Ziegenfuss et al. (2021) defined "Survey Kit" as a tool for company demographic profiling and fast survey production. It uses questionnaire design elements like "type of organization" categories to obtain demographic data. This helps students and scholars write research questions that yield precise and dependable outcomes in dissertations and other academic tasks.

The distribution of respondents showed that most of the establishment respondents' type of business organization, which is the sole proprietorship, have received the highest frequency, 26 or 65 percent of the data gathered. 0 percent belong to the Cooperative

type of business organization that the establishment respondents, presenting the lowest frequency.

Table 1.4: Number of employees

Number of Employees	Frequency	Percentage
1-10	37	92.5
11-20	2	5.0
21-30	1	2.5
More than 30	0	0.0
Total	40	100.0

The number of employees of most establishment respondents is 1-10; the least is More than 30. (United Airlines, Inc., n.d.) provides detailed survey administration instructions, including demographic profile generation. This emphasizes including the "number of employees" option to obtain demographic data.

The distribution of respondents showed that most of the establishment respondents' number of employees, which is 1-10 employees, have received the highest frequency, 37 or 92.5 percent of the data gathered. 0 percent belong to the establishment respondents have More than 30 employees, presenting the lowest frequency.

Table 1.5: Start-up capital

Start-up Capital	Frequency	Percentage
Less than P100,000	8	20.0
P100,000 to less than P500,000	18	45.0
P500,000 and above	14	35.0
Total	40	100.0

Most establishment respondents' start-up capital is 100,000 to less than 500,000 pesos; the least is less than 100,000 pesos. According to Beatricearonson (2024), this source describes survey research methods,

including how to plan and conduct demographic surveys. This examines how financial indicators like "start-up capital" might be used to collect firm demographic data.

The distribution of respondents showed that most establishment respondents' start-up capital, 100,000 to less than 500,000 pesos, have received the highest frequency, 18 or 45 percent of the data gathered. Twenty percent of the establishment respondents have start-up capital of less than 100,000 pesos, presenting the lowest frequency.

Table 1.6: Annual income

Annual Income	Frequency	Percentage
Less than P100,000	18	45.0
P100,000 to less than P500,000	21	52.5
P500,000 and above	1	2.5
Total	40	100.0

Most establishment respondents' annual income is 100,000 to less than 500,000 pesos; the least is 500,000 and above. The instructions provide a complete framework for company surveys. (*Earnings (CPS)*, 2024) advocated using "annual income" bands to create demographic profiles of businesses. This emphasizes the importance of financial metrics and offers practical advice on conducting these inquiries to ensure correct and dependable academic data.

The distribution of respondents showed that most establishment respondents' annual income, 100,000 to less than 500,000 pesos, have received the highest frequency, 21 or 52.5 percent of the data gathered. 2.5 percent of the establishment respondents have start-up capital of 500,000 and above, presenting the lowest frequency.

2. Business Aspects Base on Profitability in the Food and Beverage Industry in a Post-Pandemic.

Table 2.1: Marketing Based on Profitability

Marketing Based on Profitability	Management WM	VD	Staff WM	VD
1. The marketing strategies aided us in acquiring more customers during the post-pandemic period.	3.15	MA	3.28	A
2. Digital marketing has become a blessing in disguise for every post-pandemic business to increase sales and profitability. The results are effective; hence, many businesses benefit from it.	3.00	MA	3.18	MA
3. We have achieved or surpassed our desired ROI based on the results of our marketing campaigns.	3.00	MA	3.20	MA
4. We have effectively leveraged marketing strategies to increase the overall brand awareness in the market.	3.23	MA	3.25	A
5. During the post-pandemic, an enormous marketing effort has helped accelerate customer retention.	3.15	MA	3.33	A
6. Our marketing tactics have continued to convert for the current times and changes that COVID has brought on with the consumer preferences and other things involved within the market.	2.88	MA	3.38	A
7. Social media has proved to be a lucrative and effective customer engagement technique.	3.25	A	3.38	A
8. Local marketing strategies have been a Godsend for keeping and retaining local customers.	3.03	MA	3.38	A
9. Running promos and discounts has helped increase sales and profit, which is perfect for improving profitability.	3.20	MA	3.68	A
10. We are generally delighted with the results of our marketing efforts to boost profitability post-covid.	3.08	MA	3.55	A
Overall Weighted Mean	3.10	MA	3.36	A

Legend: 1.00 to 1.74 Disagree; 1.75 to 2.49 Slightly Agree; 2.50 to 3.24 Moderately Agree; 3.25 to 4.00 Agree

The respondents may assess the marketing based on the profitability of food and beverage establishments in Nueva Ecija post-pandemic. The numerical data about the first set of indicators, the popularity of the five cities with the management respondents, with an overall weighted mean of 3.10, is classified as "Moderately Agree" and interpreted as "Moderately Effective."

The management respondents' statement, "Social Media Marketing has proved to be a lucrative and effective customer engagement technique," got the highest weighted mean of 3.25, which falls under the "Agree" or "Very Effective" category.

Dublino (2023) wanted to know how content related to fast-moving consumer goods generated by

social media firms influences food and beverage profitability and customer behavior. This research will help create actionable social media marketing strategies to cut down on your finances. It is excellent for industry/hottest marketing dissertations on profitability.

In contrast, for the management respondents, the statement "Our marketing tactics have continued to convert for the current times and changes that COVID has brought on with the consumer preferences and other things involved within the market." received the lowest weighted mean of 2.88 or classified as "Moderately Agree" and was interpreted as "Moderately Effective."

Gregory (2023), what with COVID-19 lockdowns hitting the food and beverage space. Looks at the financial implications of different advertising tactics following those changes. The information has helped to understand how food and beverage marketing changed during the outbreak and afterward, which means it is perfect for the dissertation.

The staff respondents with an overall weighted mean of 3.36 were classified as "Agree" and interpreted as "Very Effective."

The staff respondents' statement, "Running promos and discounts has helped increase sales and profit. This is just perfect for better profitability." got the highest weighted mean of 3.68, which falls under the "Agree" or "Very Effective" category.

Garrett (2024) Investigating sales promotions on food and beverage profitability. Attend this record-

breaking seminar and receive training on the science behind using discounts and other promotions to increase sales and drive behavior changes. The results are essential for researching the profitability of food and beverage marketing promotions and discounts.

In contrast, the staff respondents' statement, "Digital marketing has become a blessing in disguise for every post-pandemic business to increase sales and profitability. The results are effective; hence, many businesses benefit from it." received the lowest weighted mean of 3.18, which was classified as "Moderately Agree" and interpreted as "Moderately Effective."

Haelsoft (2023) This content more deeply comprehends the financial role of digital marketing in this domain. The information shows that digital marketing is a source of revenue and facilitation for organizations.

Table 2.2: Operation Based on Profitability

Operation Based on Profitability	Management WM	VD	Staff WM	WM
1. 1. Our operational processes, which we implemented after the pandemic, have positively impacted our efficiency overall.	3.25	A	3.40	A
2. Post-pandemic, we have kept some of our operational costs low within the range of ingredients, labor, and utilities, which helped us remain profitable.	3.15	MA	3.05	MA
3. As a result, we have effectively implemented the various covid-safety protocols with only minor detriment to our operational efficiency or, for that matter, our bottom line.	3.08	MA	3.33	A
4. With new technology like online ordering and POS systems, we were able to remain cost-effective while increasing our profitability. Upgrades that we have seen have proven cost-effective and helped us better serve our customers.	3.20	MA	3.30	A
5. As an organization, we spent money post-pandemic on training our workforce and building capacity, infrastructure, customer satisfaction scores, and margins.	3.00	MA	3.28	A
6. By executing post-pandemic supply chain adaptations, we improved profitability with increased product availability and cost efficiency.	3.13	MA	3.20	MA
7. Post-pandemic changes to spacing and entry/exit management have helped maintain profitability or even increase it.	3.18	MA	3.28	A
8. This has allowed us to make quicker and more profitable profits, as changes to our menu have made significant gains since the pandemic.	3.15	MA	3.25	A

9. Our energy and resource management initiatives have reduced costs and improved intervention margins.	3.15	MA	3.13	MA
10. Our operational changes in the wake of the pandemic will be a net positive for our bottom line.	3.05	MA	3.23	MA
Overall Weighted Mean	3.13	MA	3.24	MA

Legend: 1.00 to 1.74 Disagree; 1.75 to 2.49 Slightly Agree; 2.50 to 3.24 Moderately Agree; 3.25 to 4.00 Agree

The respondents may assess the operation based on the profitability of food and beverage establishments in Nueva Ecija post-pandemic. The findings showed the numerical data about the first set of indicators: the popularity of the five cities with the management respondents with an overall weighted mean of 3.13 classified as "Moderately Agree" and interpreted as "Moderately Effective."

For the management respondents, the statement " Our operational processes, which we implemented after the pandemic, have had a positive impact on our efficiency overall." got the highest weighted mean of 3.25, which falls under the "Agree" or "Very Effective."

According to MJ (2024), it clarifies hotel management and its financial performance, effective operating modes, and how to make it happen.

In contrast, the management respondents' statement, "We, as an organization, spent money post-pandemic on training our workforce and building capacity, infrastructure, customer satisfaction scores, and margins." received the lowest weighted mean of 3.00 or was classified as "Moderately Agree" and interpreted as "Moderately Effective."

Villar et al. (n.d.) established operational metrics based on a potential profitability class in their study of operation performance appraisal and control systems. This practical set of tips will help bracket survey answers so it can measure vital organizational characteristics. This is to ensure reliable and accurate papers and actual academic publications.

The staff respondents with an overall weighted mean of 3.24 were classified as "Moderate Agree" and interpreted as "Moderate Effective."

The staff respondents also agreed with the management statement, "Our operational processes, which we implemented after the pandemic, have had a positive impact on our efficiency overall." This statement received the highest weighted mean of 3.40, which falls under the "Agree" or "Very Effective" category.

Moktadir et al. (2022) state that many operational strategies are used by food and beverage companies to boost sales. This examination is worthwhile for academic research and potentially relevant to the operations of all facilities in the hospitality sector. Operations management may also improve financial results.

In contrast, the staff respondents' statement, "Post-pandemic, we have kept some of our operational costs low within the range of ingredients, labor, and utilities, which helped us remain profitable." received the lowest weighted mean of 3.05 or was classified as "Moderately Agree" and interpreted as "Moderately Effective."

An excellent job expounding on cost-cutting measures in the food and beverage industry, including materials, labor, utilities, etc. In this study, the cost-cutting strategy to increase profits from an employee perspective shows the cruciality of resource management (*Global Economic Outlook*, 2024).

Table 2.3: Management Based on Profitability

Management Based on Profitability	Management WM	VD	Staff WM	VD
1. Our management made the right decision quickly after the pandemic, which brought back profits in stable form for us.	3.25	A	3.38	A
2. Everyone on the management team has done a really good job mitigating the financial losses of the pandemic.	3.23	MA	3.23	MA
3. Our profits exceeded expectations based on management's innovative changes to our business model post-pandemic. We are now very slowly demonstrating some of those results by the changes that we made carefully.	3.18	MA	3.35	A
4. We have changed our financial strategies after the pandemic and transformed economically better,	3.13	MA	3.38	A
5. The company's management in the post-pandemic successfully managed the skill set of its employees, which enabled them to make belly-full profits.	2.95	MA	3.30	A
6. Management's initiatives to get customers to buy in the stores have strengthened our profits.	3.15	MA	3.23	MA
7. Examining the aftermath of the market after the pandemic allowed us to make better decisions and profit. I grouped our strategies based on this analysis, and the result on margins was fantastic.	2.98	MA	3.28	A
8. The management efficiently managed the regulatory changes post-pandemic, expecting minimal financial problems.	3.33	A	3.50	A
9. The leadership of our organization got in early and saw great returns from sustainability investments.	3.20	MA	3.30	A
10. In summary, management's strategy post-pandemic has been very beneficial, and the end result should be a nice boost to our profits.	3.23	MA	3.45	A
Overall Weighted Mean	3.16	MA	3.34	A

Legend: 1.00 to 1.74 Disagree; 1.75 to 2.49 Slightly Agree; 2.50 to 3.24 Moderately Agree; 3.25 to 4.00 Agree

The respondents may assess the management based on the profitability of food and beverage establishments in Nueva Ecija post-pandemic. The findings showed the numerical data about the first set of indicators: the popularity of the five cities with the management respondents with an overall weighted mean of 3.16 classified as "Moderately Agree." They interpreted it as "Moderately Effective."

For the management respondents, the statement "The management efficiently managed the

regulatory changes post-pandemic, expecting minimal financial problems." got the highest weighted mean of 3.33, which falls under the "Agree" or "Very Effective" category.

Chiu et al. (2021) studied how food and beverage companies adjust to the new regulation and what it means for their profits. This is the aftermath of post-pandemic management in the food and beverage industry. It also offers management guidance on how to play by the (new) rules and still be sound in finance.

In contrast, the management respondents' statement, "The company's management in the post-pandemic successfully managed the skill set of its employees, which enabled them to make belly-full profits," received the lowest weighted mean of 2.95 or was classified as "Moderately Agree" and interpreted as "Moderately Effective."

Haque (2023) states that this research study will analyze the nexus between human resource management practices, employee attributes, and food and beverage outlet profitability. Moreover, the proposed model will investigate staff skill enhancement investments alongside relevant hospitality operational performance and financial outcomes from a managerial perspective.

The staff respondents with an overall weighted mean of 3.34 were classified as "Agree" and interpreted as "Very Effective."

The staff respondents, "The management efficiently managed the regulatory changes post-pandemic, expecting minimal financial problems." This statement got the highest weighted mean of 3.50, which falls under the "Agree" or "Very Effective" category.

Tomic and Heims (2022) explored the impact of legal reforms on human resource management and hospitality profitability. Understanding the operational challenges and solutions to meet new requirements and secure financial performance is crucial. Managers and staff need to make the following changes.

In contrast, the staff respondents' statements, "Everyone on the management team has done an excellent job mitigating the financial losses of the pandemic" and "Management's initiatives to get customers to buy in the stores have strengthened our profits." both received the lowest weighted mean of 3.23 or were classified as "Moderately Agree" and interpreted as "Moderately Effective."

A management intervention for food and beverage companies to reduce financial loss, increase employee involvement, and develop suitable management methods. The literature considers these working papers to study the best way to manage costs, reduce waste, and improve efficiency to gain more profit—excellent money management advice for facilities staff members (*COVID-19 Financial Mitigation Strategies*, 2024).

Table 2.4: Financial Based on Profitability

Financial Based on Profitability	Management WM	VD	Staff WM	VD
1. Our management made the right decision quickly after the pandemic, which brought back stable profits for us.	3.10	MA	3.18	MA
2. Everyone on the management team has done an excellent job mitigating the financial losses of the pandemic.	3.05	MA	3.45	A
3. Our financial strategies have enabled us to generate desirable revenue growth in a post-pandemic world.	3.23	MA	3.28	A
4. Our pricing strategy has also changed post-pandemic, contributing to the increase in profitability.	3.13	MA	3.33	A
5. The company's management in the post-pandemic successfully managed its employees' skill sets, which enabled them to make belly-full profits.	3.20	MA	3.30	A
6. Our financial planning and forecasts have significantly helped our business strategy since the pandemic.	3.03	MA	3.13	MA
7. Examining the market's aftermath after the pandemic allowed us to make better decisions and profit. We grouped our strategies based on this analysis, and the margin result was fantastic.	3.05	MA	3.35	A

8. We have managed our cash efficiently to keep the continuity and profitability of our business.	3.03	MA	3.53	A
9. Post-COVID 19, we handled our debts well, which also played a vital role in keeping us financially fit and having a profitable business.	2.93	MA	3.40	A
10. Management's post-pandemic strategy has been very beneficial, and the result should be a nice boost to our profits.	3.05	MA	3.35	A
Overall Weighted Mean	3.08	MA	3.33	A

Legend: 1.00 to 1.74 Disagree; 1.75 to 2.49 Slightly Agree; 2.50 to 3.24 Moderately Agree; 3.25 to 4.00 Agree

The respondents may assess the finances based on the profitability of food and beverage establishments in Nueva Ecija post-pandemic. The findings showed the numerical data about the first set of indicators: the popularity of the five cities with the management respondents with an overall weighted mean of 3.08 classified as "Moderately Agree" and interpreted as "Moderately Effective."

For the management respondents, the statement "Our financial strategies have enabled us to generate desirable revenue growth in a post-pandemic world." got the highest weighted mean of 3.23, which falls under the "Moderate Agree" or "Moderate Effective" category.

(*Small Business and Entrepreneurship in the Post-COVID Expansion*, 2024), The food and beverage industry must recognize these strategies. The research highlights various how-to management techniques that increase gross sales.

In contrast, the management respondents' statement, "Post-COVID-19, we handled our debts well, which also played a vital role in keeping us financially fit and having a profitable business." received the lowest weighted mean of 2.93, which was classified as "Moderately Agree" and interpreted as "Moderately Effective."

Nguyen et al. (2022) examine the effects of debt management on food and beverage companies because managers help to increase their organizations' financial position.

The staff respondents with an overall weighted mean of 3.33 were classified as "Agree" and interpreted as "Very Effective."

The staff respondents' statement, "We have managed our cash efficiently to keep the continuity and profitability of our business." got the highest weighted mean of 3.53, which falls under the "Agree" or "Very Effective" category.

Grube et al. (2020) provided an overview of food and beverage outlet financial management techniques, emphasizing the importance of processing multi-currency transactions. This study analyzes the impact of cash management on food and beverage profits. Workers impart methods of keeping business on an even keel and money in the till.

In contrast, for staff respondents, the statement "Our financial planning and forecasts have significantly helped our business strategy since the pandemic." received the lowest weighted mean of 3.13 or was classified as "Moderately Agree" and interpreted as "Moderately Effective."

(*How to Execute Annual Financial Planning and Forecasting in Today's Environment*, n.d.) also offers an elaborate course on hospitality-restricted financial management foundations corresponding to planning and forecasting. It starts a discussion on how to balance operational efficiency, profitability of food and beverage, and what financial planning and forecasting mean from staff perspectives.

3. Development Plan for Business Aspects Based on Profitability in Food and Beverage Industry in Post-Pandemic.

The tables outline a comprehensive Development Plan for Business Aspects Based on Profitability in the post-pandemic food and beverage industry. They cover key areas: Marketing, Operations, Management, and Finance, detailing programs, objectives, resources, funding sources, timelines, and expected

outcomes. These strategies aim to enhance profitability through digital marketing, operational efficiency, workforce development, and financial stability, ensuring long-term growth and sustainability in a competitive market.

Table 3.1: Development Plan for Marketing Based on Profitability

Area for Development	Program/Activities	Objectives	Person Involved	Resources Needed	Source of Fund	Time Frame	Expected Results/Outcomes
Adjusted consumer demand and market changes Digital marketing	Use surveys, focus groups, and consumer data analysis to learn how preferences change and where the market is headed. Communicate with potential customers using social media, email marketing, and influencer collaboration.	Ensure that our products are based on the prevailing consumer demands and preferences determined by our in-house market research. Boost brand visibility and click-through from digital channels.	Market research analysts: Conduct and analyze market/research data to guide strategic decisions. Product Development : Creating new product offerings with market insights from research. The marketing team led them to plan and execute digital campaigns and customer engagement activities. IT departments support both digital marketing and website/app development.	Money for marketing campaigns, market research, and customer engagement efforts. Software for social media management platforms, email marketing software, and data analytics tools. Skilled marketing professionals, market researchers, HR personnel, and IT support. Operational Web and mobile (Websites, Apps, etc.) infrastructure to support various digital	Ask sponsors or look for partners of allied brands in the field.	Short-term; Launch initial digital marketing campaigns and customer engagement activities. Begin market research. Mid-term: Analyze the results of what was done initially and fine-tune strategy if needed. Integrate Research— Identify and embed a market finding into the product offerings. This will increase attractiveness and sales. Long-term: Implement continuous improvement processes built on market	Improved brand visibility will increase engagement rates on digital platforms and online traffic.

				Initiative Capture.		research and customer feedback collected over time. Informed Product Development – If companies understand what kinds of products consumers want, they can build and sell new offerings and gain more customers and market share.	
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Table 3.2: Development Plan for Operation Based on Profitability

Area for Development	Program/Activities	Objectives	Person Involved	Resources Needed	Source of Fund	Time Frame	Expected Results/Outcomes
Staff training programs Service delivery enhancement Customer feedback mechanism Cost-effective sourcing Labor optimization Energy efficiency measures	Workshops and virtual online training on customer service skills, product knowledge, and operational efficiency. Rolling out new service protocols and deploying additional technology for order processing changes, the customer experience. Create processes for measuring and fine-tuning the quality of service on an ongoing basis using surveys	Increase the quality of service and customer interaction efficiency. Improve customer satisfaction to gain higher levels of customer satisfaction and loyalty. Drive higher profitability with better service delivery through more operational efficiencies. Reduce the costs of ingredients, labor, and utilities to save on operational expenditures. Keep it profitable – Do not let the business lose money even when income wavers. Improve green	Managers of HR and training teams - Training program development, delivery, and deployment of Labor optimization and cross-training efforts. The team that handled the customer service portion administering feedback from customers and remedying problems with services IT has read more about the facilitation of technology improvements for	Introductory resources for online platforms, introduction to using workshop guides, and many others. Cross-Training and Flexible Staffing Program Materials. Technology entry: Improved system of order processing and client feedback software. Trainers, facilitators, and technical support staff (HR). Budget for training programs, technology	Internal budget: funds from operational budgets and potential cost savings and reallocating savings from operational costs to fund initiatives. External: Exploring grants or subsidies available for workforce development and technological improvements.	Short-term: Launch initial training programs, essential service delivery modifications, and initial cost-saving measures in ingredient sourcing and optimizing labor. Mid-term: Complete advanced training, fully integrate the new service protocols, complete the energy efficiency upgrades, and streamline the labor strategies. Long-term: Schedule regular training reviews	Improved Service Quality: Customer interaction is more accessible, and service is better streamlined. Greater Profitability: Higher operational efficiency. Lower Operational Costs: Minimal expense on ingredients, labor, and other utilities. Sustained Profitability: Profitability maintained or increased.

	<p>and feedback mechanisms. It must work with suppliers for better prices and sourcing new, lower-cost ingredients.</p> <p>Flexible staffing models and cross-training of staff are both being pursued.</p> <p>It must replace equipment with energy-efficient models and implement practices to save money on energy consumption.</p>	<p>sustainability and engage in environmentally friendly practices to lower utility costs.</p>	<p>service outreach. Facilities Management: It ensures energy efficiency initiatives and equipment investments, implements new service protocols and technological upgrades, manages vendor negotiations, and sources cost-effective ingredients.</p>	<p>upgrades, and the initial investments in energy efficiency and training programs.</p> <p>Sourcing tools for supplier databases and negotiation tools.</p> <p>Energy-efficient equipment for kitchen and facility investment.</p>		<p>and service updates based on customer feedback. Continuously monitor and update cost-saving means for sustained profitability.</p>	
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Table 3.3 Development Plan for Management Based on Profitability

Area for Development	Program/Activities	Objectives	Person Involved	Resources Needed	Source of Fund	Time Frame	Expected Results/Outcomes
Skill utilization program Financial optimization initiatives	Scheduling skills tests, providing strength-informed roles, and continued education. Deploying financial management techniques and policies to curtail losses.	Take full advantage of employee potential by using their skills to improve productivity and innovation. Develop and implement strategies to mitigate financial risks by controlling costs and enhancing economic resilience.	The management team focuses on executing use-of-ability, costing, and involvement strategies. The HR department has theonus of skills assessments and professional development workshops. Finance team control over costs and financial planning. To help the marketing team create and implement better customer engagement tactics.	Menu Overview Performance appraisal software and tools for employee reviews below are the main types of systems that organizations use to improve their current performance review process: Skills assessment tools for skills assessment software. Training material and resources such as professional development programs for ongoing learning. Financial management tools:	An internal budget should be drawn from the operation money and the potential savings of cost-control measures. They might seek external funding to apply for grants or subsidies for employee training and development programs.	Short-term: Skills assessments, cost-control measures, and customer engagement. Mid-term: Finish development programs, tighten financial strategies, and ramp up customer loyalty initiatives. Long-term: Monitor employee utilization, financial management, and	Employees will work better, allowing them to use their skills properly, leading to creativity and innovation. Minimized Financial Losses: It will reduce financial losses and increase economic stability.

				<p>budgeting and forecasting, 'what if' analysis software.</p> <p>E-mail promoting E-mail Advertising Suite and social media publishing syndication tools.</p> <p>Professional services (HR, Finance, Marketing, etc.)</p>		<p>customer engagement strategies closely to ensure steady growth.</p>	
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Table 3.4. Development Plan for Financial Based on Profitability

Area for Development	Program/Activities	Objectives	Person Involved	Resources Needed	Source of Fund	Time Frame	Expected Results/Outcomes
Debt management programs Business planning and forecasting	Debt consolidation, in which, for example, the existing debt is structured to make it easier to manage or talk with creditors to get more favorable terms and, therefore, have a financial	Financial health by managing debt well and ensuring that the company remains healthy and profitable.	The management team is in charge of managing debt and financial planning strategies. Ongoing work for the finance team performing financial analyses, debt	Financial management tools for the software version. Software testing for debt management Economic analysis and forecasting. Specialists in finance, analysts, accountants	Discretionary budget for transferring funds from operational budgets to support financial planning and debt management efforts.	Short-term: Begin debt placement, create essential financial forecasts and plans. Mid-term: work on the debt repayment plans	Better Fiscal Health: It will give the business a better financial status. Precise Financial Forecasts: This means more precise financial forecasts, which can help strategize better so that businesses can make better decisions. More Profitability: It will enjoy increased

	debit scheme. Performing recurring financial analysis to formulate precise economic predictions and logical fiscal plans.	Better Plan Revenue to Drive Strategy with precise financial plans and forecasts. Make smarter decisions and drive profitability by using financial data.	management, and strategic planning with a focus on financing. External advisors are responsible for Some tasks are outsourced to external advisors, debt agencies, and financial advisors. Operation team that works on financial strategies and adjustments in the execution plan.	, and financial advisers (outsourcing) resources for educational materials on financial management and forecasting techniques to the ongoing human resources training. Legal assistance for debt arrangements: negotiation, restructuring Corporate Debt.	Seeking financial help from investors or financial institutions to restructure any required debt.	and business forecasts based on performance. Long-term (1-2 years): Continue to monitor and modify how you manage debt and financial planning to thrive economically.	profitability due to enabled financial planning and debt control.
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IV. CONCLUSION

These insights are based on the data collected from food and beverage establishments in Nueva Ecija under different parameters after the pandemic, helping them determine their operation, marketing, management, and financial strategies. Eateries and fast-food joints are the two most common establishment types, of which 72.5% have been running for 1-4 years. Among establishments, sole proprietorships predominate, and a large share of them (40%) operate with a small workforce size of 1-10, further suggesting a configuration skewed toward smaller independently operated businesses.

Its start-up cost and yearly profit range between 100,000 and less than 500,000 pesos. Regarding profitability, social media emerged as the most effective strategy, with all management and staff agreeing that this would have a positive impact. Post-pandemic automation in the operation and management processes has resulted in better operating efficiency and an increased ability to adapt to regulatory changes and financial stability.

Regarding profitability, survey results indicated that marketing, specifically through social media channels, has been able to reach out and convert engagement into profit. Efficiency gains have resulted from

operational processes implemented following the pandemic, and financial strategies continue to deliver new revenue despite pre- and post-pandemic challenges. Management and staff believed employee training and competent cost management were vital to robust bottom lines.

Like other restaurants and cafes, Nueva Ecija food and beverage establishments have shown how much of a fighter they are even in this pandemic by utilizing digital marketing, effectively streamlining operations, and ensuring economic control. These 84% of businesses, generally small and privately owned, will have moderate to fair success in their responses to a mutating market. They have survived, thrived, and grown in a market recession with the proper focus on staff training, cost control, and, most importantly, customer engagement.

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