

Organizing Accounting in the Establishments of Hotel, Restaurant and Tourism Sphere

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Abstract: Hotel, restaurant and tourist types businesses in current conditions of rapid development of globalization processes have turned into one of the most dynamic, large-scale and profitable spheres of services in the world. Arranging relevant accounting is one of the prerequisites for the successful functioning of both the hotel and restaurant business and tourism companies. It creates such a system of obtaining information that will ensure effective establishment management and increase income from its activities. There is no single approach to implementing accounting in these areas, forasmuch as these are specific types of activities consisting of trade, production and provision of services, which determine the specifics of arranging accounting in these spheres. The purpose of the academic paper is to identify the features of organizing accounting of enterprises in the hotel, restaurant and tourism spheres, as well as to clarify the most significant tendencies in the scientific literature on issues related to the research topic. In the course of the research, the analytical and bibliographic method was used to study the scientific literature on the accounting of establishments in the hotel and restaurant business and in tourism companies. At the same time, induction, deduction, analysis, synthesis of information, system-structural, comparative, logical-linguistic methods, abstraction, and idealization were applied to study and process data. Moreover, the survey was conducted by the research authors in online mode to practically clarify the most significant issues related to the features of accounting in companies in the hotel, restaurant and tourism sphere. Based on the research results, the primary and most significant theoretical aspects of the issue of accounting in the establishments of the hotel, restaurant and tourism sphere were revealed. Along with this, the standpoints of scientists and chiefs of the hotel, restaurant and tourism business regarding the key aspects of this issue were investigated.

Keywords: Accounting, processing of accounting data, hotel and restaurant establishment, recording of economic transactions, expenditure account, costing of the production process, features of tourist activities.

INTRODUCTION

Services are the main object of commodity-money relations in developed countries, and they are gaining more and more importance in all spheres of the economy and society's social-cultural life.

Globalization processes, covering various functional areas of management systems, dynamic computerization of economic

relations, and changes in the market situation cause structural changes related to forming sectoral shares of the national economy. In particular, this is expressed in the growing importance of the hotel, restaurant and tourist services sector in the context of the social-economic development of geographical regions and individual countries, subsequently leading to the definition of new requirements for market participants, the state and end consumers in these areas, in particular and primarily in the field of accounting of different spheres' establishments.

The theoretical part of the present research substantiates the relevance of the study, the primary theoretical features of

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accounting in establishments of the hotel, restaurant and tourism sphere.

The practical part of the study includes the clarification of the most requested methodological developments of expenditure account in the management system of establishments in the restaurant industry and the tourism sector. It comprises an assessment of the priority of directing the actions of internal audit services specialists in companies of the hotel-restaurant and tourism industries, key types of audit during a partial audit, which makes sense to conduct, analyzing the accounting of providing various services of a hotel or hotel-restaurant complex. It also determines directions of practical and scientific studies, which are currently gaining the most popularity in terms of their introduction for methodical developments in the field of accounting of the establishments' activities of the hotel, restaurant and tourism sphere, as well as the primary features of tourist activities that should be taken into account when organizing accounting.

Based on the research results, conclusions were made regarding the issues raised. In particular, it has been established that methodological developments of expenditure account in the management system of establishments in the restaurant industry and tourism sector are particularly in demand on the part of business owners in the hotel, restaurant and tourism spheres, according to such business processes as costing the production process and expenditure account of the implementation process. At the same time, the primary vectors of specialists' actions of internal audit services in companies of the specified industries are the determination of the legality of management accounting and reporting in accordance with normative legal acts and the rules of the company's internal procedures and the creation of explanations and recommendations, in particular regarding organizing accounting for operating costs. The questionnaire made it possible to establish the types of audit during a partial inspection, which makes sense to conduct, analyzing the accounting of the provision of various services of a hotel or hotel-restaurant complex, namely: a financial audit of a hotel-restaurant complex, review and optimization of hotel operating costs and optimization of engineering networks and operating expenditures. At the same time, the most relevant directions of practical and scientific research that are currently gaining the most popularity from the perspective of their introduction for methodological developments in the field of accounting of the establishments' activities in the hotel, restaurant and tourism industry are as follows: "Specifics of administrative and legal regulation of organizing tourist activities", "System of modern normative regulation of accounting in the tourist and hotel and restaurant spheres" and "Features of performing the necessary calculations related to accounting operations in companies of the hotel, restaurant and tourism spheres". The survey participants also determined the primary features of tourist and hotel-restaurant activities that should be taken into account when organizing accounting. The most relevant ones are the intermediary nature of providing tourist services, which leads to the emergence of many intermediary processes that take place during implementing and forming tourist products and tourist services, as well as the fact that the tourist activity entities providing

direct services to tourists are most often natural persons-entrepreneurs.

LITERATURE REVIEW

The hotel and restaurant business and the tourism sector have turned into separate dynamic and most investment-attractive service sectors in recent years. The hotel and restaurant industry can also be considered as a part of the tourism sector, which is aimed at meeting the population's needs in accommodation, food, transport and excursion services and other services (Allaberganov et al., 2021). Hotels primarily focus on selling their own product; however, the hotel's location is also important to their success (Campos et al., 2022), (Kroon, Do Céu Alves & Martins, 2021).

The organization of companies' work in these spheres requires applying new approaches to managing and operating institutions, which should be aimed at maximally satisfying consumer demand and ensuring a high level of efficiency of their production and economic activities. In order to achieve the goals outlined, tourist, hotel and restaurant establishments should take into account all technical, administrative and human factors, as well as technical features of accounting, which will ensure the efficiency of accounting operations (Kaur et al., 2022), Perramon, Oliveras-Villanueva & Llach, 2022).

One of the prerequisites for the efficiency of the restaurant, hotel and tourism business is proper accounting (Bhuiyan et al., 2021). Each business, like the hospitality industry, has its own accounting features, its own problems and methods of solving them. This is precisely why the accounting system depends primarily on the degree of business complexity (Benaraba et al., 2022). The possibility of competent corporate planning and relevant accounting, prevention and reduction of all risks also depends on how competently organized the company's accounting department is (Oliveira, 2021), (Górska-Warsewicz & Kulykovets, 2020).

Accounting in restaurant and hotel establishments, as well as in enterprises in other fields, is based on accounting principles. The main principles of legal regulation, organization, accounting and financial reporting are reflected in international legislation and national legal norms of individual countries (Chand & Sharma, 2020). Application of adaptive management of enterprise resource planning (Akimova, L., Akimov, O., Maksymenko, T., Hbur, Z. & Orlova, V., 2020) for sustainable development of engineering enterprises with a spatial approach (Latysheva, O., Rovenska, V., Smyrnova, I., Nitsenko, V., Balezentis, T., & Streimikiene, D., 2020) and for the implementation of agricultural enterprises of Ukraine for the production of organic products (Ostapenko, R., Herasymenko, Y., Nitsenko, V., Koliadenko, S., Balezentis, T. & Streimikiene, D., 2020).

An essential factor for an enterprise in the success of accounting activities is a reasonable choice of the organizational form of work and accounting. In the vast majority of countries in the world, enterprises have the opportunity to independently choose the technology for processing accounting data, determine the accounting policy, choose or implement the development of management accounting systems

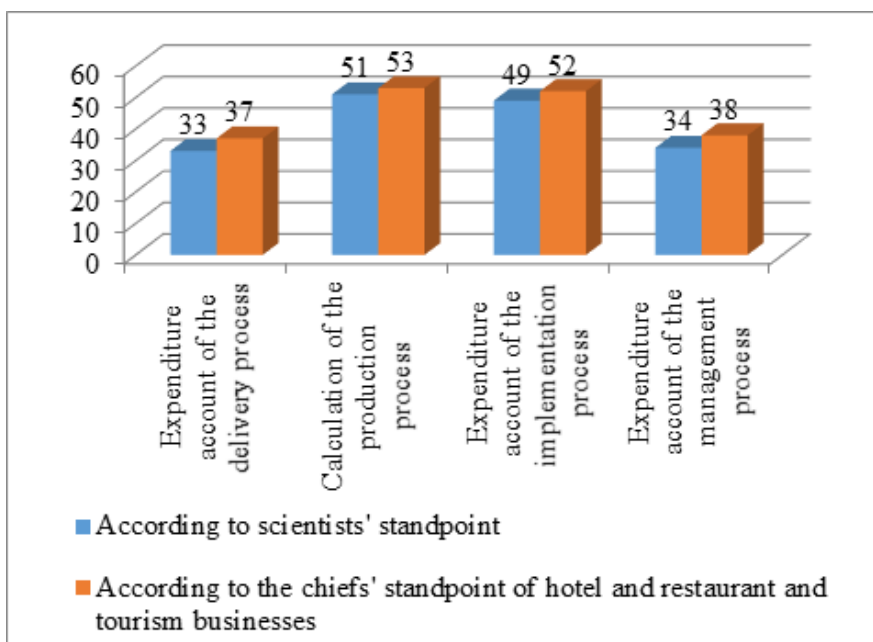


Fig. (1). The most requested methodological developments of expenditure account in the management system of establishments in the restaurant industry and the tourism sector, %.

Source: compiled by the authors.

and forms, and approve the rules of document flow (Lunkes et al., 2020), (Lima Santos et al., 2020a).

The primary task of organizing accounting of the restaurant and hotel business, as well as enterprises of any other field, is the creation of such a system of obtaining information that will ensure the effective management of the enterprise and increase the income from its economic activity (Al-hosban, Alsharairi & Al-Tarawneh, 2021). Ukrainian authors studied digitization, taking it as the main trend of modern development in the world economy (Bezrukova, N., Huk, L., Chmil, H., Verbivska, L., Komchatnykh, O., & Kozlovskiy, Y., 2022).

The basis of accounting for business transactions in the establishments of the hotel, restaurant and tourism sphere are the source documents recording the facts of business transactions. The information contained in the primary documents accepted for accounting is systematized in accounting records, and registers of synthetic and analytical accounting. The hotel and restaurant establishment keeps records of accounts according to the chart of accounts to summarize information on accounting assets, capital, liabilities, etc. (Faria, Ferreira & Trigueiros, 2018), (Lima Santos et al., 2020).

There is no single approach to organizing accounting in the field of hospitality since it is a specific type of activity consisting of trade, production and provision of services. This determines the specifics of accounting in the field of this business (Yasir et al., 2020).

Primary accounting at tourism and hotel and restaurant establishments must be adapted to the organizational and technological features of such establishments' activities, taking into account their specifics and duration of the operating cycle, methods and scope of work implementation (Aladwan, Alsinglawi & Alhawtmeh, 2018).

RESEARCH METHODOLOGY

A practical study of modern accounting tendencies in hotel-restaurant and tourism establishments was conducted by surveying 273 scientists and 209 chiefs of hotel-restaurant and tourism businesses in Poltava, Odesa, Chernihiv and Kyiv regions of Ukraine. The research was conducted using the Survio service.

RESULTS AND DISCUSSION

During the survey, the business owners' requirements in the hotel, restaurant and tourism spheres regarding the methodological development of expenditure account were clarified (Fig. 1):

According to the survey participants' standpoint, methodological developments of expenditure account in the management system of restaurant and tourism establishments according to the following business processes are particularly in demand nowadays:

- costing of the production process (systematization of accounting data on the expenditures of producing products, accounting for the costs of maintaining the production process and providing services, calculating the actual cost of public catering services, accounting for the costs of material and technical support for production, making decisions on order fulfillment, etc.);

- accounting for the expenditures of the implementation process (creation of accounting and analytical information on costs related to the distribution of products of own production of services, including accounting of logistics expenditures for distribution.

The priorities of directing the actions of specialists of internal audit services in companies of the specified sectors were

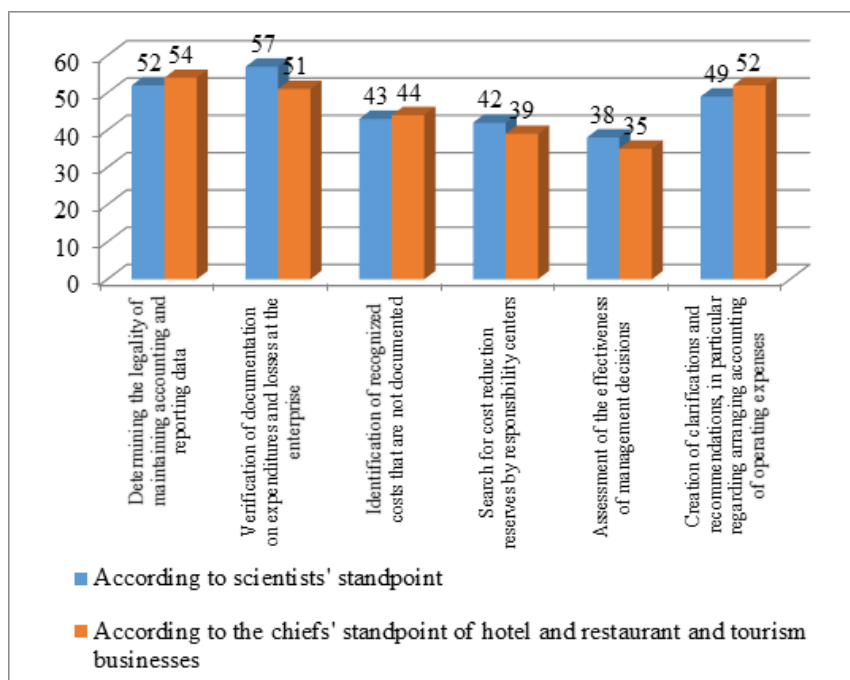


Fig. (2). The priorities of directing the actions of specialists of internal audit services in companies of the hotel, restaurant and tourism spheres, %.

Source: compiled by the authors.

determined during the questionnaire process, taking into account the importance of internal audit in the process of ensuring the quality of accounting in enterprises of the hotel, restaurant and tourism spheres (Fig. 2):

As a result of the survey, it was established that, primarily, the actions of internal audit specialists in the establishments of the hotel, restaurant and tourism spheres should be aimed at determining the legality of management accounting data and reporting in accordance with regulatory and legal acts and the rules of the internal procedure of the enterprise, verifying documentation on expenses and losses at the establishment, as well as creating clarifications and recommendations, in particular regarding organizing accounting for operating expenses.

Partial verification is an important practical component of accounting. The present research made it possible to establish the types of audit during a partial audit, which makes sense to conduct by analyzing the accounting of providing various services of a hotel or hotel-restaurant complex (Fig. 3).

It can be observed from Figure 3, based on the standpoints of scientists and chiefs of hotel-restaurant and tourism establishments, such types of audit are primarily rational to conduct in relation to the financial audit of the hotel-restaurant complex, review and optimization of hotel operating expenditures, as well as optimization of engineering networks and operational costs.

During the survey, the participants managed to establish the directions of practical and scientific studies that are currently gaining the most popularity in terms of their implementation for methodological developments in the accounting of the

establishments' activities in the hotel, restaurant and tourism sphere (Fig. 4).

The survey showed that these directions are as follows: "Specifics of administrative and legal regulation of organizing tourist activities", "System of modern normative regulation of accounting in the tourist and hotel and restaurant spheres" and "Features of performing the necessary calculations related to accounting operations in companies of the hotel, restaurant and tourism spheres".

A significant result of the survey is the clarification of the primary features of tourist and hotel-restaurant activities, which must be taken into account when organizing accounting (Fig. 5):

It can be seen from Fig. (5) that such features are primarily the intermediary nature of providing tourist services, which causes the emergence of many intermediary processes that take place during implementing and forming tourist products and tourist services, as well as the fact that the tourism activities' subjects providing direct services to tourists are most often natural persons-entrepreneurs with a simplified taxation system. In this regard, it should be taken into account that due to their lack of accountability, the duty to create evidence of service performance often rests with the tour operator.

The issue of organizing accounting of hotel and restaurant activities is decided by the owner or an authorized body or an official in accordance with the legislation and statutory documents. The enterprise independently determines the principles of accounting, the form of accounting, approves the rules of document flow and the technology of processing accounting information (Juga, Juntunen & Paananen, 2018).

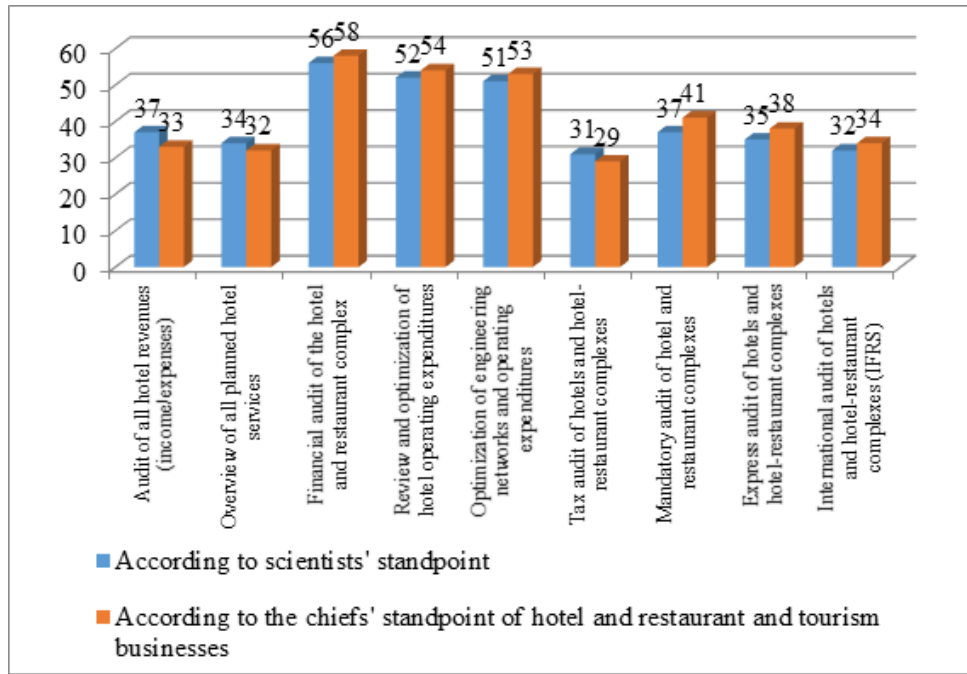


Fig. (3). Types of audit during a partial audit, which makes sense to conduct, analyzing the accounting of providing various services of a hotel or hotel-restaurant complex, %.
 Source: compiled by the authors.

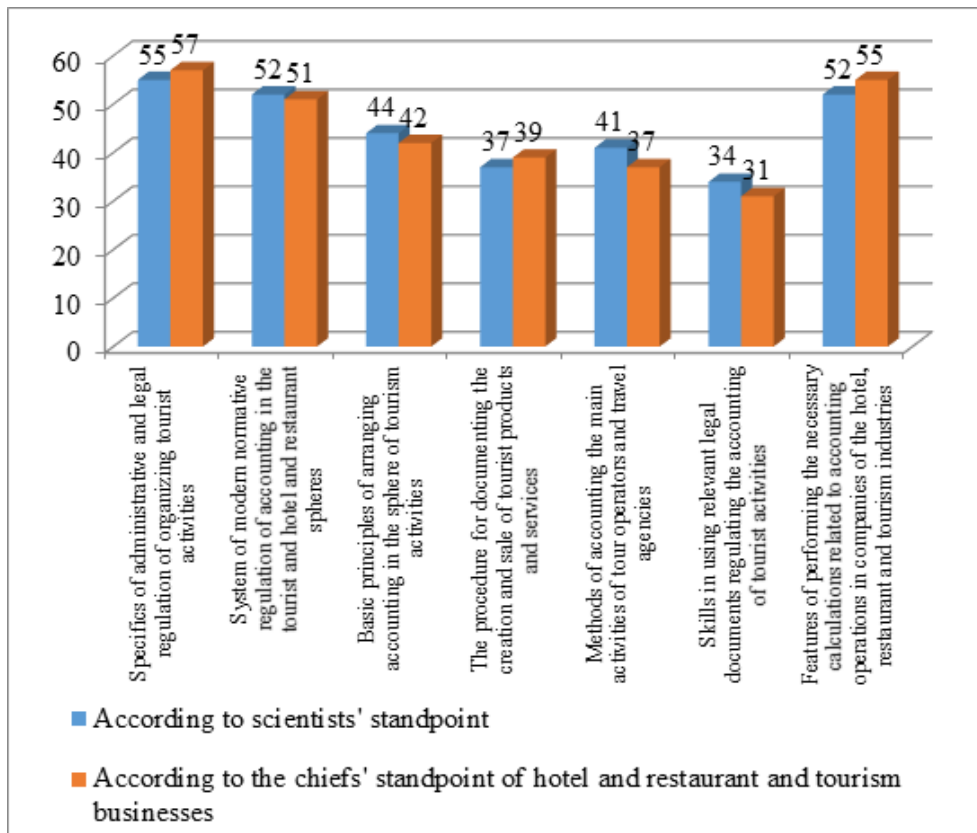


Fig. (4). Directions of practical and scientific studies that are currently gaining the most popularity in terms of their implementation for methodological developments in the field of accounting the establishments' activities in the hotel, restaurant and tourism sphere, %.
 Source: compiled by the authors.

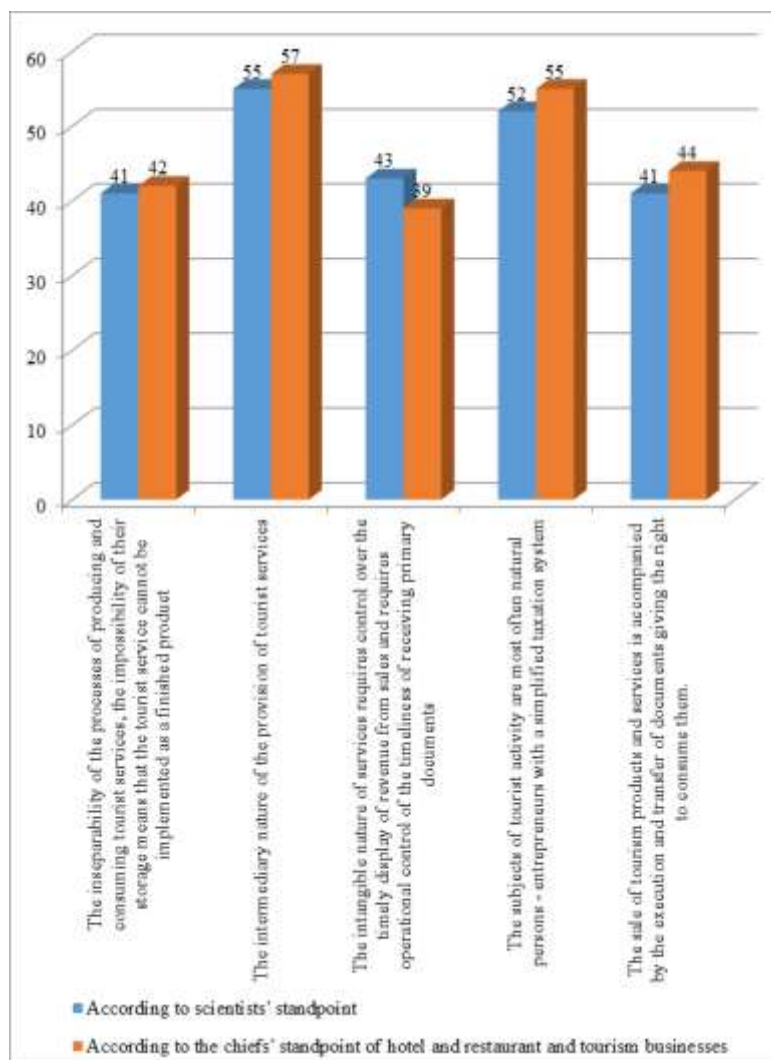


Fig. (5). The primary features of the tourist type of activity, which must be taken into account when organizing accounting, %.
 Source: compiled by the authors.

Changes in society’s consumer preferences give a powerful impetus to developing the hospitality industry and establishing qualitatively new economic relations between the establishments of the hotel and restaurant complex. At the same time, management and business processes, which are an integral part of the functioning of companies in this area, are designed to create effective accounting and analytical support for making current and strategic management decisions in the conditions of an effective control system (Henseler, Maisonnave & Maskaeva, 2022).

When studying the accounting system in the hotel and restaurant business field, special attention should be paid to such an important indicator as expenses, which necessarily affect the financial result of the activity. At the same time, it should be noted that in conditions of market uncertainty, the process of expenditures formation in the objects of the hotel and restaurant complex is the primary factor not only for calculating and optimizing indicators of financial and economic activity but also for the feasibility of further existence and justification of its operation. In addition, expenditures

indirectly affect the investment attractiveness of hotels and restaurants (Sun et al., 2022), (Arbulú et al., 2021).

Internal cost control and its elements are organically integrated into the management system and directly affect the decision-making process in the company. It should be noted that in the conditions of establishing a modern organizational and functional structure of the management system, in particular, expenses, the emergence of a vector of integration of management, accounting and internal audit is observed. The identified information links of managing, accounting, and reporting and internal audit systems directly influence decision-making and determine their validity, balance and legality. As a result, an information model can be created that combines management, accounting, reporting and internal audit in the context of decision-making. It demonstrates the integrated formation of information and analytical support for the audit, controlling and decision-making process (Solarin, Claudio-Quiroga & Gil-Alana, 2023), (Demirkan, Demirkan & McKee, 2020), (Saputro, Ritchi & Handoyo, 2021; Li, 2018; Pasquinelli et al., 2023).

CONCLUSIONS

Therefore, the analysis of the scientific literature on the research topic and the questionnaire results showed that the rational organization of accounting in the hotel and public catering establishments, as well as in the tourism sector, is impossible without taking into account the specifics of the activities of such establishments.

The rational organization of accounting is a system of the practical application of methods and ways of displaying economic transactions on the accounts of synthetic and analytical accounting. With minimal effort, it makes it possible to effectively control and analyze the economic condition of hotel and restaurant establishments. General accounting at the hotel and restaurant establishments must be adapted to the organizational and technological specifics of the establishments, taking into account their characteristics and the duration of the operating cycle, the methods and volumes of their product sales. Each service provided has its specifics and must be reflected in the accounting in accordance with the chart of accounts of the accounting of assets, volumes and structure of capital, liabilities and economic activity of establishments and institutions using the accounting method.

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