

THE METHODOLOGY AND ORGANIZATION OF ACCOUNTING OF HOTEL SERVICES EXPENSES

Manachynska Iuliia

Annotation

Introduction: The necessary condition for the functioning of enterprises of hotel economy is effectively organized cost accounting, which promotes the rational use of available resources. The article reveals organizational and methodological aspects of cost accounting at the enterprises of the hotel industry. Investigated approaches, both domestic and foreign scientists to the treatment cost center in the hotel. According to local scientists approaches guest cycle technology has a significant impact on cost classifications isolation of the hotel, so you should deepen their spectrum allocation in accordance with its phase structure.

Purpose: To analyze modern approaches to organization and methods of cost accounting at that form the cost of hotel services, taking into account the specifics of the guest cycle.

Methods: The sum of the knowledge of scientific methods, including: comparison, analysis, synthesis and analogies that make it possible to evaluate foreign experience in cost accounting for the guest phases of the cycle.

Results: Assessment of existing accounting practices at the enterprises of hotel economy revealed a number of issues concerning cost accounting, namely the lack of reasonable link between the characteristics of hotel services, organization management and cost accounting practices of their provision; rationality selecting a single object of cost accounting and costing (media costs) for the hotels; imperfect nomenclature of expenditure that are used by enterprises hospitality industry.

Conclusion: An implement cost accounting in the context of real and fictitious cost center hotel to form with information of hotel management in general. The necessity of the organization of cost accounting of hotel services consider appropriate phase of the guest cycle (booking, arrival, accommodation, service during stay and departure). This will make it possible to take into account the contribution of each phase in the formation of the final cost of hotel services.

Keywords: expenses, hotel, guest cycle, accounting, organization, methodology, cost center

МЕТОДОЛОГИЯ И ОРГАНИЗАЦИЯ УЧЕТА РАСХОДОВ ГОСТИНИЧНЫХ УСЛУГ

Маначинська Юлія

Анотація

В статті раскрыто організаційні та методическі аспекти бухгалтерського учета затрат на підприємствах гостиничного хозяйства. Исследованы подходы, как отечественных, так и зарубежных ученых к трактовке место возникновения затрат в отеле. Согласно подходам отечественных ученых технология гостевого цикла оказывает существенное влияние на классификационные признаки расходов гостиницы, поэтому следует углубить спектр их выделения в соответствии с его фазовой структуры. Предложено осуществлять бухгалтерский учет расходов в разрезе реальных и фиктивных мест возникновения затрат отеля для формирования информационного обеспечения управления гостиничным бизнесом в целом. Доказана необходимость при организации учета расходов от предоставления гостиничных услуг учитывать соответствующую фазу гостевого цикла (бронирование, приезд, проживание, обслуживание во время проживания и выезд). Что позволит учитывать вклад каждой фазы в формирование конечной себестоимости гостиничных услуг.

Ключевые слова: расходы, гостиница, гостевой цикл, бухгалтерский учет, организация, методика, место возникновения затрат

1. Introduction

Hotel industry services may have complex nature, that is, besides their main component – to provide the habitats – the price of living may include: breakfast, half board, board, health package. Sport-package, swimming pool, fitness club etc. Complex service is much cheaper than the purchase of all components included in it alone. This should interest the customer and the hotel in its turn wins the additional advantage and increases final positive financial performance. A necessary condition for the functioning of enterprises of hotel economy is effectively organized cost accounting, which promotes the rational use of available resources (material, financial and human) for customer service during their stay in a hotel room.

2. Brief Literature Review

The principles, problems and ways of improving cost accounting of hotel reflected in the works of foreign and domestic scientists as O. Ageev, G.N. Burhonova, N.A. Kamordzhanova, Z.A. Balchenko, I.V. Balchenko, S.O. Balchenko, V. Bartovschuk, S.J. Korol, A.B. Kosolapov, N.M. Kuznetsova, L.P. Kukushkin, K.A. Kurkin, J. Klyzhenko, S. Lozovsky, T.P. Maruschak, A. Pirozhenko, Y. Samopalnikova and others. Over the last decade a significant contribution to the development of national scientific opinions in matters of cost accounting of enterprises of hotel economy began to work local scientists S.J. Korol [1], Z.A. Balchenko, I.V. Balchenko [2]. Z.A. Balchenko, I.V. Balchenko, S.O. Balchenko evaluated characteristics of accounting production

costs of hotel product, identified the specific impact of the hotel industry enterprises to choose the method of accounting of costs and calculation of the cost of hotel services, cost accounting explored in structural subdivisions hotels. But the organizational structure of the modern hotel industry enterprise necessitates adjustment under her range of areas of cost accounting of grouping objects as the actual (real) and fictitious places of origin and to form with information of hotel management in general [2].

S.J. Korol addressed the issue of methodological studies, the definition and organization of accounting overhead. The hotel, improved classification of the main costs of hotel management companies on the basis of the optimal structure and design of the hierarchical system of classification criteria in line with management tasks; industrial technologies adapted to the method of accounting for costs of production and sales of hotel services for cost centers using the system proposed sub-forms and analytical information. Notably, because the technology cycle guest has a significant impact on the cost of isolating classifications of the hotel, it is therefore appropriate deepen the range of their selection in accordance with its phase structure, that there is a need to continue research in this area [1].

Among foreign research scientists, is to provide work Y.M. Samopalnikova [3], which clarified the classification of costs of production services businesses of the hotel business; recommendations to improve the methodology of cost accounting and calculation of cost of hotel services in accordance with their activities in conditions of deepening

market reforms; grounded recommendations on forming a structured internal reporting system that provides management information needs.

3. Purpose

To analyze modern approaches to organization and methods of cost accounting at that form the cost of hotel services, taking into account the specifics of the guest cycle.

4. Results

Overall, the researchers estimate approaches, the current regulatory framework, literature and current accounting practices at the domestic enterprises hotel industry revealed a number of issues concerning cost accounting, which should include: lack of reasonable the relationship between the characteristics of hotel services, organization management and cost accounting practices of their provision; rational choice of a single object of cost accounting and costing (media costs) hotels; imperfect nomenclature of expenditure that are used by enterprises of hotel economy; discrepancy objectives of the method of calculating the total cost of hotel services; the lack of internal reporting that provides management information needs [4].

Service technology for enterprises of hotel economy is characterized by cycles – repetition process consistent customer service since its arrival to the final out. The technological cycle of customer service – a unified standard range of services with a particular sequence of the provision, which intends to use the client, which offers a means of placing the customer while at the hotel [5].

A.A. Musakyn [6] isolates during the economic activities at three business processes: customer acquisition (the process of concluding agreements with tour operators, the process of approval and implementation of the advertising plan); Customer Service (the process of receiving applications, booking rooms, accommodation, travel, the provision of additional services; cleaning process); Hotel served as the client (engineering and maintenance). Under each of the following business processes stands a set of processes, which together form the required financial result. According approach S.I. Baylyk [7], workflow hotel services conventionally divided into four stages: the arrival – booking (Reservation); arrival (Arrival), registration (Check in Procedure) and accommodation (Accommodation); Accommodation (Staying) and customer service; departure (Departure).

In light of the above, the purpose of rational planning, accounting and cost analysis hotel management companies, as signs of the classification of expenses should have in the application for the purposes of control «phase of the guest cycle». Grouping costs under this classification features to create favorable conditions for a clear allocation of costs on the relevant phases of the cycle guest and effective cost management at each of them, as well as provide an opportunity to determine the contribution of each to the formation of the cost of hotel services [4].

In phase costs arising booking central reservation system for hotel rooms, including costs of registration applications department for booking, including: material costs (paper and stationery, forms of applications for Reservation respective category, advertising booklets and printouts of hotel complex guides to hotel services etc.); labor costs on the reservation agents and other staff of the central reservation system; deductions for social events Reservations personnel; depreciation of special equipment and devices central reservation system; other costs (this article is worth noting costs of communication services, as booking is mainly based on mobile communication services, Internet, email, etc.) [5].

In phase accommodation hotel management company shall bear the costs associated with providing water supply,

drainage, insulation, drain the number of rooms; heating costs of accommodation facilities; depreciation of buildings and structures The hotel; hotel facilities; the cost of complex repair and construction works associated with the improvement of operational indicators of accommodation facilities, etc.); costs for the services of other organizations; other expenses structural units of the hotel industry; Other expenses. In phase residence emerging value of the customer in the hotel room of the type which structure included costs that were incurred in the previous stages of the process and in the direct service while customers with additional structural units (service food (Food and Beverage (F&B)), wellness (SPA), shop, hairdresser, etc.) [4].

When a customer rents out the keys and pay for your account (it should be noted that the customer can make a payment to the accommodation, as well as in the hotel). Cashier Service Reception announces departure of the inhabitants, and its profile is translated in the files for the citizens who left the hotel [Balchenko, 2006, p. 58 – 59].

Efficient accounting expenses at primarily depends on their grouping with regard to objects of cost accounting. The objects of cost accounting at the enterprises of hotel economy could be area and cost center segments liability provided services, the guest phase of the cycle, day / hour stay, as well as direct structural units. Between the cost and quality of hotel services there is a relationship. So for businesses hotel industry as the object of calculation should be used kind of services. Costing the types of services will create a favorable basis for forecasting economic feasibility of providing some further or other services, the establishment of optimal prices for services.

A wide range of businesses hotel industry makes the need for allocation of costs for their places of origin.

L.V. Napadovska determines a cost as spatially or functionally separate station, which is the initial consumption of inputs [Napadovska, 2010, p. 613].

For service industries I.R. Gavryshkiv considers appropriate grouping objects implement cost accounting for cost centers and their places of origin to the specific organizational structure and the types of homogeneous goods (works, services) [4].

Cost Accounting businesses hotel industry for their places of origin to create favorable conditions for the calculation of the cost of each type of hotel services. Cost Centers become objects of analytical accounting costs of services in the context of articles costing. Cost Centers in the hotel should be subdivided into major ones that provide basic services (accommodation), extra – units that provide additional services (SPA center, food service) and support services (laundry, transport section, technical service). In addition, the structure of the hotel, there are units that perform management functions to be classified as general business cost centers (economic department, accounting, marketing department, etc.) [4].

To distinguish the differences between cost centers and areas of responsibility applicable approach T.P. Karpova [10], according to which the latter is inherent availability of inputs (costs) and outputs (products and services), and for the cost

According to S.J. Korol, «is the real cost centers or segments of the hotel industry production units, in which there are costs ...». If the expenditures of the hotel industry can not be attributed to the relevant business unit, offered them conditional attributed to a fictitious cost center [1].

Areas of expenses the hotel industry is not directly involved in the customer service, but only provide support manufacturing business units. By spending areas include: administrative department of the hotel; Marketing and implementation; technical service; Human Resources Department; Finance Department; security and so on [5].

5. Conclusions

Consequently, businesses hotel industry advisable expenses accounted for the cost centers. Cost Accounting in the context of their places of origin lies in the fact that even the fixed costs in the cost center need not cost distribution between carriers. Indirect costs might become a direct cost with respect to this place. Studies have shown that a system of cost accounting businesses hotel industry in terms of zones with real costs and fictitious their places of origin requires thorough methodological training with regard to process, organizational, operational and compliance management structure economic content of each component (element article) costs, but its effective implementation will significantly reduce the amount of costs and create an effective basis for decision-making [5].

The use of domestic hotels Methodological recommendations on planning, accounting and calculation works (services) in enterprises and organizations of housing and communal services. Which does not fully take into account the specifics of their activities, hampering improvements in hotel performance and needs improving existing account concepts. The study of the current state of cost accounting at the enterprises of hotel economy developed range of areas of spending that takes into account their organizational structure grouping objects of cost accounting for the actual (real) and fictitious places of origin and proved the feasibility of using the facility as a kind of costing services. The said proposal costing exercise for the types of services will create a favorable basis for forecasting economic feasibility of further providing some other services and establishment of optimal prices for services in general.

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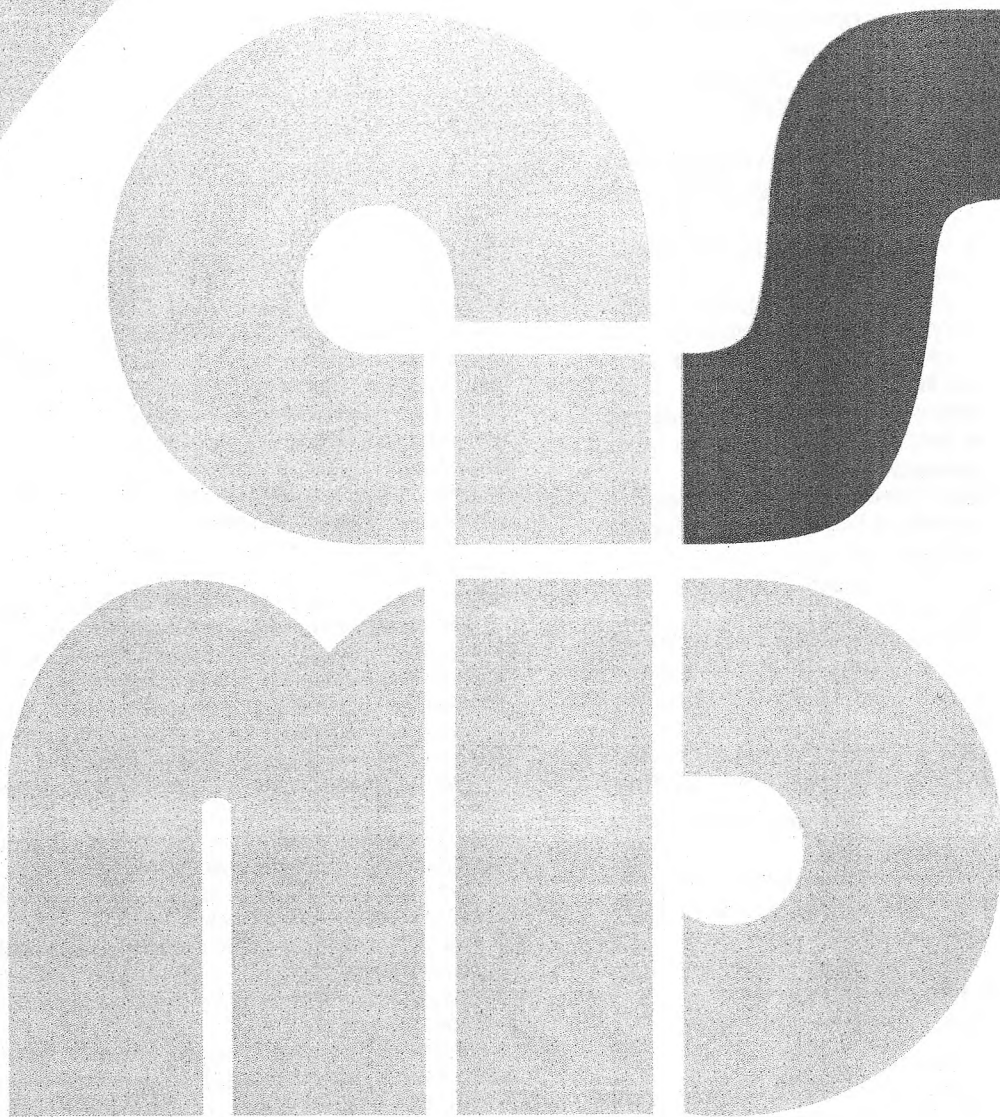
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Manachynska Iuliia, PhD, Associate Professor, Chernivtsi Trade and Economic Institute Kiev National Trade and Economic University, Central Square, 7, Chernivtsi, 58002, Ukraine, *e-mail*: manachyuliya@mail.ru. *She graduated*: 2006 year, Chernivtsi Trade and Economic Institute Kiev National Trade and Economic University, Chernivtsi. *Professional orientation or specialization*: Accounting, analysis and audit. *The most relevant publication outputs*: 1. Маначинська Ю.А. Облік і аналіз фінансових результатів у готельному господарстві : монографія / Ю. А. Маначинська ; Київ. нац. торг.-екон. ун-т, Чернів. торг.-екон. ін-т. – Ч. : Місто, 2014. – 424 с. 2. Маначинська Ю.А. Бухгалтерський актуарний облік в умовах інвестиційної активності / Ю. А. Маначинська // Журнал «Актуальні проблеми економіки», (Scopus). – Київ : ВНЗ «Національна академія управління», 2012. – № 10. – С.212 – 219. 3. Маначинська Ю.А. Дескриптивний запис в системі бухгалтерського актуарного обліку / Ю. А. Маначинська // British Journal of Science, Education and Culture : Британський журнал науки і образования. – London : London University Press, 2014. – No 1.(5). – January-June. – Volume IV. – P.651 – 655.

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participants of the international scientific-practical conference "The economy, science, education: integration and synergy", held on 18-21th January 2016 in Bratislava, Slovakia. The main organizer of the conference was the All-Ukrainian Union of Economists.

The All-Ukrainian Union of Economists - is a Ukrainian social organization, which counts more than 400 doctors and candidates of sciences by the state on December, 1 of 2010 and has regional organizations in all Ukrainian regions.

The Union was created on the principles of economic patriotism by the Ukrainian scientists.

The main aim of the Union is a maximum assistance of the Ukrainian social and economic development.

One of the major priorities of the Union is a popularization of advanced innovative ideas of domestic economic science, development of economic offers for quality increase of the Ukrainian social life, independent examination of the Ukrainian economic legislation.

The Union has conducted a lot of conferences and round tables, which were devoted the most actual economic questions.

The Union created its own project of the Strategy of socio-economic development of the country "The New Economy". The practical realization of this project will provide intense economic increase, high life level of the population and leads Ukraine to the forward positions of the world economy.

The social organization "The All-Ukrainian Union of Economists" is entered by the Ukrainian Department of Justice into the accounting book of social organizations.

The head of the Ukrainian Economic Organization of Scientists is KENDYUHOV Alexander Vladimirovich, doctor of economic sciences, professor, the head of the department of strategic management of economic development at Donetsk National Technical University and the member of the Ukrainian Academy of Economic Sciences. He is the author of the main ideas of the Strategy of socio-economic development of the country "The New Economy" (<http://vsve.ho.ua>), the concept of the Christian socio-liberal economic model, concepts of tax and pension reforms. He is the leading Ukrainian scientist by the management of intellectual capital and the theory and the practice of marketing.

Lenka Dubovická, editor

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