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EVALUATION OF CHANGES IN ACCOUNTING CONCEPTS IN HOTELS: FROM ANCIENT TO MODERN

Summary

In the article is disclosed the genesis of accounting performance of hotel business at all stages of development of human civilization. The main periods of development of accounting expenses, income and financial results in hotels are considered in the context of historical retrospective with the birth of hotel business. There is need to disclose in detail the main stages of changes in accounting concepts for the formation of information on financial results in the hotel industry from antiquity to the present era.

The authors reveal the specifics of accounting in hotels, the role, functions, purpose of accounting and the system of effective accounts at each of the historical stages. The author focused on the main accounts used in the accounting system, its purpose, the characteristic features, which are first of all determined by the specifics of the hotel service provision, the corresponding legislative space, which determine the characteristic features of its organization and methodology at the enterprises of the field of research. There is a need to research the historical roots of accounting for financial performance in the hotel industry, which will facilitate a more detailed and comprehensive study of the characteristics that are inherent in the object of study.

The authors argue that a deep excursion into the sequence of formation of accounting concepts in the enterprises of the hotel not only contributes to the objective assessment of changes in accounting concepts in historical retrospect, but also allows you to follow the characteristic features of modern accounting trends in the efficiency of hotel business.

Keywords: accounting, hotel, expenses, income, financial results, genesis.

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