

ДЕЦЕНТРАЛІЗОВАНА ЗВІТНІСТЬ НА ПІДПРИЄМСТВАХ ГОТЕЛЬНОГО ГОСПОДАРСТВА

Анотація

В статті досліджено доцільність застосування децентралізованої звітності на підприємствах готельного господарства. Розглянуто зарубіжні підходи щодо побудови системи внутрішньої звітності готелів згідно «The Uniform Systems of Accounts for Hotels», з метою задоволення інформаційних потреб менеджерів та керівників при прийнятті управлінських рішень. Назріла потреба запровадження нових засад до узагальнення облікових даних та звітності. Особлива увага відведена системи зведення інформації бухгалтерського обліку у звітних формах при фіксації даних про витрати, доходи та фінансові результати готелю. Доводиться потреба модернізації чинної облікової моделі та структурованих форм внутрішньої звітності підприємств готельного господарства.

Ключові слова: децентралізована звітність, готельне господарство, управлінське рішення, внутрішня звітність, бухгалтерський облік, доходи, витрати, фінансові результати.

Ю.А. Маначинская, к.э.н.,
Черновицкий торгово-экономический институт КНТЭУ, Черновцы

ДЕЦЕНТРАЛИЗОВАННАЯ ОТЧЕТНОСТЬ НА ПРЕДПРИЯТИЯХ ГОСТИНИЧНОГО ХОЗЯЙСТВА

В статье исследовано целесообразность применения децентрализованной отчетности на предприятиях гостиничного хозяйства. Рассмотрены зарубежные подходы к построению системы внутренней отчетности отелей по «The Uniform Systems of Accounts for Hotels», с целью удовлетворения информационных потребностей менеджеров и руководителей при принятии управленческих решений. Назрела необходимость введения новых принципов к обобщению учетных данных и отчетности. Особое внимание отведено системы сведения информации бухгалтерского учета в отчетных формах при фиксации данных о расходах, доходах и финансовых результатах отеля. Обосновывается потребность модернизации действующей учетной модели и структурных форм внутренней отчетности предприятий гостиничного хозяйства.

Ключевые слова: децентрализованная отчетность, гостиничное хозяйство, управленческое решение, внутренняя отчетность, бухгалтерский учет, доходы, расходы, финансовые результаты.

Problem setting. Before making any administrative decisions for the enterprise of hotel management, it is necessary to accept a number of analytical procedures, the majority of which is based on the internal reporting which represents a certain system of the interconnected economic indicators which create favorable conditions for the characteristic of financial performance both separate business units and hotel in general. The necessary condition for functioning of the enterprises of hotel economy has effectively organized the account that promotes rational use of the available resources for customer service during their stay in a hotel room and development of the decentralized reporting.

Recent research and publications analysis. Theoretical and practical aspects of the decentralized reporting in hotel of the business enterprises are investigated in works of foreign and domestic authors. Among foreign and local researchers G.N. Burhonova (1999), V.B. Ivashkevich (2011), Z.A. Balchenko (2006), O. A. Zelenko (2008), N. A. Kamordzhanova (1999), S.J. Korol (2005), K.A. Kurkina (2006), L.V. Napadovska (2010), A.V. Sydorova (2008), B. Paly (1997), A.I. Shigaev (2011), R. Vander Wiel (1997), N. Samopalnikova (2006) and others. Nevertheless, this question is insufficiently studied and demands continuation of scientific researches. The majority of researches have the general character and don't consider concrete development of the decentralized reporting in hotel of the Business enterprises.

The research objective. This research tries to find ways of increase of efficiency drawing up the reporting at the enterprises of hotel business in area, development of theoretical provisions and practical recommendations about development of the decentralized reporting in hotel business.

Key research findings. Financial statements at the enterprises of a point of hotel economy on the fact that in the market, hotels, self-organized the software, production, marketing and sale of a hotel product independently from each other control timeliness and completeness of monetary receipts and expenses, the connected productions and sales therefore information specified presence at the enterprises of hotel economy, such as potential partner, the client, does it easier to make the correct administrative decisions which finally leads to increase in profit [1].

Opening in detail in the monograph, concrete forms of the reporting of services, justifying the researches conducted in bigger structure of social development – the advancing growth of a services sector in comparison with other sectors. In particular, our scientists consider the concrete forms of the reporting of hotel, hotel and office buildings, motels, campings, youth hostels and mountain shelters, clubs equipped for accommodation and other objects which provide the room for temporary stay of visitors [4].

Approach in works of foreign authors increases productivity and to reach the desirable level of efficiency of business processes in the sphere of hotel services, taking into account opinions assumes formation of such internal reporting in hotel which is full of useful quantitative data and the purposes on the future that is on the future [8].

Others foreign the author, opening concrete formation of actuarial reports to draw attention to importance of conceptually new model of her construction which is based on submission of the detailed information useful to an assessment of the size, terms and probability of future cash flows; The Cards linked financial performance and the forecast of profitability in general [2].

The internal system of the reporting of formation of the enterprises in the hotel industry will be effective only at observance of the following conditions: definition of data for the specific head of the relevant structural division of the hotel industry; efficiency and timeliness of their representation on the basis of considerable input of primary documents; transfer of use of modern information systems for the enterprises of hotel sector.

For disclosure of information of organizational aspects of formation of internal service of the reporting of hotel business for the purpose of the following administration, it is expedient to allocate these criteria of classification, in view of specifics of their activity, including: frequency (single, current); in connection with production of a hotel product depending on MVZ (reports of the large centers of expenses, reports of auxiliary MVZ, registers the centers, the general expenses); Structure (Singleton and complex) [9].

Extent of specification, is generalized the internal reporting depends on complexity of organizational structure of hotel and its star. On pass hotels the reporting, without essential deepening of specification will allow to simplify more rational schemes.

The local author an important problem of creation of effective management considers the most comprehensive information needs of internal users - heads of various levels. From here importance of an order and the principles of design of a form of the internal reporting as one of the main objects of management accounting [7].

The most widespread shortcomings of traditional systems of internal hotel management of the reporting should be carried:

- Collection of information it is necessary first of all for the accounting of sales of hotel services and costs of installation, without needs of certain heads;
- Whether tried to provide concrete information on the general questions. It leads to a contradiction as the element of management provides concrete, and in the absence of specific goals and plans, duties of managers have quite general character and inexact character;

Traditional feedback often worsens because of prevalence of unnecessary information that the manager has to at first the corresponding process of level to obtain information which it is really necessary for him [8].

According to minimum necessary information have to be collected for tracking and generalization in the internal reporting of the company of the hotel industry in general. This information is necessary to be registered daily in the monthly reporting on cumulative results on months and years.

Financial results of hotel branch at the level: the main operational profitability of the separate divisions participating in providing final services; effective management of control for operational costs of hotel. Nevertheless, it is obvious that for achievement of desirable level of profitability of the hotel industry it is almost impossible without exact and reliable information about the current activity of hotel, and without creation of effective system of financial management in hotel.

There is an urgent need in hotels everything information about hotel services and the income of market data is traced. The only way, which you can monitor work of sector and make decisions on management informed by effective.

The internal reporting is developed individually on each enterprise of the hotel industry as information which is contained in it, often, is a trade secret. Nevertheless, there is a list of the main requirements and the principles demands considerations which will improve the efficiency and productivity in general. This message of management is an important source detailed information of the registration information necessary for management of hotel economy of the enterprises at market conditions of uncertainty. The local author studies structure of the reporting of the hotel industry pays attention to that fact that at his formation have to observe the principle of neutrality of information provided in him.

This principle means an exception of unilateral satisfaction of interests of one groups of users in comparison with others. According to the researcher it is considered neutral if by means of selection or a form he puts decisions and users of an assessment for achievement of financial results and possible consequences [6].

The foreign author focuses attention that the present report is urged to systematize an assessment of MVZ and areas of return of the industry of hospitality. Their main goal – to form a basis for adoption of short-term administrative decisions. Reports can uzahalnyuvatys detailed breakdown of expenses on places of their origin, from coordination of income gained by this device of the hotel industry. Besides, the current reports may contain also the indicators characterizing economic efficiency of the centers of expenses, and also comparative characteristics are more whole. Irregular character of the hotel

industry at the enterprises the single-element reports describing profitability in some aspects are. In turn, the comprehensive reports containing information on consumption of all types of the resources and all elements standing in hotel of a product in general are constants and the income for hotel in industrial zones [9].

It is expedient to enter the domestic enterprises of the hotel industry which are directed to attraction of foreign investments into practice of the structured system of the reporting for hotels, according to the requirements established «Uniform system of accounts for hotels» («USAH»), structure which is shown in figure 1.

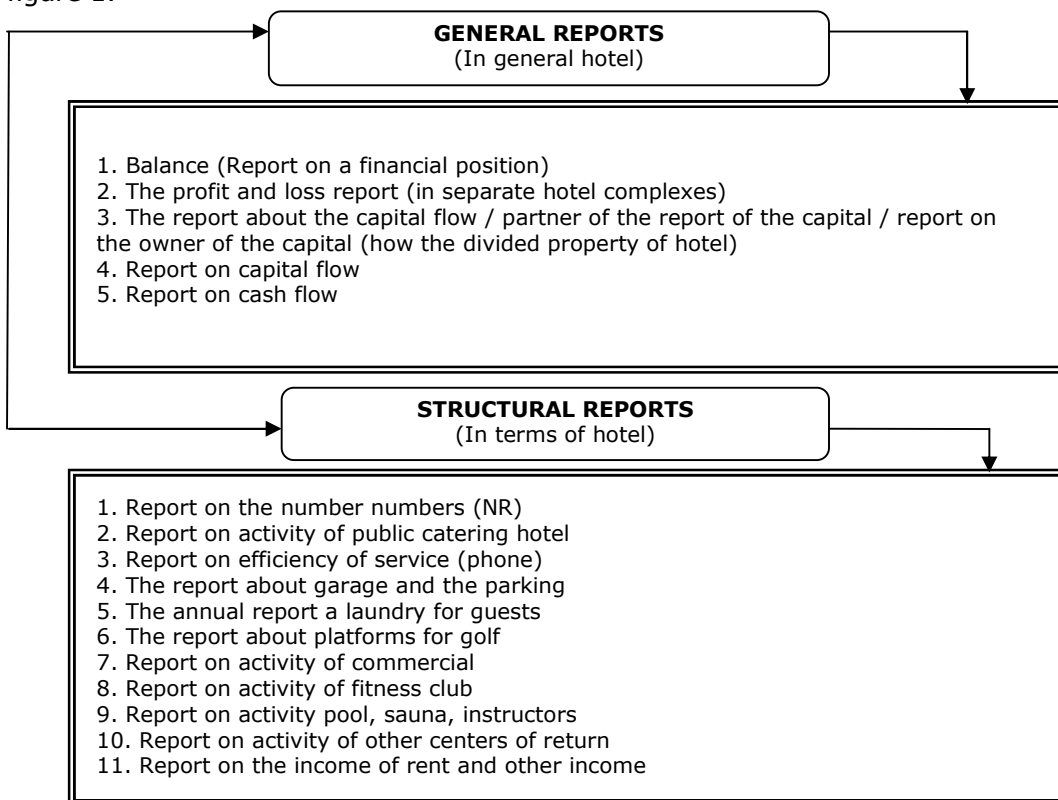


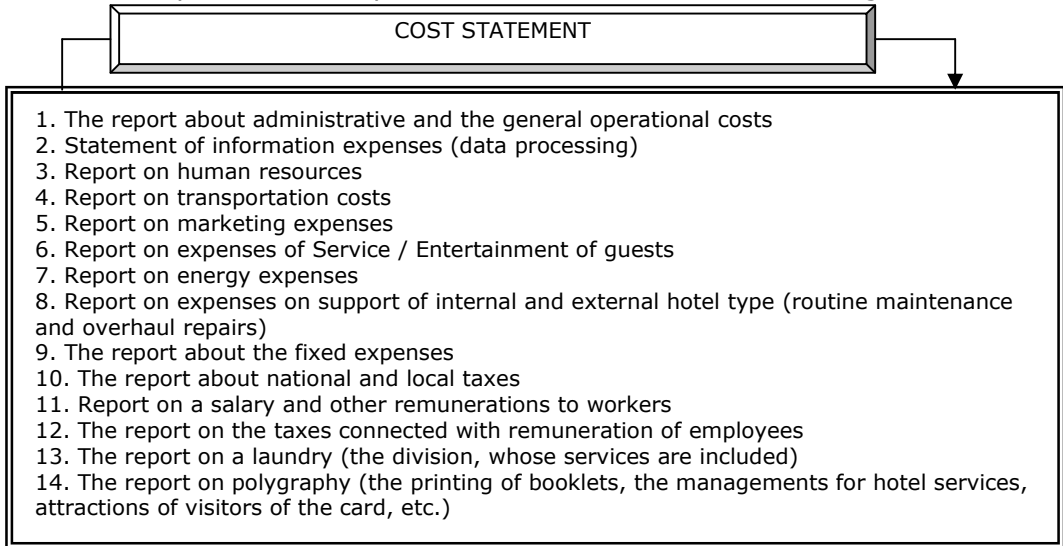
Fig.1. The reporting for the enterprises of the hotel industry according to requirements (The Uniform Systems of Accounts for Hotels)

Others foreign offer the author, by preparation of internal forms of the reporting in which she has to sit down productivity of segmet, have to be structured from the point of view of the main, additional and auxiliary structural divisions and include an assessment of the reasons of changes of level of profitability as also the whole enterprise of the industry of hospitality is detailed [1].

Thanks to development of forms of the internal reporting, pertinently to note that heads of the highest levels of administrative information it is presented in

more squeezed form, in compliance of information on management lower operating level in more developed form for adoption of effective administrative decisions. The offered form of the report on cost of the sold man-days, most precisely reflects the principles of decentralization in all levels of a business management of the hotel industry.

All expenses connected with the corresponding blocks (or controlled by them), divided into proceeds from sales of unit. Besides, «USAH» provides the structured reports on the expenses listed in the details shown in figure 2.



*Fig. 2. Expense reports according to requirements
(The Uniform Systems of Accounts for Hotels)*

As drawing up the internal reporting at the enterprises of the hotel industry isn't regulated on the legislative environment of our country, directly to their preparation and to hear on own management of a discretion hotel. The assessment of the existing practice of accounting in the industry of hospitality of Ukraine indicates lack of the uniform structured system of the internal reporting that it will create favorable conditions for control systems of the desirable level of profitability of the hotel industry.

The uniform system has arisen in the USA in 1926 and has been published in several editions, but her basic principles remained variables. The basic principle of "USAH" is the fact that financial results register for each department according to traditional duties and organizational structure of the enterprises of the industry of hospitality [10].

Conclusion. The system used the vast majority of the domestic enterprises of the hotel industry, the most part of expenses according to national requirements, are summarized in one article. If expenses exceed the income, leaders have to

decide how to cut down expenses. According to above, have to have detailed information that they consist. Only under such circumstances it is possible to make reasonable and effective administrative decisions for their reduction.

Prospects of further researches. In the light of recent trends of the European integration, connected with the introduction on the Ukrainian market of the international hotel networks (as American and European), deepening of border cooperation, demand improvement of the existing concepts of accounting and standard and legal base in the sphere of the hotel industry. Thus, introduction to practice of the accounting of the domestic hotel basic rules under a condition, «Uniform system of accounts for hotels» is one of preliminary conditions for an entrance in the hotel industry of Ukraine at a new stage of development.

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Yuliia Manachynska, Candidate of Economic Sciences,
Chernivtsi Institute of Trade and Economics of KNTEU, Chernivtsi

DECENTRALIZED REPORTING AT HOTEL INDUSTRY ENTERPRISES

Abstract

The expediency of application of decentralized reporting in hotel industry enterprises was investigated in the paper. Foreign approaches to the creation of internal reporting system of hotels according «The Uniform Systems of Accounts for Hotels», aimed to satisfy informational needs of managers and heads in making managerial decisions were studied. The need of introduction new

principles of summarizing new accounting data and reporting has appeared. The special attention is paid to the system of data processing in reporting forms when fixing data on losses, revenues and financial results of a hotel. The need of modernization of current accounting model and structural forms of internal reporting at hotel industry enterprises is proved.

Keywords: decentralized reporting, hotel industry, managerial decision, internal reporting, accounting, income, expenses, financial results.

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Л.Ф. Маценко, к.е.н.,

Буковинський державний фінансово-економічний університет,
м. Чернівці

МОЖЛИВОСТІ ВИКОРИСТАННЯ СТРАТЕГІЧНОГО АНАЛІЗУ ДЛЯ СПІЛЬНОЇ ДІЯЛЬНОСТІ БЕЗ СТВОРЕННЯ ЮРИДИЧНОЇ ОСОБИ

Анотація

Досліджуються можливості застосування теоретико-методичних аспектів стратегічного аналізу для аналізу спільної діяльності без створення юридичної особи. Основними напрямками використання стратегічного аналізу для аналізу спільної діяльності без створення юридичної особи виділено формування концепції стратегічного управління спільної діяльності, здійснення портфельного аналізу для управління спільною діяльністю, аналіз досягнутих результатів спільної