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УДК 657.1:640.41

Manachyns'ka J.A.
PhD, Associate Professor
Chernivtsi Trade and Economic Institute
Kiev National Trade and Economic University

THE SYSTEM OF SYNTHETIC ACCOUNT OF CHARGES PRODUCTION IN A HOTEL ECONOMY

The article is devoted to the modern system of synthetic account of charges on a production in hotels, as an important area during forming of prime price hotel services. Marked, that in the conditions of complex character hotel product and competition in hotel industry arises up requirement in the detailed and comprehensive opening organizationally methodological aspects of synthetic account production charges at the extended spectrum of grant services by hotels for the sake of improvement the informative providing of control system. The special attention is taken opening of basic component elements of charges on the production of hotel services in the countries of the world, in particular the European union. The basic aspects of reflection charges are selected on the service dress of auxiliary personnel hotels, with an accent on that they form the important element of charges on a production in hotel industry.

Keywords: record-keeping, charges, hotel, synthetic account, containing a number fund, prime price.

Маначинська Ю.А. СИСТЕМА СИНТЕТИЧНОГО ОБЛІКУ ВИТРАТ НА ВИРОБНИЦТВО В ГОТЕЛЯХ

Стаття присвячена сучасній системі синтетичного обліку витрат на виробництво в готелях як важливої ділянки в ході формування собівартості готельних послуг. Зазначається, що в умовах комплексного характеру готельного продукту та всезростаючої конкуренції в готельній індустрії виникає потреба у детальному та всебічному розкритті організаційно-методологічних аспектів синтетичного обліку виробничих витрат при розширеному спектрі надання послуг готелями задля покращення інформаційного забезпечення системи управління. Особлива увага відведена розкриттю основних складових елементів витрат на виробництво готельних послуг в країнах світу, зокрема Європейського Союзу. Виокремлено основні аспекти відображення витрат на форменний одяг обслуговуючого персоналу готелів.

Ключові слова: бухгалтерський облік, витрати, готель, синтетичний рахунок, номерний фонд, собівартість.

Маначинская Ю.А. СИСТЕМА СИНТЕТИЧЕСКОГО УЧЕТА РАСХОДОВ НА ПРОИЗВОДСТВО В ГОСТИНИЦАХ

Статья посвящена современной системе синтетического учета расходов на производство в гостиницах как важного участка в ходе формирования себестоимости гостиничных услуг. Отмечается, что в условиях комплексного характера гостиничного продукта и всевозрастающей конкуренции в гостиничной индустрии возникает потребность в детальном и всестороннем раскрытии организационно-методологических аспектов синтетического учета производственных расходов при расширенном спектре предоставления услуг гостиницами ради улучшения информационного обеспечения системы управления. Особое внимание отведено раскрытию основных составных элементов расходов на производство гостиничных услуг в странах мира, в частности Европейского Союза. Выделены основные аспекты отображения расходов на форменную одежду обслуживающего персонала гостиниц.

Ключевые слова: бухгалтерский учет, расходы, гостиница, синтетический счет, номерной фонд, себестоимость.

Introduction. Enterprise of hotel economy attracts more additional clients in the conditions of growing competition at the market of hotel services. In fact it increases the work-load of containing a number fund and provides growth of eventual level of profitability

hotel. By virtue of that requirement in relation to quality of level domestic service grow incessantly, before upravlincyami of higher lanocs a requirement appears in forming of such hotel product, what coincidence to satisfy of user. It is possible subject to condition com-

plex character of hotel favour, that when different additional constituents are included in its composition. All of it induces to the improvement the systems of registration procedures during the production of such product at the hotel market. In fact the system of synthetic account needs in substantial innovations, as an account of the extended spectrum of additional constituents requires in composition a hotel product.

Brief Literature Review. Opening of methodological bases synthetic account of charges on the production of hotel product meets in works of such domestic and foreign scientists as Z.A. Balchenko, S.O. Balchenko [1], G.N. Burgonova [2], N.A. Komordzhanova [2], S. Ya. Korol [3], N.M. Kuznecova [4], T.P. Maruschak [5], J.M. Samopal'nikova [6], O.M. Chabanyuk [7], etc. In relation to domestic scientific works, it costs to do justice labours of S.Ya. Korol [3], which in detail enough exposes approaches in relation to the improvement of synthetic and analytical account of charges on the production of hotel product. Among the number of foreign researchers ponderable interest is made by labours of J.M. Samopal'nikova [6], in particular ponderable interest is made by going near allocation of charges in accordance with the select base of distributing.

However by virtue expansion of spectrum additional services in composition of hotel product there is a requirement in continuation of researches in this direction for the sake of creation the high-quality registration providing of management the enterprise of hotel, that will induce growth of eventual level of profitability manage at the market tourist industry of Ukraine on the whole.

Purpose. On the basis it is possible to formulate the task of research, which consists in opening methodological aspects of construction synthetic account of charges on the production of hotel product on the domestic registration field in the conditions of vserostayuchei competition at the market of hotel services for the sake of creation for the sake of creation favourable informative subsoil in relation to achievement of the desired level income.

Results. The organization of cost accounting hotels impossible to build without specific kind of activity. In addition, the researcher focuses on the fact that not all features of hotel services which have an impact on construction accounting production costs of hotel product. The immediate impact accomplish such features as: seasonality, the human factor and the lack of material form, in accordance indirect action causes diverse range of hotel services (accommodation, catering, household services, fitness center, etc.) deserves special attention because itemized classification of costs for different types of hotel services in terms of their spectrum [6].

Z.A. Balchenko, S.O. Balchenko [1] among the major problems of rational organization of accounting production costs of hotel product distinguished:

- timely, complete and accurate reflection of the actual costs production and sale of hotel product;
- determination (calculation) actual cost of hotel services for room types and control over economic and rational use of material, labor and financial resources.

According to the above-mentioned problems of domestic scientists suggest to classify expenses, relative to cost (direct and overhead, by type of service, by cost center, for its integrity, by cost); in relation to the volume of services (fixed and variable) [8].

In studies of modern Ukrainian scientist S.J. Korol [3] also pays special attention to counting of spectrum characteristics of classification and structuring costs of organizing their records. According to

the researcher, organization of accounting production cost hotel product should provide cost grouping system characteristics such as: type of activity; nature of participation in the production process; during recording; type of service; industrial purposes; economic elements; Article calculation; sign appropriateness and carried out using a method such items as synthetic, analytical accounts and double entry.

Organization synthetic account of production costs in is an active, calculation account 23 «Production» that characterizes the state of business processes. Enterprises structure's hotel industry contains a wide range main, auxiliary and supplementary units, it has a significant impact on the organization keeping production costs at the analytical accounts or sub-accounts corresponding orders.

For example the opening of account 23 «Production» are:

- 23.1 «Types of rooms»:
 - 231.1 «Administrative department»;
 - 231.2 «Reception and accommodation of clients»;
 - 231.3 ... (for production units of accommodation facilities).
- 23.2 «Additional units»:
 - 232.1 «Spa center»;
 - 232.1.1 «Swimming pool»;
 - 232.1.2 «Water Treatments»;
 - 232.1.3 «Gym»;
 - 232.1.4 ... (the structural units of the SPA).
- 23.2 «Food Service»:
 - 232.2.1 «Restaurant»;
 - 232.2.1 «Cupboard»;
 - 232.2.1 «Lobby bar».
- 2323... (the structural units of food Service)

O.M. Chabanyuk [7] identifies the basic, general, utility and service unit based on which offers to the account 23 «Production» open accounts for each cost center, including:

- 23.1 «The cost of living and accommodation»;
- 23.2 «Costs food»;
- 23.3 «Costs wellness center»;
- 23.4 «The costs of the medical center».

Within the above accounts advisable to analytical accounting for items costing in particular to the calculation of articles on living and accommodation should be classified: the cost of food products (equipment mini bar in the room), labor costs, costs of social programs, operating room expenses, amortization of intangible assets, others general-consumption nature. Costing the article form the production cost of hotel services. To determine the total cost should be added to the permanent unallocated overhead costs, marketing costs and other expenses of normal [7].

In studies J.M. Samopal'nikova [6] present a similar consideration of the specifics the complex nature of hotel services (including services for frequent blend of accommodation and catering) as foreign scientist offers credit «Production» open two sub-accounts: «Hotel» and «Restaurant».

Z.A. Balchenko, S.O. Balchenko [1] for keeping production costs for hotel product elements and items costing offering all the expenses grouped by type of service on account 23 «Production», with the opening of the second sub-orders, for example 231 «Production of hotel services». Sub-accounts of order should be open by hotel activity, or hotel types and support units by type of hotel (repair service, security service, fire service, elevators, etc.).

According to O.M. Chabanyuk [7], as the level of prices for hotel services depends on many factors,

among them – the type of number and type of number, in turn, is determined by the level of service area and number, within account 231 «Living expenses and accommodation» advisable account expenses itemized for each of the types of rooms in these sub:

231.1 «The costs of dwelling and placing at hotel rooms luxe»;

231.2 «The costs of dwelling and placing at hotel rooms junior»;

231.3 «The costs of dwelling and placing at hotel rooms standard»;

231.4 «The costs of of dwelling and placing at hotel rooms studio» etc.

That is, the analyst should deepen accounts in terms of the range hotel respective hotel management businesses, including the isolating these types of modern hotel as «highest category», «first category (standard)», «second category» and «third category».

C. Ya. Korol [3] deems appropriate cost accounting that may not be directly related to the work of the structural divisions of Hotel Management to implement in the context of analysts (by type of numbers; the types of expenses) for the third order sub 231.0 «Direct costs», account 23 «Production». That is, in the said sub scientist offers direct production costs incurred in servicing the residents of the hotel industry (the number of rooms).

The hotel does not use the account 26 «Finished goods», and therefore the cost of services provided by the hotel, the current account 23 «Production», once written off the account 90 «Cost of sales». For debit 231 «Production costs of accommodation facilities» reflects the amount recognized direct and overhead cost hotel.

T.P. Maruschak directs hotel defines costs as expenses that have a direct connection with only one structural unit [5]. These costs should be classified as labor costs of employees of major companies hotel industry and catering service costs (cost of food and beverages), according to the author. Release of the second part, that cost the restaurant industry, due to the complex nature of hotel services, which emphasizes N.M. Kuznetsova [4].

After the process of customer service, in addition to accommodation services hotel management company can provide a wide range of additional services, primary of which is food services (such as the cost of breakfast (buffet) may already be included in the tariff for accommodation (hotel tariff «bed and breakfast»). The part of the direct costs the hotel maintenance costs of accommodation facilities, allocate the cost of washing and ironing linen for the number of rooms [1, c. 49].

G.N. Burhonova, N.A. Komordzhanova [2] proposed composition of the direct costs of accommodation, which includes: cost of materials used during service hotel; payroll administrator, clerk, computer typing, porters, messengers, security services, cleaners, maids, laundry workers; amount of single social tax and other direct costs (Figure 1).

S.J. Korol notes that the cost of washing clothes should include in the direct costs provided that they are carried out on their own hotel, its individual business units – laundry. Then these costs include material costs, labor costs, deductions for social events and more. If hospitality bedding wash gives third-party organization, the payment for services shown under «Expenses for the services of third-party organizations» [3, c. 121].

The same point of view regarding the costs associated with obtaining services from third-party organizations, adhere and foreign authors included in their article «Services from outside» (Service from direction) [8].

The direct costs are characterized in that they can be directly attributed to the number of rooms the hotel industry enterprises. The structure of direct material costs businesses hotel industry include the costs of equipment and construction of accommodation facil-

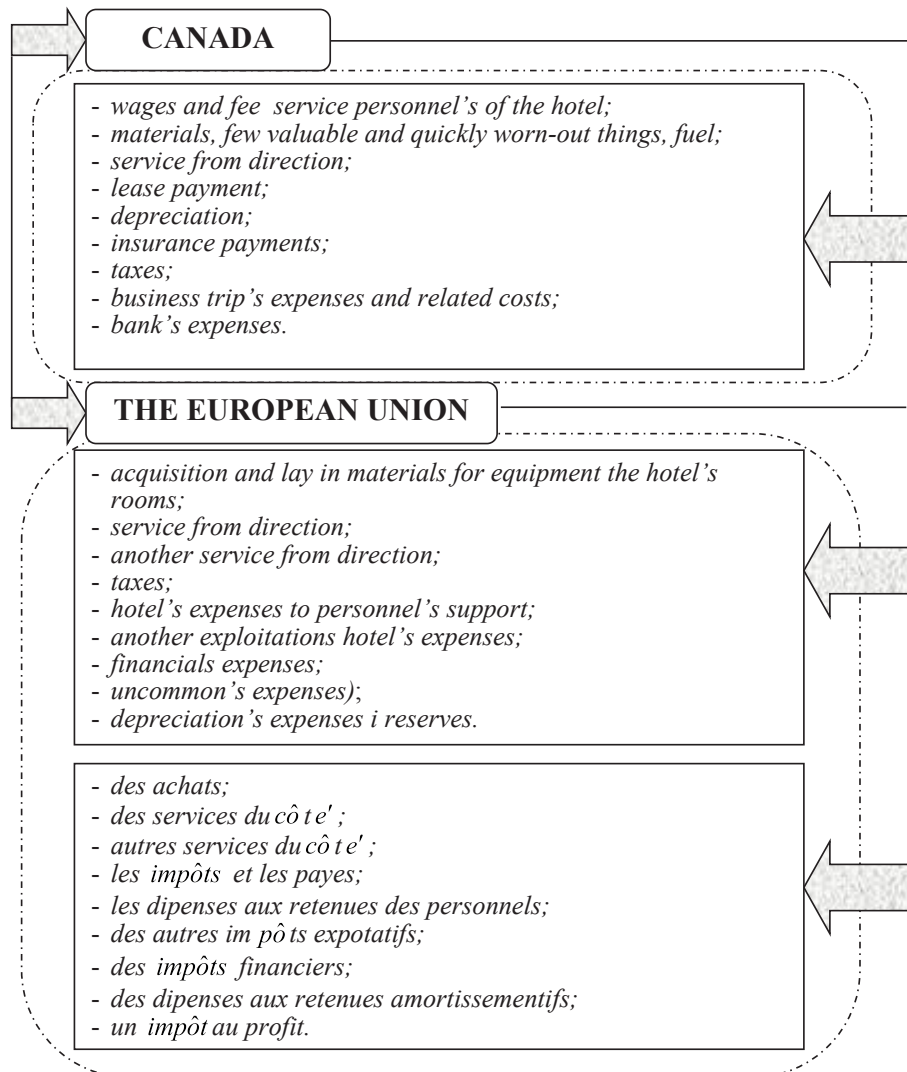


Fig. 1. The main components used in the accounting of different countries of production costs hotel's product [9–11]

ities, among which it is worth more to consider the cost of purchasing items for personal use of clients, including:

a) the cost of items of sanitary equipment room: the cost of toiletries (per guest as the renewed use), namely; toilet's soap (for Star ***, ****, *****); shampoos, gels, lotions, bath salts, shaving cream and more;

б) costs of reference and information materials in hotel room: telephone directories (in foreign languages including); print a list of services provided by the hotel; promotional materials (brochures, etc.) and other tourist information; instructions for action in extreme conditions, typical for the area (landslides in the mountains, earthquakes, etc.); fire instructions, etc.

в) costs sets of pens in the room: envelopes, paper; pens, pencils, etc.

г) the cost of low-value inventory for the installation room: curtains for bath; carpeting; hairdryers for drying hair; towels (per guest) including (at least three categories of hotels ***; at least five hotels category **** and *****; bath towels). Terry sheets (in the apartment); bathrobes, hats, slippers (per guest); napkins (paper, towel); bags for hygiene; bags for dirty clothes for dry cleaning, etc.

Quite a significant share of other direct costs for most of the period studied retrospective due to the fact that a considerable part of their share occupied by costs associated with the use of uniforms workers of enterprises hospitality industry. As in Ukraine issued uniforms hotel staff on terms 50% or 100% payment of its cost, or free, and can be issued for a period of its use in the following conditions return to write off the cost of hotel services.

Domestic scientists examining records for items costing rates, focus on the main and most popular operations with movement uniforms – revenues from apparel suppliers and its issuance staff. With free issue of uniforms attendants original value it refers to the cost of hotel services. Clothes issued free staff refers to administrative costs. In granting a discount of 50% on the cost relates to costs [1, p.99].

Specificity business enterprises hotel industry makes a list of materials used in the course of its implementation. They include operating supplies, which include linens, towels, detergents, for personal use), insulating materials for lighting buildings, means of planting area near the hotel, other materials and spare parts and so on.

Conclusions. Besides, the hotel workers and equipped with special uniforms, which is part of the material costs, it should be noted that the uniforms used in hotels during the period exceeding one year.

Accordingly, foreign researchers emphasize the need for the current accounting and control over its use, taking into account the need to improve documentation of transactions motion clothing for the hotel industry enterprises [8].

Thus, the structure of production costs of room stock company hotel industry reflects the light corresponding to the sub-account 23 «Production» direct production costs and production costs aimed at ongoing maintenance. Specifically entirely conditioned and determined the organizational structure of the hotel, auxiliary and supplementary units, that has a direct impact on the organization of accounting production cost hotel product on the analytical accounts and sub-accounts corresponding orders.

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