

THE PARTICULARITIES OF TOURISM AND PUBLIC FEEDING PROCESSES AND THEIR INFLUENCE UPON THE ACCOUNTING MANAGEMENT

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Summary: The importance of the two fields of activity – tourism and public feeding – within the national economy frame, constitute the first reason as regards the choice of the research theme.

The second reason that we had in view, as important as, the first one, is the place and the role of accountancy in the managerial process.

The implications concerning the particularities of the two types of the activities upon accountancy are multiple, but we only kept in mind some of these considered more important by the specialists.

Key words : tourism, public feeding, distinct features, system of accounts, accounting technique.

Tourism is situated, within the national economy, in the third section – of services, together with trade , transport, public feeding and other activities that do not produce material goods.

Two famous specialists in the management and marketing field, namely Kotler and Armstrong state that : “services are facilities with immaterial form given by the supplier to a beneficiary, without the latter, as a buyer, to get the right of ownership .Usually the services are connected to a material good, although this is not a compulsory condition.”

Specialized literature reveals the fact that the individualisation and the limiting of services from the other components of the economic and social activities is based on the specific features of these activities.

As an activity of providing services, tourism means a series of specific features coming out from the particular way of carrying on the activity, of its own nature of production and work in this field. Some of them are the same with all the components of the third section – which emphasizes on the tourism membership to this section - having only distinct character, others are specific only to tourism services and are determined by the tourism supply and demand.

In the following part, out of the multitude of features common to all the services, we bear in mind only those that specialists consider as being more important:

- Unstockability – due to its immaterial feature, touristic services can not be stocked and kept for a future consumption. Some authors in the field name this feature perishability. It can generate a series of drawbacks, especially in ensuring the equilibrium between supply and demand and the effective accomplishment of the touristic services. Therefore, the services once offered on the market, but not used determine losses of human and material means (for example, the offer of places for accommodation) but they can not be kept.
- The simultaneousness of production and consumption – the accomplishment of the touristic services imposes the presence in the same place of the provider and of the beneficiary, the concomitance of their carrying out and their consumption
- The inseparability from the person of the provider – the touristic services cease to exist from the moment of ending the action of the provider.
- The high weight of the expenses with the human work – the presence of the worker in tourism both due to the specific of the activities and the consumer - tourist psychology, is required.
- The lack of ownership means at the same time, in some specialists opinion, a feature of the tourist services. Thus, the tourist is offered a satisfaction without the result of the transfer upon any object. Within this context, touristic service providers should make special efforts for their clients to become faithful to them, by offering different incentives to their consumers.

In their turn the features specific to touristic services mainly refer to the following issues :

- The personalization of services – due to the differentiated behaviour of the tourists regarding each component of the carrying out of the touristic services, they should be particularized both at the group level, and the individual level.
- Temporary fluctuation - the result of the oscillation of the tourist request, of its concentration in certain periods of the calendar year.
- Complexity – the result of different combinations between the elements that come out of the natural and anthropic conditions specific to each touristic destination and the services provided by the organizers
- Dissimilarity – the result of the touristic services being dependent on material endowment and the provider's personnel
- Replacement – results of the multitude of opportunities of the combination and the substitution of the elements constituting the touristic offer, allowing the accomplishment of a large range of touristic products.
- The participation of a large number of service providers to the accomplishment of the final product - this feature comes up as a consequence of a great number of economic activities comprised in the structure of touristic service (accommodation – meals, transportation, entertainment, production and selling of goods specific to tourism, services connected to the organization of tourism).

In the context of those presented so far, we can declare that those particularities influence, to a certain larger or smaller extent, the way of organizing and managing the accountancy of the economic units that develop activities in tourism.

The implications of these particularities upon accountancy are multiple, but we keep in mind only few of these, considered by the specialists as being more important:

The variety of services ensured to the tourist all the way of his trip (accommodation, meals, transport, visits etc) determines the complexity of the touristic activities

If these services are comprised within a programme determined in time and space, for a certain touristic action (holiday programme trip etc) they form the touristic action (holiday programme, trip etc.)

In order to determine the efficiency of the activity carried on, globally or partially, the accounting limitation of expenses and incomes on activities, types and kinds of touristic activities, types and kinds of touristic services, as well as the suitable detailing of the analytical accounts of the accounting management, are required.

- a) Each touristic action is entrusted to a specialized agent who receives mandate to making the expences required by its accomplishment.

Handling various valuables (money, traveling tickets, etc) the travel agent becomes debtor until the moment of justifying the received valuables, at the end of the action. Special attention should be paid to the material guarantee, issued on the name of the travel agent, since he uses large values sometimes.

The registration of the expenses in the accounting process takes place after concluding the touristic actions, since the agent keeps himself the documents containing the expences during the trip period.

In the accounting management process, the expences reimbursed by the travel agent have the effect of a direct expense given the touristic action, their reflection being justified into each of these . From the practical point of view, due to the large number of touristic activities, the analytic pursuing of these can be possibly done by the help of the technical – operative book keeping and the analytical accountancy of the direct expences to be done into the inner management accountancy only on activities and on types of touristic actions. These difficulties can be easily surpassed if electronic means are used in the process of treating the accounting data, when by suitable encoding, only one a complex data processing is possible both for the financial accountancy and for the management one.

- b) The short period of time of the touristic actions, which makes a touristic action initiated within a month time to end in that particular month, being a direct connection between incomes and expenses in the same management period. If the actions are in development, they are not looked as expenses the documents being held by the travel agent, and if some

payments are done, they are treated in advance using number 471 account: "Expenses registered in advance".

- c) Touristic services are usually collected in advance regarding the total utilization of the capacity of the technical and material basis. Guaranteed means of payment can also be used.

Since the effective value of the services is different than the one collected in advance or the touristic reflection of the collection coincides with the incomes, being made evident in number 472 account: "Incomes registered in advance".

The various conditions of engaging touristic services determine differentiation in the way of settling the services and the emphasizing of incomes and expenses. This settling in the organized tourism is done between the contracting units through the agency of banks. In the unorganized tourism, the practice of tourist paying in advance is frequently encountered and as a consequence, the received amount of money is to be regularized or the money connected to the unprovided services is to be reimbursed.

In the organized tourism the expenses and the incomes are emphasized only by the contracting unit even if the performing units also participate to its accomplishment.

In the unorganized tourism, the expenses and the incomes are reflected in the accountancy of the unit that organizes and collects the money from the touristic services.

The expenses that the providing units made, are not emphasized as the expenses of the touristic activities, but in the form of the expenses from the touristic service activities, being recovered from the requesting unit. The incomes also come from the touristic service activities.

In the case of the accomplishment of a touristic action, more units participate, one of them playing the part of the organizing unit and the others being performing units. This situation determines the emphasis of incomes and expenses from tourism activities only in the accounting of the organizing unit and the recovery of the price of the touristic services by the performing unit from the organizing unit (usually from the travel agents). The performing units receive an errand for some services, out of which they cover their own expenses and they ensure their own profit.

The content and the particularities of the travel activity determine, from the accountancy aspect, the utilization of a certain system of accounts and a suitable technique of entering in the accounts of economical – financial operations. Both in the specialized literature, and in the practical activity the specialists deal with different forms entering in the accounts of the touristic activities, more accounts being used, of which the following can be mentioned :

- 472 "Incomes registered in advance" – reflects the price of services of medical attendance and leisure, received in advance. These returns are constituted into incomes in the same financial exercises, at the beginning of the holiday periods, corresponding to the fully used places.
- 704 "Incomes from the work performed and the services done" – reflects the incomes constituted at the beginning of the holiday
- Expense accounts – used to collect the expenses of the organizing unit.
- Treasury accounts – for defraying of the expenses
- 121 account "Profit and Loss Account" – to emphasize the result got from the performed activity .

According to the way of engaging of touristic performance, direct relations of the travel unit with the outside companies and with the tourists, can be reflected by using 419 account "Clients – Creditors" or 462 account – "Various Creditors"

We choose to use 419 account "Clients – Creditors" that can be detailed on types of touristic actions or on types and kinds of touristic performance.

In order to offer information regarding the constitutive elements of costs and results, one can use the management accounting, using the 9th class accounts of whose content should be adapted to the specific character of the touristic activity. On the other hand, according to the real situations we consider as necessary the introduction of accounts adapted to the specific character of the touristic activities, as follows :

- 901 “ Internal settling up of accounts regarding expenses “ which ensures the process of taking over the expenses from the financial accountancy into management accountancy.
- 904 “ Internal settling up of accounts regarding the performance done”, detailed on inner tourism, international tourism, medical attendance and leisure tickets etc.
- 903 “ Internal settling up of accounts regarding the Differences of Price with development in analytical way, similar to 904 account. Having in view the explanations previously given regarding the specific features of the touristic units the amounts registered in 903 account will have the meaning of incomes from the performed activity and not differences upon costs.
- 921 “ Basic activity expenses “ whose name can be “Expenses of the basic Activity in Tourism “, developed in the analytical way for the inner tourism international tourism, medical attendance and leisure tickets, visa granting etc for expenses that can be identified according to the respective actions or touristic services.
- 924 “ General Expenses of Management “, with modified name and content, which to take over, from the financial accountancy, the indirect expenses given the types and ways of actions on touristic services. Due to the complexity and the variety of touristic activities, the sums registered in 924 account will have to be distributed according to the types of activities, having in view the above mentioned way of analytical detailing, the basis of distribution being the value of direct expenses stipulated in the price precalculation.
- 941 “ Service Performed Cost” which is detailed for the inner tourism, the international one selling of medical attendance and leisure tickets, visa granting etc.
- in close connection with the touristic activity in the public feeding activity, which can function within this one’s frame, but also independently, as a specific unit.

The particularities of the activity that develops in the public feeding field, such as: the complex aspect of the activity (production activity and goods circulation), different types of restaurants and the wide range of types of goods have a direct influence upon the way of organizing the accountancy of operations from these units.

The most important particularities regarding the organization of accountancy, consist in the impossibility of separation of this activity of production from the circulation activity, to the joint operative units of public feeding.

The activity of production, should normally be followed by the help of the expenses account specific to this activity, calculating the cost according to products, and finally the financial results of this activity should be able to be established.

The activity of circulation, on the other hand, should be distinctly followed by the help of accounts corresponding to goods, differences of prices on goods, expenses and incomes.

The distinct following of the two category of activities is not possible, due to the tight combination of production expenses with the circulation expenses. The majority of the expenses that occur in these units have a mixed character, referring to both categories, and we can exemplify here : the salaries of the managerial personnel and the auxiliary one, the redemption the fixed means, the expenses generated by the electric power etc.

The content and the particularities of the activities of public feeding determine, in the accountancy aspect, the utilization of a certain “ system of accounts and a suitable technique of entering the economical – financial operations into accounts .Both in the specialized literature and the practical activity , the specialists use various forms of accounting of the public feeding activity. There are different points of view regarding the accounting in the operations done in the confectionary and pastry laboratories such as :

- Some authors encourage the giving up of the utilization of the 345 account “ Finished Products” and 711 “ Stock Variation” because 345 account does not usually reflect real management, the confectionary and pastry products being delivered right from the laboratories, and 711 account does not justify its utilization from the same reason of quick circulation of products, the high degree of perishability does not allow their stocking.

Other authors consider that, due to the fact that in the confectionary and pastry laboratories an activity of production is developed, the two accounts that reflect the production results should be used.

As far as we are concerned we agree with the second point of view for the following reasons :

- The utilization of 701 account : “ Incomes from the finished product selling “ implies the registration of finished product in the debit of 345 account and in the credit of 701 account.
- There are deliveries between third persons that are not directly done from the laboratories and the products are stocked within the validity limit.

Regarding the management accounting of the goods circulation in the public feeding, it can be accomplished by the specification of accounts in the 9th class : “Management Accounts”.We are for the setting up of groups of expenses and incomes so that to establish the profitability according to places and to groups of products or even to products.

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