

Ruba O. P.

Zhytomyr State Technological University

ORGANIZATIONAL PRINCIPLES OF MANAGEMENT ACCOUNTING FOR PRODUCTION OF PRODUCTS OF PHARMACEUTICAL COMPANIES: STRATEGIC ASPECTS

Summary

The pharmaceutical market is quite unusual and has character peculiarities: the product specificity and obligatory state registration of the products of this market, the specifics of the application of licensing procedures in the pharmaceutical market, the regulatory impact of the state. For accounting, analysis and management goals the components of the functioning of pharmaceutical companies have been considered. The means of automation of management accounting have been considered, correlation of controlling and management accounting has been determined.

Keywords: management accounting, organization of management accounting, strategic management, information support, production of products, activities of pharmaceutical companies.

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Sheikha Nissrat Sabir

Collage of Administration and Economics University of Salahaddin – Erbil / Kurdistan Iraq Region

THE INFLUENCE OF TOURISM AND ECOTOURISM FEATURES ON ORGANIZATION OF ACCOUNTING IN THE MIDDLE EAST COUNTRIES

International tourist arrivals have almost quadrupled over the past 30 years and domestic tourism has also intensified in most developed and newly industrialized countries. At the same time, tourist movements have spread geographically to reach practically all countries of the globe, becoming for many of them an important economic sector in terms of income generation, foreign exchange earnings and employment creation. Sustainable tourism should ensure viable, long-term economic operations, providing socio-economic benefits to all stakeholders that are fairly distributed, including stable employment and income-earning opportunities and social services to host communities, and contributing to poverty alleviation. Tourism and ecotourism aim the optimization of a balanced relation concerning the value between effort and effect, income and costs, assets and their origin. Controlling these relations involves the mandatory use of the accounting information. The purpose of the article is to prove that the particularities of the tourism and ecotourism activities influence the accounting information. The anticipations based on accounting information are important for the increasing of the tourism and ecotourism activities efficiency, in terms of sustainable development. Accounting information has as main purpose creating a common language for investors and managers, creating a bridge between investors and the tourism and ecotourism entities activity.

Keywords: costs, ecotourism, accounting information, tourism, fair value, income.

Formulation of the problem. Sustainable tourism development guidelines and management practices are applicable to all forms of tourism in all types of destinations, including mass tourism and the various niche tourism segments. Sustainability principles refer to the environmental, economic, and socio-cultural aspects of tourism development, and a suitable balance must be established between these three dimensions to guarantee its long-term sustainability.

Tourism has become an extremely dynamic department, which has to adjust to the changes in the economic environment, to the changes in the consumer's behavior and demands, to the structural changes of the economy and employment and, not the last, to the Middle East systems perspective.

Analysis of recent research and publications. In 1992, Francois Vellas considered tourism the "nearest economic activity in the world" [15, p. 5 – 15]. By its complex activity, tourism reunites an ensemble of services and assets, owned by other departments, ensuring the link between providers and tourists by selling the demanded services. In this way, appear some relations between tourism activities organizers and different goods manufactures, tourism services providers and their beneficiaries, that need some operations in order to ensure the efficient development of the tourism activity.

Running a company involves knowing a purpose, a way for it to aim. Determining this way involves a profound study of interrelations between [9, p. 50-66]: environment constraints, company's finances and its system of communication and information. In a study published at the beginning of 2015, authors [3, p. 38-45] identify as a main opportunity for the Middle East's hotel chains the market's potential of development.

2002 was a year with major meanings for tourism. At the same time with it being declared "The International Year of the Mountain", 2002 was also declared "The International Year of Ecotourism". In 2002 ecotourism was presented as an essential component of the sustainable development during two major events: The International Conference in New York (January, 2002) and World Ecotourism Summit in Canada (May, 2002). The two events founded the theoretical and methodological basis of ecotourism. In the World's Tourism Organization publication „Tourism in 2010” it is specified that: „sustainable tourism develops the idea of satisfying the needs of present tourists and tourism industry and, at the same time, of protecting the environment and the future's opportunities [6, p. 64-73].

Because sustainable tourism represents a purpose, it must be accepted the fact that any type of

development that includes tourism progress gives birth to some changes in the area. To reach sustainability these changes must be kept within reasonable limits. Ecotourism, part of the sustainable development, can be accomplished, in the best way, by careful planning, by proper growth and managing based on principles of the tourism department. The sustainable development is a relatively new concept of the human society progress, a concept that was proposed and developed in the 70s and the 80s of the XX century, formalized and promoted in the 90s of the same century.

Dorin-Paul Bvc [1] his Ph.D thesis "Tourism and sustainable development: realities, challenges and opportunities" makes a detailed presentation of the notion sustainable tourism. I considered apposite the point of view of two authors. Sharpley's article "Tourism and sustainable development: exploring the theoretical divide", published in Journal of Sustainable Tourism, in 2000, draws attention to differences between sustainable development components and sustainable tourism. Even if sustainable tourism should logically reflect the sustainable development doctrine, there are significant differences between the two concepts. Despite an apparent strategy of holistic, fair and future-oriented development, sustainable tourism has an introverted and result-focused perspective. In other words, even if it has objectives related to the environmental protection, sustainable tourism does not focus on the development component [12, p. 1-19]. Lane [5] considers that, even if changes and technological findings can help solving some problems, for long term solutions a change in the lifestyle is needed, the use of new selling techniques and the promotion of new tourism products. A new system of values is required in the tourism industry.

In the „National Strategy for Ecotourism Development in Middle East”, phase I, entitled „Regional and international ecotourism experience” it is specified that „there isn't a widely addressed definition of ecotourism but there are approved or predominantly accepted definitions, adopted and used” [14]. After an extensive process that involved international academic personalities: Hawkins (1994), Carter & Lowman (1994), Goodwin (1996), Liddle (1997), Dowling (1998), Fennell (1999), Wearing & Neil (1999), Honey (1999), but also the International Tourism Organization (1999), ecotourism has received a generally accepted definition (Quebec Declaration, 2002). Consistent with this, ecotourism is a type of alternative tourism and it defines the following elements: the product is based on nature and its elements; ecological management for a minimal impact; contribution to conservation; contribution to the welfare of local communities; ecological education.

Bold still unsolved aspects of the problem.

Ecotourism is not a tourism product that can be sold to tourists. Ecotourism is a sustainable way to create, plan and manage tourism activities. In the same time, it involves a change in the managing style, in components, in mentalities and in the tourists practices. Ecotourism has emerged as a response to a more accurate quantification of the negative effects generated by tourism in the host communities. Even if, for some communities, tourism is a sure way to development, it can generate negative consequences on the environment and the local culture.

The purpose of the article. The main goal of this work is to prove that the particularities of the tourism and ecotourism activities influence the account-

ing information, from the one side, and that the anticipations based on accounting information are important for the increasing of the tourism and ecotourism activities efficiency, in terms of sustainable development, from the another side.

Presenting main material.

Financial and economic features of tourism activities and their impact on accounting.

Accounting quantifies the economic activities, recording generated information for future use. Subsequently, the information is stored in order to be processed, after which it is communicated to the decision makers through financial statements. Thus, it is estimated that "raw data related to economic activities represents the input into the accounting system, and the processed information, useful for the decision makers, represents the output" [7, p. 20-83].

Tourism activities have a complex nature, determined by the diversity of services provided to the tourist during his trip. Viewed as an economic phenomenon, all the services provided for the tourist form the tourism product that, in accounting terms, is important in showing the income and expenditures on activities, on types and kinds of tourism activities, offering the possibility to determine and analyses them with efficiency. The tourism product is not defined through its elements or materials but by the services provided through them.

Every tourism action is entrusted to a travel agent who bears responsibility for carrying them out efficiently. Using different values (money, traveling tickets, checks etc.), the travel agent becomes debtor until the received value is justified. Because the travel agent retains on him all supporting documentation, during the trip, the expenditure is recorded in accounting after the tourism activities end. Because of the many tourism activities it is necessary to follow every action with the help of the technical and operational records.

Tourism activities last shortly, meaning that a travelling activity launched during a certain month ends in that the same month. The consequence is the possibility to establish easily the economic efficiency of every activity, expenditure and income being related to the same management period. If tourism actions are in progress at the end of the management periods, they are not registered as expenses because the documents are being held by the travel agent. If some payments have already been made, they are recorded as accrued expenses.

The many companies involved in tourism production is another factor to be taken into account. The legal and economic relations between these firms involve claims and liabilities recorded into accounting. The result sheet of each firm is influenced by income and expenditure released by the actions taken to achieve the tourism product.

In terms of the accommodation goals diversification and integration, hotel services are no longer limited to actual accommodation. It is complemented by a range of additional benefits being the result of combining a variety of activities.

Additional services have a modest share in the structure of tourism consumption but they are not an insignificant source for the income's growth. The variety of additional services depends on the conditions offered by the technical and material basis in terms of the type of building, category of comfort and level of equipment provided. Any lack in using the technical base capacity has a negative effect on the economic efficiency. For this reason, tour-

ism entities collect in advance travelling benefits using an international payment tool that guarantees collecting for the provided services (credit cards, trade effects, voucher etc.). Since the actual amount of benefits received may differ from the amount already collected with anticipation or the tourism action may not have occurred at all, the income is registered into accounting after the tourism action takes place.

Different way of engaging tourism service „determine differences in accounting expenses and recognizing income and expenses” [4, p. 215-233]. In this way accounting expenses in organized tourism it is made between contracting units through banks and in unorganized tourism by anticipated collection from tourists, following to adjust the amounts received or to refund clients for services not delivered. In organized tourism, expenditures and income are recorded only in the contracted unit accounting even if for its achievement participate other corporate service providers. In unorganized tourism, expenditure and income are reflected in the unit's accounting department that organizes and receives tourism services. Establishments providing tourism services receive for some benefits provided a commission which meets their needs and ensures their own profit.

Accommodation activity is a form of immaterial providing services. Its reflection in accounting means, on one hand, recording accommodation costs, and on the other hand, recording the related income. Both the expenditures and the income related with the accommodation activity are differentiated by the material level of equipment of the unit and the quality of services. The quality of the accommodation influences not only the tourism dynamics but also its efficiency. So the hotel accommodation service facilitates a better use of the potential, the human resources and the technical and material capacity, leading towards achieving a higher operation ratio.

The tourism product has three main features namely: non elasticity, complimentary and heterogeneity.

Non elasticity refers to the fact that tourism products are less responsive to changes in demand on short and long term. On short term, tourism cannot be stored. A variation of tourism demand on short term can influence on a very wide term the components of the tourism product and its price. On long term, the quantity and quality of tourism services that make up a program or a tourism commitment are dependent on the infrastructure characteristics, the transport and the accommodation available.

Complementary refers to the fact that the travel product is not made up of a single service but a set of complementary services. This complementarity affects the quality of the tourism product. If only one service does not match in terms of quality, the entire tourism program will be affected. This is one of the main difficulties faced by tour operators and other intermediaries which must select their providers based on the provided services quality.

Heterogeneity issues from the fact that producing identical travel services is impossible because of the difference in quality that can occur. This quality heterogeneity makes possible a certain substitution between different tourism sub products. However the tourism product is not exactly the same.

The way of making the tourism product influences the tourism economic units management and accounting. Obtaining a complex tourism product

requires long periods of time and investments that undertake large funding. The main stages followed by the tourism product manufacturer are: assessing predicted profitability and market studies; completion of the product and negotiations.

The results of the market studies allow calculations in predicted profitability that will be the basis for all decisions regarding the new tourism product's creation and marketing and for the decision to invest. So, in the case of a hotel investment, the evaluation method used is building a forecast operating account based on known information regarding income and expenditure projections. Creating this account means already having fundamental information's regarding the envisaged investment's basic data. The analysis of the forecast operating account will help justifying the decisions to invest or not to invest.

The tourism product is completed when the contract is signed based on negotiations. Searching for the best quality – price ratio takes into account two main elements, namely: competitiveness and product range.

Determining the best competitiveness requires an outlook and a rigorous management of the offered tourism products. Diversifying the range of products offers consumers the opportunity to choose the product that best fits in terms of quality – price ratio. Widening the range of products must not be at the cost of price competitiveness and effectiveness of management. For a tourism product to be competitive a rigorous negotiation must take place with each service provider so that its performance and the given quality determine the best price.

The economic challenge of international tourism determines the authorities to intervene increasingly more on the tourism market's economic mechanisms, in order to benefit from direct and indirect effects produced by international tourist arrivals. In these circumstances, the state's role is to establish economic policies that directly and indirectly affect the costs of provided benefits, especially the pricing and credit policy. At the same time, tax policies often have a very specific purpose that regards directly and specifically the tourism sector. Tourism investment funding is essential to allow the industry to play a leading role in the economy.

The tourism sector has many features compared to other economic sectors, first of all, in terms of management companies. Strategies for tourism should consider a set of homogeneous variables such as demographic and social changes, economic and financial situation in emitting countries, exchange rate changes, political and legislative changes, technological developments, changing trade evolution, transport infrastructure, passenger safety and environmental protection.

Connection between ecotourism – sustainable development – accounting.

Tourism depends on the quality of the environment. Indeed, the quality of an environment, or some particular feature of it, is frequently the primary attraction for tourists. And today, tourists of all kinds are becoming more sensitive to polluted or environmentally degraded conditions at their different travel destinations. Thus in some areas that until quite recently were very popular, tourism has declined because of environmental problems.

In fact, tourism may have positive effects on the environment. Since tourist operators have a vested interest in maintaining the environmental quality of tourist destinations they are becoming increasingly

interested in collaborating with those who work to protect the environment. Income from tourism can also assist in the development and improvement of facilities, such as sanitation systems, for residents and tourists alike.

Ecotourism can be an effective business if interaction and compatibility between four systems is achieved: economic, social, environmental and technological. Ecotourism must ensure that present and future interests of different generations are respected because all man-made environment outputs must respond directly to the regional or global needs.

Benett and James [2, p. 32-51] identified six areas related to environment – accounting joiner. The objective of this joiner is to ensure that the entity's management has sufficient information to enhance the decision making management [13, p. 13]. Environment – accounting joiner may be useful in improving management efficiency through: identifying cost reduction; prioritizing environmental actions; targeting the product price establishing and the decision evolution; increasing customer value; evaluation of eco – efficiency and an entity's activity sustainability.

Sustainable development is not a new concept. It is the latest expression of a very old ethics involving human relationships with the environment and responsibilities of present generations towards future generations [10, p. 14-50].

For a communication to be indeed sustainable, it must take a three-way approach that takes into account economic and cultural resources of the environment. Within the concept of sustainable development, it is aimed the interaction and compatibility of four systems: economic, human (social), ambient (environmental or ecological) and technological. Sustainable development is based on three objectives: increasing the economic entity's financial performance; his environment efficiency development; favoring social development.

The current trend of economic-ecological integration manifests itself by both implementing integrated accounting procedures and by looking for new sustainable development indicators. UN Statistical Office develops an Economic and Environmental Integrated Accounting System. Any method of analysis and calculation aims to replace the current system of accounting and economic quantification since it provides indicators of economic growth that ignore the overexploitation of natural capital and loss of natural environmental sustainability. To define economic-environmental integrated and adjusted to real situations indicators, it is necessary adequate accounting consideration of artificial and natural capital forms. Based on completed studies, specialists [10, p. 14-50] state that Gross Domestic Product (GDP) was used incorrectly as a way of highlighting development and welfare. GDP has some deficiencies regarding socio-economic and environmental aspects. As a result, specialists propose sustainable interest as crucial indicator of economic and social progress. The sustainable interest is the maximum amount that a country can consume without endangering its assets in the future. The sustainable interest's purpose is to provide to the people an idea of what they can consume without becoming poor.

In order to determine the sustainable interest it is required an ambient adjustment of the GDP. Before going deeper into this adjustment it should be noted that there are three levels of aggregation

in the economic-environmental accounting system:

- the "macro" level, as level of maximum aggregation and maximum representativeness of the economy's accomplishments;
- sectoral level of aggregation (water, energy, forests);
- the "micro" level, where the company's ambient accounting and the eco – audit and eco – management process merge.

The sustainable development principles applied in economy alters the accounting coherency of the economic accounts. The sustainable interest is obtained by deducting from the Gross Domestic Product the following elements:

- natural and cultural capital depreciation as a result of human action;
- defense expenses accounted for controlling the environmental contamination and to meet compensation costs;
- environment depreciation as a result of constant pressure.

Appropriate adjustment of the Gross Domestic Product in terms of ambient is a rational approach towards sustainable development and welfare.

Choosing an indicator as the only benchmark for the sustainable development's dimensions could lead to difficulties. The configuration of an integrated framework of sustainable development indicators should be done progressively as the methods determined by quantifying the economic, social and environmental aspects advance.

Sustainable development should be based on real capital interests, meaning what is available for current consumption, without reducing the amount of capital and natural resources, merging, as a consequence, degradation and depreciation effects, optimizing its economic and environmental function.

Economic environment and the behavior of the economic entity in the field of ecotourism is constantly changing. A value that is determined today can be exceeded tomorrow. Consequently, maintaining the balance of the economic entity activity needs corrective actions. The manager must anticipate the moment when the balance between effort and effect risks to be exceeded. He must quantify the effort made in achieving the aimed objective. All the economic efforts that were made can be expressed pecuniary which involves the accounting intervention. Changes in accounting are generated by managerial decisions regarding appropriate methods in preparing future actions.

In these circumstances, we wonder if, in the future, there is the possibility of using the fair value in the ecotourism companies practice? To find the answer to this question it is required a presentation of the emergence and evolution of the fair value concept in the accounting theory and practice.

Even from the second half of the XXI century, the market value, assimilated to the fair value, has been behind the development of the static accounting theory (Richard, 2005; Srerrin, 2007) [8, p. 56; 11, p. 15-21]. In this theory, the economic entity is presented as having a fragile structure and, in consequence, it can disappear in any moment. In these conditions, the accounting evaluation must permanently take into account the possible failure of the entity and it must be made as if the entity would be liquidated. This fictive liquidation requires the evaluation of each asset at the market value, registering in accounting both the gains and the potential losses. The fair value is a condition of the account-

ing convergence. The fair value reflects better in the financial situations the uncertainties that affect cash-flow predictions and investment opportunities. For this reason, the partial replacement of the historic cost with the fair value was considered, in the last years, by the international society of accounting normalization, to be the best solution for the accounting representation of an entity.

The subject regarding fair value evaluation drew, in the last decade, a lot of pro and con arguments. The fair value ensures a larger flexibility of the evaluation in comparison with the historic cost evaluation, but this advantage must be analyzed in relation with the low objectivity of the fair value. The fair value provides a most pertinent evaluation for the future cash-flows than the historic cost, because it can allow distinguishing between two assets that generate cash-flows in different times. Yet, future cash-flows uncertainty creates problems in the fair value determination. An advantage for the fair value is its neutrality that derives from the fact that it is determined by external data, and it's not influenced by the entity's top management, transactions date or the used instruments nature.

In a study published in 2013, Zhang Yongkui considers that if an entity in the ecotourism area reaches a level of development that would allow holding financial assets; they will be valued at fair value. From a theoretical perspective, stocks may be valued at fair value. In a context specific to ecotourism, stocks refer to biological assets, specific tourism products and objects that can be sold as local souvenirs. Natural resources and intangibles are the main assets of the ecotourism company. These assets ensure competitiveness in ecotourism. Intangible assets of the ecotourism entity includes: cultural resources, trademarks, commercial background, management systems, marketing models, business models, organizational culture. These assets have a high degree of specificity and therefore cannot be measured and accounted for at fair value.

Using the fair value to evaluate assets and liabilities related to ecotourism activities can generate capital gains or loss. In accounting, there are three ways to recognize gains or losses generated by the fair value use. If the entity wants maximizing the profit, the gains and the losses will be recognized in the profit and loss account. If the entity establishes as its objective the making of investments, the gains and the losses of the fair value will be recognized as equity items. Joint recognition, as gain and loss elements and as equity ones, fall between aggressive and conservatory options in giving a result and maintaining the capital.

The effects of the economic activity stagnation, the increasing of international competition, inflation and environmental turbulence considerably increased the vulnerability of tourism and ecotourism companies. Reducing this vulnerability involves new analytical methods that implicate the following objectives:

- increasing the company's reaction by conceiving an informational system that provides an early warning alert and allows fast adaptation to environmental changes and also a better seize to new opportunities;

- improving the company's real competitiveness through a permanent diagnostic of the strategies and policies pursued by the company starting from the information system and based on the success key factors of the company.

The road to go for in order to achieve accounting development in ecotourism is based on the **PER-SPECTIVES = CONCRETE ACTIONS** connection. The achievement of this connection in good conditions requires an harmonization between strategic planning and key variables such as: environment, structure, opportunities and objectives. A priority of the XXI century is related to systematic stopping of environmental destruction.

Conclusions and suggestions.

Tourism plays an important role in the economies of most countries and in the global economy as a whole. As the pace of growth of tourism came in the top three along with the oil and automobile industry, which is an integral part of a gradual shift in the economic structure, service-oriented. Today the service sector performs the same function as the industry – namely, the creation of jobs, providing income to the budget, to attract investment in the economy. Furthermore, tourism contributes to the establishment of international contacts and the integration of countries into the global economy. Enterprises tourism industry attracted the attention of investors, ensuring a rapid return on investments. The complex mechanism of functioning of the tourism industry, tourism activities requires high professionalism, versatile training.

The tourism sector has many features compared to other economic sectors. These features influence the tourism firms accounting organization and require obtaining segmented, simulated and predictable accounting information. Segmented accounting information proves its economic usefulness in time. Creating simulated accounting information concerns the progressive adjustment of the synthesis accounting information to be predicted. We consider that developing accurate management decisions depends on the quality and quantity of accounting information, on its availability at the right moment and the manager's ability to use them properly.

In tourism and ecotourism, in order to present the value of an asset, it is likely to account for future income than past expenditures. Achieving this objective requires the use of fair value that makes the transition from the accuracy in assessment to the uncertainty in accounting estimates. So, the economic reality is well reflected, and investors are better informed. Entities performance can be more easily compared and managers can no longer adjust the result, ensuring the accounting information's neutrality. The presence of the fair value as an evaluation basis raises the question of the extent to which caution is important for tourism and ecotourism accounting activities. The fair value favors short term orientations at the expense of a long-term vision.

Ecotourism is the main expression of sustainable tourism. Efficiency is a goal for sustainable development, which is obtained by carrying out well defined activities in order to allow the environmental components conservation.

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Шейкха Нисрат Сабір

Коледж Университету адміністрування і економіки Салахаддін-Ербиль, Курдистанський регіон, Ірак

ВПЛИВ ОСОБЛИВОСТЕЙ ТУРИЗМУ ТА ЕКОТУРИЗМУ НА ОРГАНІЗАЦІЮ ОБЛІКУ В КРАЇНАХ БЛИЗЬКОГО СХОДУ

Резюме

Міжнародні туристичні потоки, так само як і внутрішній туризм, активізувалися майже в чотири рази за останні 30 років у найбільш розвинених і нових індустріальних країнах. Водночас туристичний рух розширився географічно, поширившись практично на всі країни Земного шару, ставши для багатьох із них важливим сектором економіки з точки зору отримання доходів, валютних надходжень і створення робочих місць. Стійкий туризм повинен забезпечити життєздатність і довгостроковість господарських операцій за умови справедливого розподілу соціально-економічних вигід для всіх зацікавлених сторін, у тому числі стабільної зайнятості та можливості отримання доходів і соціальних послуг для приймаючих територій, а також сприяти скороченню масштабів бідності. Метою туризму й екотуризму є оптимізація збалансованого співвідношення значень між зусиллями й ефектами, доходами і витратами, активами та джерелами їх походження. Контролювання цих співвідношень передбачає обов'язкове використання бухгалтерської інформації. Мета статті полягає в тому, щоб довести, що особливості туризму й екотуризму впливають на бухгалтерську інформацію. Очікування і передбачення, що ґрунтуються на бухгалтерській інформації, мають важливе значення для підвищення ефективності туризму й екотуризму з точки зору сталого розвитку. Однією з основних цілей облікової інформації є створення спільної мови для інвесторів і менеджерів, створення мосту між інвесторами та суб'єктами підприємництва у сфері туризму і екотуризму.

Ключові слова: витрати, екотуризм, бухгалтерська інформація, туризм, справедлива вартість, дохід.

Шейкха Нисрат Сабир

Колледж Университета администрирования и экономики Салахаддин-Эрбиль, Курдистанский регион, Ирак

ВЛИЯНИЕ ОСОБЕННОСТЕЙ ТУРИЗМА И ЭКОТУРИЗМА НА ОРГАНИЗАЦИЮ УЧЁТА В СТРАНАХ БЛИЗНЕГО ВОСТОКА

Резюме

Международные туристические потоки, так же как и внутренний туризм, активизировались почти в четыре раза за последние 30 лет в наиболее развитых и новых индустриальных странах. В то же время туристическое движение расширилось географически, распространившись практически на все страны Земного шара, став для многих из них важным сектором экономики с точки зрения получения доходов, валютных поступлений и создания рабочих мест. Устойчивый туризм должен обеспечить жизнеспособность и долгосрочность хозяйственных операций при условии справедливого распределения социально-экономических выгод для всех заинтересованных сторон, в том числе стабильной занятости и возмож-

ности получения доходов и социальных услуг для принимающих территорий, а также способствовать сокращению масштабов нищеты. Целью туризма и экотуризма является оптимизация сбалансированного соотношения значений между усилиями и эффектами, доходами и расходами, активами и источниками их происхождения. Контролирование этих соотношений предполагает обязательное использование бухгалтерской информации. Цель статьи состоит в том, чтобы доказать, что особенности туризма и экотуризма влияют на бухгалтерскую информацию. Ожидания и предвидения, основывающиеся на бухгалтерской информации, имеют особое значение для повышения эффективности туризма и экотуризма с точки зрения устойчивого развития. Одной из основных целей учетной информации является создание общего языка для инвесторов и менеджеров, создание моста между инвесторами и субъектами предпринимательства в сфере туризма и экотуризма.

Ключевые слова: затраты, экотуризм, бухгалтерская информация, туризм, справедливая стоимость, доход.

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Шендригоренко М. Т.

Донецький національний університет економіки і торгівлі
імені Михайла Туган-Барановського

АКТУАЛЬНІ ПРОБЛЕМИ АУДИТУ НЕМАТЕРІАЛЬНИХ АКТИВІВ ТА НАПРЯМИ ЇХ ВИРІШЕННЯ

У статті проведено аналіз сутності нематеріальних активів, що використовуються в практичній діяльності підприємств. Надано критичну оцінку законодавчим актам і нормативним документам, які регламентують облік нематеріальних активів. Проаналізовано місце і значення внутрішнього аудиту в діяльності суб'єктів господарювання. Досліджено актуальні питання організації і методики внутрішнього аудиту нематеріальних активів на промислових підприємствах. Запропоновано послідовність здійснення процесу внутрішнього аудиту операцій із надходження, руху і вибуття нематеріальних активів на підприємствах.

Ключові слова: внутрішній аудит, нематеріальний актив, контроль, підприємство, звітність.

Постановка проблеми. Орієнтування України на вимоги європейського ринку потребує опанування власниками нових підходів до ефективного управління діяльністю виробничого підприємства. Одним із найважливіших напрямів підвищення ефективності функціонування підприємства є необхідність удосконалення системи управління нематеріальними активами як важливої складової частини оборотних активів виробничого підприємства, адже повсякденне використання комп'ютерних програм, інтелектуальної власності, розвиток науки і техніки зумовлюють потребу правового оформлення та відображення в бухгалтерському обліку цих процесів.

Інформація про нематеріальні активи у фінансовій звітності дає її користувачам змогу приймати управлінські рішення стосовно майбутніх взаємовідносин із суб'єктами господарювання. А гарантом достовірності такої інформації є аудитор (зовнішній, внутрішній).

Внутрішній контроль (аудит) нематеріальних активів у сучасних умовах консалтингу та управління відіграє важливу роль у досягненні як стратегічних, так і оперативних цілей, які спрямовані на підвищення конкурентоспроможності та ефективне управління підприємством. Однак, незважаючи на велику кількість нормативних актів, саме методика обліку, а як наслідок, і аудиту нематеріальних активів в Україні не достатньо врегульована. Порівнюючи показники фінансової звітності українських та зарубіжних компаній, видно, наскільки незначною є частка нематеріальних активів у балансі. За кордоном даному об'єкту бухгалтерського обліку приділяється значно більше уваги. Причинами такої ситуації є несформований ринок нематеріальних активів, недосконалість нормативно-законодавчої бази, неконкретизований порядок проведення

внутрішнього аудиту операцій із нематеріальними активами тощо.

Аналіз останніх досліджень і публікацій. Доцільність організації внутрішнього аудиту нематеріальних активів на підприємствах доводить у своїх наукових працях такі науковці, як Ф.Ф. Бутинець, Л.П. Кулаковська, Ю.В. Піча, Н.І. Дорош, М.С. Пушкар, Н.С. Петренко, О.В. Сметанко, І.Я. Максименко, В.Ф. Максимова, Л.О. Сухарева та ін. Але дослідження теорії і практики ведення обліку й аудиту нематеріальних активів виявили низку проблемних питань, що потребують конкретизації і вирішення. Так, актуальними питаннями залишаються визначення, класифікація нематеріальних активів, з'ясування послідовності дій внутрішнього аудитора в процесі перевірки операцій із надходження, оцінки, руху і вибуття нематеріальних активів.

Мета статті полягає у відстеженні актуальних і проблемних аспектів аудиту нематеріальних активів, визначенні напрямів підвищення ефективності організації аудиторської перевірки операцій із нематеріальними активами, які відповідали б сучасним завданням управління господарськими процесами і були адаптовані до особливостей діяльності підприємств.

На основі вищевикладеного можна сформулювати завдання дослідження, яке полягає в конкретизації методичних підходів до сутності та характеристики нематеріальних активів як об'єкту обліку й аудиту, критичному дослідженні нормативно-правового забезпечення та розробленні практичних рекомендацій щодо організації внутрішнього аудиту операцій із нематеріальними активами на підприємствах.

Виклад основного матеріалу дослідження. Сутність нематеріальних активів підприємства наведена у різних нормативно-правових актах. Так,