

The service charge as an effective instrument in hotel management

Iuliia MANACHYNSKA* - Volodymyr YEVDOSHCHAK**

Abstract

The article reveals the essence and the legal nature of a service charge at the enterprises of hotel management as an important working mechanism. The accent is made on the urgent need of the legalization of the "service charge" with the regulation of its legal basis at the legislative level. In order to increase the efficiency of the management of a modern hotel the author of the article suggested to develop social programmes.

The practical implementation of a social package will help to balance the level of hotel staff earnings so that they are not dependent on a service fee. Special attention is given to the organization and methods of accounting the service charge (or tips) with the purpose of the management system improvement of the quality of hotel services rendering at the national level.

Keywords: service charge (tips), hotel, income, the hotel service, Management System, accounting, hotel resort, social package, salary/wages, the synthetic accounting, analytical accounting, public administration

JEL Classification: M10, M40, M41, M49

Introduction

As part of other operating incomes of domestic enterprises in the hotel industry some payments have recently appeared that customers pay for services, they are so-called "service charge" or "tips". A few years ago, this kind of income was not inherent to the domestic hotel business. However, in today's conditions, when a hotel enterprise is oriented on foreigners (foreign tourists), who used to high level services, and to the credit card payments, service charge becomes a common phenomenon.

Service charges are accepted in the vast majority of European countries, in American countries, especially in the United States. In particular, in accordance with the recommendations of the National Association of restaurants in the United States, the client should leave not less than 15% of the service charge, and if the service is good than they leave 20%. However, in some Asian countries service charge is not common, and even prohibited, such as in Japan. The mentioned above circumstance created unfavourable basis in the conditions of the mandatory service charge need in other countries and it also disrupted the Japanese to travel abroad¹.

There is a need to improve an area of accounting on service fees displaying that will increase both the effectiveness of human resource management and the enterprise of hotel industry in general. As there is a lack of the necessary legal basis for the "service fees" legalization and the interpretation of its content at the legislative level, it creates a number of difficulties both in the system of accounting procedures and in the comprehensive hotel management system.

The purpose of the study is the discussion and elaboration of proposals considering the grounds of the "service fee" category at the legislative level, and improve the accounting on its display in the system of accounts, that will improve the efficiency of the hotel enterprises management and the improvement of the policy provision of the staff social guarantees.

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¹ KURKINA, K. A. 2010. Features of accounting and taxation. Moscow: Publishing House Top, 2010

The methods which are based on the dialectical and system approaches are in the basis of the research. As the solution of the intended purpose the following methods are applied in the article: historical and structural – to organize scientific approaches of scientists considering the concept of „service fees“ as an effective tool in hotel management; induction and deduction, synthesis and analysis – for structuring the approaches of displaying service fees in the system of hotel accounting; critical analysis – for the selection of the problems which are not solved in the process of the „service fee“ category formation at the legislative level in Ukraine, double-entry bookkeeping method – in the formation of accounting realizations in the final part of the article when service fees are displayed in the accounting of the hotel management enterprises.

As A.V. Dubodyelova mentions, today, the domestic enterprises of the hotel industry are in a state of permanent development, but its organizational forms, the degree of infrastructure comfort, the service level and the legal base do not correspond to the best world standards².

According to K.S. Gavrish the most urgent task for any hotel management enterprise and other places of temporary residence is the most complete satisfaction of customer demand and maintenance of appropriate international standards in today's market economy. In solving these tasks the crucial point is the most efficient use of labor potential – as the only living labour is productive, and the degree of effectiveness of the use of all other hotel resources depends on it³.

Synytisia S.M., Vakun O. V. appeal to the need to improve accounting as a system of informational support of enterprise cost management. Scientists prove the modern model of accounting and information management, and on the basis of the structure of the developed models offer the ways of accounting system transformation in the direction of the efficiency increase of qualitatively-oriented management.⁴

I.V. Pogodina, A.V. Turnikova, exploring the composite character of “service charges”, pay attention to the lack of regulation of its interpretation at the legislative level. Although this concept is quite often found in many literary sources and is also compared with the international experience, where labour legislation treats this term, as “the amount of money that is given voluntarily by the customer to an employee in addition to the amount which the customer must pay for the services which were rendered”⁵.

S. Ja. Korol draws attention to the fact that the service charge is one of the types of income and with the purpose of its rational accounting, is divided into compulsory and optional. Compulsory service charge “... is included in the account and is recognized as a share of revenue or operating income...” and optional service charge is recognized as revenue of the hotel enterprises only if the bill does not specify the individual who receives it ... “... is included to the non-realized hotel revenue”⁶.

2 Results and discussion

2.1 Legal basis of a service charge essence

There is the following interpretation of this type of income in some research publications: “service charge” (from Eng. “tips” or “To Insure Prompt Service”) is the money provided by the service personnel of the hotel industry, which makes up a significant (and sometimes primary) share of their income.

- 2 DUBODYELOVA, A.V. 2013. The system of quality control of the hotel management enterprise customers. The Journal of the National University “Lviv Polytechnic”. Vol. 754. pp. 159-165;
- 3 GAVRISH, K.S. 2013. Evaluation of the efficiency usage of labor potential of hotel and restaurant business. The Journal of Social and Economic Research. Vol. 1. pp. 334-338;
- 4 SYNYSIA, S.M., VAKUN O.V. 2016. Accounting in the system of cost corporation management. Scientific Bulletin of Kherson State University. Vol. 16. Part 1, pp. 139-142;
- 5 POGODINA, I.V., TRUNNIKOVA, A.V. 2009. Legal nature of the tip (Journal “Labor Law”). 2009, no 3.
- 6 KOROL, S.Ja. 2005. Accounting in the hotel industry. Kiev: Publishing House Kyiv National University of Trade and Economics, 2005.

In the United States service charge is the amount of money, that the client transfers to the employee, who served him, as a gratitude for services rendered. Moreover the "service charge" in the USA is divided into two kinds: in cash and cashless form (placed into the client's account). Service charge is also classified as direct and indirect. Direct service charge, is paid to employees who serve customers directly. Indirect is a service charge, which is share among other employees of the hotel, by an employer who received the direct service charge.

I.V. Pogodina, A.V. Turnikov, examining the legal basis of the concept of a "service charge" in the hotel management enterprises, pay attention to the fact that these payments may not be paid for the hotel services. That is so, because the payment for hotel services, provided under the agreement, is the duty of the customer, but the service charge is voluntary. In addition, the amount of a service charge is determined by the client unilaterally, while the amount of payment for hotel services is determined by the agreement of the parties. In addition, the "service" payment takes place after the execution of an agreement and is paid not to the hotel management of hotel enterprise, according to the agreement, but to its employee. V. A. Belov, is inclined to the opinion that it is not right to define "service charge" regarding a kind of gift agreement because there is no free agreement and an employee of hotel services areas provides a property transfer of values. Usually "service charge" is given by a customer who is satisfied with the level of service at this hotel unit⁷.

That is, a "service charge" by its legal nature is beyond the civil legal relations. The goal of its payment is to encourage individual who performs his labor obligations. "Service charge" may be provided in the form of a stimulating payment and be the part of the labor payment of a corresponding employee. That is why "service charge", can be specified in the documents of local hotel enterprise as a kind of reward for the done work. However, this is only possible if the customer pays the service charge exactly to the hotel enterprise or it is included into the bill.

"Service charge" is a payment for special atmosphere of attention and care, which is created, for example, as a good receptionist. It is a testament to his high professionalism. Optional cash reward in the form of service charge makes the individual approach to the customer, and special treatment.

Money and motivation are closely interrelated, since the quality of service increases, and positive impact of "service charge" is reflected in it. At the same time "service charge" is a traditional, permanent, and frequently the main source of people's income who work in the field of hotel services. Special attention in literary sources and in comments to regulatory legal acts is given to the explanation of "service charges", namely the interpretation of it as an income of the employee or as an income of the hotel enterprise, where he works.

The above study is primarily applied to accounting purposes. In the system of accounting there are a lot of controversial issues, such as how to determine what is the amount of the service charge for the hotel management enterprise – income or other operating incomes because there is no law determination of this type of income and it is not regulated.

2.2 Organization of fees accounting for a service maintenance

If service fee is set up by the hotel industry enterprise independently (a mandatory service charge) and is highlighted in a separate line in the account, (as usual such practice is natural for restaurants at the hotels), it acts as a part of services value provided to the client, and payment of the specified amount is a mandatory condition and does not depend on the desire of the client. In this case "service charge" is shown on the loan account 70 "Sales income" and debit 36 "Payments with buyers and customers" and is recognized as a revenues on the basis of paragraph 8 of the Ukrainian Accounting Standards¹⁵ «Income»⁸.

7 POGODINA, I.V., TRUNNIKOVA, A.V. 2009. Legal nature of the tip (Journal "Labor Law"). 2009, no3.

8 Regulation (Standard) 15 «Revenue». 1999. The official publication of the Ministry of Finance of Ukraine, 29.11.1999. Kyiv: Government Publishing, 1999. no 290.

However, in practice this happens quite rarely, mostly in high range hotels. Mostly, you can meet the bills for service charges (for dinner or dry cleaning), where the client included the amount of "service charges" himself. This situation is common when payment is made by credit cards. When the client independently adds "service charge" to a total payment. In our opinion, such payments are appropriate to be considered as well as a part of other operating incomes because in their recognition as an income, the requirements of paragraph 8 "Income" of Ukrainian Accounting Standards¹⁵, are not met. In particular, the sum of revenue could not be reliably measured because the client decides "service charge" amount at his own discretion, so it is impossible to be predicted. In addition, hotel industry enterprise does not have the right to claim these amounts. That is, the presence of "service charges" in the bill stipulates a need to reflect these amounts as part of other operating incomes.

M. A. Denisova notes that it is quite difficult to equate "service charge" with a personal income of an individual employee or income of hotel enterprise, because the specified fact is largely stipulated by the way of payment and internal standards of the hotel⁹

"Service charge" often is not included in the bill, as under such conditions, the client loses the right to choose whether to pay for the service, and "service charge" itself ceases to be an element of labour motivation. In addition, when the "service charge" is included in the bill, it must be included as a part of the earnings of hotel enterprise. However, it is worth to consider the fact that actually the presence of a term "service charge" indicates that the client has payed for work of a particular hotel employee because the hotel employee provided him with good services (for example, with accomodation, luggage, where the amount of tips is assigned by the receptionist). So in turns of the hotel enterprise management it would be appropriare to thank the employee, and include this specified payment to his income. Most hotel sact like this, although it is not always in a right way.

M. A. Denisova said that customer service (in hotel, restaurant, Spa, etc) is a component of hotel services. Method of its payment acts as an element of its pricing policy. That is, the hotel independently decides whether to include a service charge to the price or to a separate invoice. For small hotels, where level of competition is high, mentioned mechanism may provide some benefits to other entities in the market of hotel services, which have already occupied a niche. However, often the offer of payment maintenance is not relevant to the pricing policy, as a certain percentage of the profits of hotel enterprise has been already laid out in the markup.

That is, if service charge is established in the percentage to the price of the order, that is stated in the menu (price list) or a verbal warning of the administrator that the client has received all necessary information and wished to make the order, he actually makes an agreement with a restaurant (hotel) on paid services offered to him.

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Thus, he knows in advance, what is the service charge, and agrees with it. In addition, the performer (hotel, restaurant) when paying for the services rendered must issue a document to the customer confirming their payment (cash receipt, invoice, etc.). Under such circumstances, getting of "service charge" to the account of the hotel enterprise can be predicted as a part of wages in the form of bonuses, established at the hotel, i.e. they may be charged on the cost price. Receipts from the "tips", as an indicator of the financial result of production activity of the hotel enterprise can be taken as a basis of the indicator for bonuses.

For example, the hotel enterprise may initially include all received tips amount to the income of the employee. In our opinion, this is quite valid, but we should take into account the fact that when

9 POGODINA, I.V., TRUNNIKOVA, A.V. 2009. Legal nature of the tip (Journal "Labor Law"). 2009, no 3.

10 Synytsia, S.M., Vakun O.V. 2016. Accounting in the system of cost corporation management. Scientific Bulletin of Kherson State University. Vol. 16. Part 1, pp.139-142.

the tip in its full amount is included to the income of employee, naturally hotel becomes their agent on the payment of income tax (Individual Income Tax), though it doesn't act as the source of income payment. Such approach is related to the fact that in this case it would be an intermediary for funds transfer from the client to the employee, since the money will come to the account of hotel enterprise. Moreover, the hotel enterprise will suffer losses related to the payment of the bank's commission for payment cards services¹¹.

S. I. Bajlik examining the main aspects of the payment operations for hotel services with the use of payment cards, notes that cashless payments, which were until recently characterised only for legal entities has now become a familiar phenomenon for ordinary citizens. In Ukraine, as well as abroad there is the practice of obtaining salary for payment cards. Payment cards are widely used in many countries of the world, and especially they are a convenient means of calculation for tourists. In particular, with the implementation of trips (travel) abroad, a payment card is the most convenient method of payment, nothing else is better. So in Europe and in the United States of America it is extremely relevant for night self-service hotels¹².

If we consider the experience of countries where service charge has long been accepted, for example in the United States, we can see that in accordance with the legislation of the United States, "service charge" has to be included in income and is taxed. "Service charge" is displayed in the income certificate of the individual, which is issued by the employer.

In accordance with the legislation of the United States, while paying a single social contribution the employer is obliged to consider the "service charge" as reward for the work of employee. This fee is considered to be paid at the time when the employee reports to the employer for the received "service charge". The employer is obliged to withhold from the employee taxes for a "service charge" that is the tax on income of individuals and single social contribution. Accordingly, if the service charge is considered as a fact of donation between individuals, and not as the kind of employment income, then it's quite an advantageous income, in accordance with the Tax Code¹³.

I. P. Vassiliev and V.A. Zhuk in their researches offer to display the fact of "service charge" payment in an agreement with the employee. However, scientists note that it is fully justified only under the condition if earnings are systematic in nature, and the amount received is quite significant. In their opinion, the "service charge" in this case, will be a part of wages or the General system of remuneration is as a supplement to the basic wage in the form of bonuses (for example the change that catered customers who have paid for the service, have the right to receive these funds).

According to I. V. Pogodina, A.V. Turnikov, it is possible to realize the mentioned offer only if the money is paid to a legal entity. There is a fundamental distinction if a client pays for "service" and indicates whom these funds are assigned to, i.e. money are paid not to a legal entity but to a physical one. As a specific person is mentioned, such payments cannot be considered as a means received by a legal entity, as a result of its economic activity. That is a legal entity performs the functions of a mediator for the transmission of such payments, or in general does not reflect the data amount¹⁴.

In the first case hotel enterprise should ensure the retention of Individual Income Tax with the amount of the worker's income. For this purpose, a "service charge" must be personified which means the mentioned recipient can be identified.

Otherwise, it is almost impossible to follow the fact of getting the "service charge" or organize their recordings or to oblige the employee to report about the received payment, in domestic practice, at least under current conditions. It may be noted in labor conditions, that if an employee receives

11 KURKINA, K. A. 2010. Features of accounting and taxation. Moscow: Publishing House Top, 2010.

12 BAJLIK, S.I. 2008. Hospitality. The organization, management, service. Kiev: Publishing House, Dakor, 2008.

13 Tax Code of Ukraine. 2016. Current legislation in amendments according to the Law, no.1389-VIII (31.05.2016), Verkhovna Rada Ukraine. Kyiv : Parliamentary Publishing, 2016.

14 POGODINA, I.V., TRUNNIKOVA, A.V. 2009. Legal nature of the tip (Journal "Labor Law"). 2009, no.3.

a "service charge" in the performance of his employment functions, he is obliged to transfer in a favor of the hotel a certain part.

The amount of such deductions is established by the agreement of the parties. The nature and amount of the received "depend" on a variety of factors:

- place of origin (which service hotel enterprises facilities were obtained);
- the frequency and amount of receipt; personal qualities of employees;
- the number of employees, among whom "service charge" will be distributed;
- the way to get it.

Regardless of the method, and the channel of receiving "service charges" must be included to the total income of the worker and should be applicable to Individual Income Tax. However, in our opinion there is another, more profitable and easier method of "service charge" accounting, appropriate for two parties.

Hotel enterprise recognizes the amount of "service charges" received as a part of their other operating income (as mentioned), and the employees are paid a premium for the same amount of "service charge". However, in this case, hotel industry enterprise needs to predict the order of distribution of the "service charge" in payment statute. The above regulation is required to ensure that the hotel could include the amount of premiums paid, to the expenses. Calculating premiums of employees in the amount of the received payment for service will be displayed: Credit 661 "Wages calculations", Debit 949 "Other expenses of operating activity"..

2.3 Synthetic accounting of service charge in hotels

The sum of "service charge", which is compensated by the enterprise hotel industry to an employee, is advisable to use in other expenses on account of 94 "Other expenses of operating activity". Since the amount of compensation is included to the income of an employee, who is taxed by income tax, it should be increased to the amount of IIT, which will be deducted from the employee. Under such circumstances, an employee of hotel enterprise has nothing to lose. The proposal regarding the display of mentioned operations in hotel accounting taking into account the approach of foreign researcher K.A. Kurkinais shown in the Table 1.

Table 1 Accounting of «service charge» at the hotel management enterprises.

№	The content of business operation	Debit	Credit	Primary document
1	2	3	4	5
	The bill is invoiced to the customer for the dinner in the hotel restaurant	36	70	Cashier report, bill
	The service charge. Mentioned in the bill is accrued	36	74	Bill
	VAT is credited according to the service charge	74	64	Z-report
	Cash is withdrawn from the customer's credit card	33	36	Cashier report
	Funds taken from the credit card are transferred to the account of the hotel	31	33	Bank report with commission
	Employee's premium is accrued	94	66	Checking account, accounting bill
	Premium is paid to the employee	66	30	Cash order

Source: authoring

I.V. Pogodina, A.V. Trunnikova, thoroughly examining the specifics of "service charge" accounting, refer their pay to the Executive hotel management costs that are reimbursed to the employee that they are carried on the basis of his agreement taking into account an II.

As if the sum of "service charge" is not confirmed documentally, it is not possible to consider these representative expenses. Mentioned payments do not serve as the object of the Unified Social Tax exemption.

Conclusions

Thus, the term "service charge" in domestic legal regulations is not regulated. At the same time it is used in official documents and in judicial practice. The legal nature of the "service charge" is controversy among scholars and practitioners. Usually they try to set the legal nature of the "service charge", depending on the nature of their receipt.

"Service charge" can be considered as money paid to the hotel company in excess of the amount mentioned in an agreement for the provision of hotel services, or the money received by a particular employee for the performance of labour functions. Depending on the interpretation of this concept the validity of its accounting will completely depend on it. While foreign scientists stress that the "service charge" is quite a significant proportion of the hotel industry employees income. It is obvious that when the reliability of getting "service charge" can be fixed, then there is content to take this circumstance into account (including signing labour agreements) and display it in accounting.

In Ukraine, there is an urgent need for the legalization of "service charges" with the regulation of its legal basis at the legislative level. As far as the specificity of hotel services are characterized by strong influence of human factor in the process of their provision, it is advisable for the hotel enterprises to develop social programs in order to meet the needs of staff in general. That is, an appropriate attention should be paid to the optimization of the amount of the social package, with optimum balancing of which hotel employees will not be dependent on the service charge.

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**VEDECKÝ ČASOPIS VYSOKEJ ŠKOLY
EKONÓMIE A MANAŽMENTU VEREJNEJ SPRÁVY
V BRATISLAVE**

VEREJNÁ SPRÁVA A REGIONÁLNY ROZVOJ

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