1. БУХГАЛТЕРСЬКИЙ ОБЛІК ЯК СИСТЕМА ЗНАНЬ: ТЕОРІЯ ТА МЕТОДОЛОГІЯ

Kosenko O.
Doctor of Economics, Professor
National Technical University "Kharkiv Polytechnic Institute"
Kharkiv, Ukraine

FEATURES OF INFORMATION ACCOUNTING AND ANALYSIS ON ENTERPRISES OF TOURISM BUSINESS

When making managerial decisions on optimizing costs, the reliability of information that is formed mainly in the accounting system, as well as data on ways to reduce costs identified in the process of economic analysis becomes very important. The transition to an information society in an economic, socio-cultural plan is so important that, for this purpose, the international community is united, accepts declarative documents, and actively studies the best opportunities for the integration of less developed countries into these processes. The conducted research showed that at present there are not enough reliable information base for tourist business in Ukraine to make sound decisions related to effective cost management, there is no compatibility of data on expenses of other enterprises of tourism business contained in statistical and accounting-analytical information , there is no method of factor analysis, which takes into account the features of tourism business. Therefore, it is necessary to develop a comprehensive system of accounting and analytical provision of cost management at enterprises producing tourist product, and in organizations that implement it, which would include both the collection of information and its processing in order to analyze and make sound management decisions.

The tourism industry has undergone a strong influence over computer technology over the last decade. Currently, even small travel companies are able to use computers to automate both the main and auxiliary functions (accounting, economic analysis). The tourist industry is ideally suited for the implementation of computer technology. It requires systems, as soon as possible, provide information on the availability of vehicles and facilities of hotel rooms, which provide quick reservation and correction, as well as automation of the decision of auxiliary tasks in the provision of tourist services: the creation of such documents as tickets, accounts, travel guides, providing background information. The current level of business development imposes fundamentally new requirements for information analysis and accounting services, including ensuring the speed of information transmission, its relevance, reliability and timeliness. The emergence of new technologies in the organization of information processes is primarily due to the use of computer technology.

In systems of organizational management, analysis and accounting the most common automated information technology, in which the development of control influence is on the person - the decision maker. These systems include virtually all information systems used in the field of tourism. Modern information systems consist of several types of subsystems, which include: technical, software, information, organizational, legal and ergonomic support.

In the Ukrainian tourist industry, the development of information technology is usually limited to the formation of software products for the execution of documents, their systematization at the secretarial level and, at best, the automation of routine processes and the creation of local databases to meet narrow practical needs. Creation of cross-cutting information technology, which allows to combine the work of all parts of the organization, to create archives with quick and flexible access

to information resources, is a prospect for many travel companies only because the introduction of such technologies is incomparable with the investments spent.

Now in the tourist business is an active search for new advertising concepts and new advertising carriers. Analyzing the experience of advertising small travel agencies that are more mobile in choosing advertising methods and more accurately track its effectiveness due to the considerable efforts of the travel press, which promotes the use of new technologies and the Internet, tour operators come to the conclusion that in addition to advertising in conventional media also requires Internet- advertising Depending on the characteristics of the tour operator, advertising on the Internet can pursue different goals: creating a favorable image of the company on the market; promotion of new tourist destinations; increase of sales of own tourist product; stimulating travel agencies to work with the given tour operator; to stimulate the end user - a tourist to buy in the authorized agencies the products of this particular tourist operator, and not its competitors.

References

1. Kobielieva T.O. The formation of anti-crisis program of the industrial enterprise based on innovative monitoring / P.G.Pererva, T.O.Kobielieva // Вісник Нац. техн. ун-ту "ХПІ" : зб. наук. пр. Сер. : Економічні науки. – Харків : НТУ "ХПІ", 2016. – № 48 (1220). – С. 41-44
2. Kocziszky G. Compliance risk in the enterprise / G.Kocziszky, M.Veres Somosi, T.O.Kobielieva // Стратегії інноваційного розвитку економіки України: проблеми, перспективи, ефективність "Форвард–2017": тр. 8-ї Міжнар. наук.-практ. Internet-конф. студ. та молод. вчених, (Харків, 27 грудня 2017 р.).– Харків : НТУ «ХПІ», 2017.– С. 54-57
3. Kocziszky, György Reputational compliance / György Kocziszky, M.Veres Somosi, T.O.Kobielieva // Дослідження та оптимізація економічних процесів "Оптимум–2017" : тр. 13-ї Міжнар. наук.-практ. конф., 6-8 грудня 2017 р. / ред.: О.В. Манойленко. – Харків : НТУ "ХПІ", 2017. – С. 140-143.
4. Кобєлєва Т.О. Показники і критерії оцінки кон'юнктури товарного ринку / П.Г.Перерва, Т.О.Кобєлєва // Зб. тез доп. 5-ї Міжнар. наук.-практ. конф. "*Маркетинг інновацій і інновації в маркетингу*" 29 вересня-1 жовтня 2011 р.– Суми : ТОВ "ДД "Папірус", 2011. – С. 161-163.
5. Перерва П. Г. Ефективність як економічна категорія / П.Г.Перерва, А.В.Кравчук // Вісник НТУ "ХПІ" (екон. науки) : зб. наук. пр. – Х. : НТУ "ХПІ", 2018. – № 15 (1291). – С. 137-143.
6. Перерва П. Г. Системний підхід до дослідження цінових, маркетингових, інвестиційних та інноваційних характеристик трансферу технологій промислової продукції / П.Г.Перерва, А.В.Косенко, Т.О.Кобєлєва, М.В.Маслак // Вісник Національного технічного університету "ХПІ" (екон. науки) : зб. наук. пр. – Х. : НТУ "ХПІ", 2018. – №19.– С.121-126.
7. Перерва П.Г. Інформаційна діяльність підприємства: управлінська, цінова та маркетингова складові / П.Г.Перерва // Вісник Національного технічного університету "ХПІ" (економічні науки). – Х.: НТУ „ХПІ". - 2018. - № 37(1313).- С. 27-32 .
8. Перерва П.Г. Комплаенс-программа промышленного предприятия: сущность и задачи // *Вісник Нац. техн. ун-ту «ХПІ»* : зб. наук. пр.- Сер. : *Економічні науки*. – Харків : НТУ "ХПІ", 2017. № 24 (1246). С. 153-158.
9. Перерва П.Г. Якість інноваційної продукції як складова маркетингової політики та конкурентоспроможності підприємства / П.Г.Перерва, Т.О.Кобєлєва // Вісник НТУ «ХПІ» (економічні науки). Зб.наук.пр. – Х. : НТУ «ХПІ», 2016. – № 28 (1200). – С. 70-74.
10. Перерва П.Г., Коциски Д., Верес Шомоши М., Кобелева Т.А. Комплаенс программа промышленного предприятия.– Харьков-Мишкольц : ООО «Планета-принт», 2019. 689 с.
11. Compliance program of an industrial enterprise. Tutorial. / [P.G Pererva et al.] // Edited by prof. P.G.Pererva, prof. Gy.Kocziszky, prof. M.Somosi Veres - Kharkov-Miskolc: NTU "KhPI", 2019.- 689 p.
12. Ткачова Н.П., Перерва П.Г. Розвиток методів аналізу фактичного стану конкурентних переваг підприємства // Економіка розвитку. 2011. № 4. С. 116-120.
13. Товажнянский В.Л., Перерва П.Г., Кобелева Т.А. Антикризисный менеджмент производственно-комерческой деятельности предприятий машиностроения //

Государство и рынок: механизмы и методы регулирования в условиях преодоления кризиса.- СПб.: Астерион, 2010. Т.2. п.6.2. С. 254-264.

14. Товажнянський В.Л., Перерва П.Г., Кобєлєва Т.О. Банкротство, санація та реструктуризація підприємства як економічні категорії антикризового управління // *Вісник НТУ «ХПІ»*. – Харків : НТУ "ХПІ", 2015. – № 59 (1168). С. 148-152.

15. Формування управлінської, маркетингової та інноваційної політика на підприємствах туристичної індустрії / П.Г.Перерва [та ін.] // Вісник Національного технічного університету "ХПІ" (екон.науки): зб. наук. пр. – Х. : НТУ "ХПІ", 2018. – № 47. – С. 114-120.

Pererva P.G.
Doctor of Economics, Professor
National Technical University "Kharkiv Polytechnic Institute"
Kharkov, Ukraine

ORGANIZATION OF ACCOUNTING AND ANALYSIS AT SMALL ENTERPRISES OF THE TOURIST INDUSTRY

Tourism is one of the types of business activities. Currently, tourism has gained a massive character and has become a highly profitable industry of the world economy. Therefore, the travel company must keep records of the cost of this tourism product. Some of them are connected with the production of goods, and some - with its sale. Like any other economic sector, tourism involves the payment of various duties and taxes regulated by the tax code of Ukraine.

Small business in the modern Ukrainian economic realities should become a locomotive for any sector of the economy. As noted in their studies Kuznetsova O.N. and Mishina M.Yu., namely small businesses are able to quickly respond to market conditions, providing consumer demand for goods, works, services, and at the same time solving the problem of employment of the working-age population [1]. A well-organized accounting and analysis system plays an important role among the factors of increasing the mobility and efficiency of small enterprises in the tourism industry. Accounting and analytical system of the company in a broad sense, according to L. Popova, B.G. Maslova and Maslova I.A. - it is a system that is based on accounting information, including operational data, and uses for economic analysis statistical, technical, social and other types of information [2]. In a competitive environment, small businesses in the field of tourism can actually influence the financial and economic indicators of their commercial activities, using the possibilities of efficient accounting and analysis. After all, modern legislation provides them with many different advantages in this area. These include: the availability of alternatives for the organization of the accounting service, the possibility of applying preferential tax regimes, etc. The main thing is to choose the maximum possible set of optimal accounting methods, supporting them with a systematic analysis of economic information. The practice of the tourism business [1] suggests that small businesses adhere to the following algorithm (Fig. 1).