

Improvement of accounting in the hotel business in the transition to a digital economy

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Abstract. The article describes the main features of accounting and development of accounting in the hotel business during the transition to a digital economy. Considering the use of digital programs and applications, recommendations are given for improving accounting. The hotel industry is a key player in international tourism, and tourism flows depend on the quality of the tourism industry sector. The Republic of Kazakhstan is famous for its rich natural and tourist resources, but it occupies a small segment in the world tourism development. The main differences in the work of different hotels and hotels on the example of Kazakhstan and hotels in other countries are reviewed and summarized. In connection with the various services provided in hotels, it is necessary not only to monitor the quality of service and monitor the work of the staff but also to keep records of all possible expenses. In this regard, the cost of hotel business management. The paper discusses examples of automated systems to improve performance and accounting in hotels.

1 Introduction

Today, tourism plays a leading role and is developing dynamically in the overall development of economic sectors (G.N. Burgunova, 2000). International experts attribute modern tourism to a sector of the global economy that does not know recessions. In many countries, the tourism industry plays a significant role in providing the gross domestic product, additional jobs, and the provision of employment, as well as the intensification of the foreign trade balance. Recently, tourism is one of the most profitable types of global business. The value of tourism as a source of foreign exchange and other monetary income and the spread of international relations is constantly growing.

According to the report of the WTO (World Tourism Organization) in 2018, international tourists spent \$1.3 billion per day and in total \$462 billion in the year 2001 only. In most of the countries, including Kazakhstan, the revenue from tourism is considered as a substitute for export earnings and contributes a lot to their balance of payment [1].

The relevance of the topic is because in recent times many automated accounting systems have been created, in particular in the hotel business.

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The stage of business formation is considered a significant sign of the effectiveness of the state's economic policy. Although there are significant prerequisites for effective business development in Kazakhstan (natural, labor, financial, etc.), especially important prerequisites for the development of tourist business are the picturesque nature, the proximity of mountains and the mild climate in the city of Almaty. And for a dynamically developing tourist business, it is important to develop the hospitality sector, however, the hotel business in Kazakhstan is developing unevenly and at an insufficient pace of development compared to the leading countries, where a large share of the economy's income is the tourist business [2].

The hotel sector is one of the foremost promising and fast-growing activities that generate millions of dollars in global revenue. Within the world economy, this business industry is considered an extremely specific type of commercial development, which provides the prerequisites for the national tourism development and the formation of a national brand in the eyes of the world community.

The aim of the work is - analysis and proposal for the improvement of modern accounting systems in the hotel industry.

Based on the study of the theoretical and methodological aspects of accounting in the hotel business and business automation with the calculation on the example of the hotel industry of Kazakhstan and other countries, the advantages and possibilities of improving accounting in the hotel business during the transition to the digital economy are shown. From the methods of theoretical research were applied: analysis and synthesis, induction and deduction, the ascent from the abstract to the concrete. Problems of the digital society and the digital economy, the prospects for the introduction of information and computer technology (ICT) are constantly discussed by representatives of science and business. It is a question of real life [3]. The importance and role of tourism in our time for the development of national economies, the satisfaction of individual needs, the mutual enrichment of social ties between countries cannot be overestimated. The tourism industry occupies an essential part of the economy of most countries. Its development is a vast labor market. In this regard, the first President of Kazakhstan set the task of creating new industries created using digital technologies [4].

According to statistics from the *World Tourism Organization*, there has been a steady increase in international tourism over the past decades. On average, the global tourism business is growing by 3-4% per year, despite occasional global and regional crises. Naturally, the Republic of Kazakhstan has climatic, natural and other conditions for attracting tourists and organizing recreation. However, this requires serious work to improve (Figure 1).

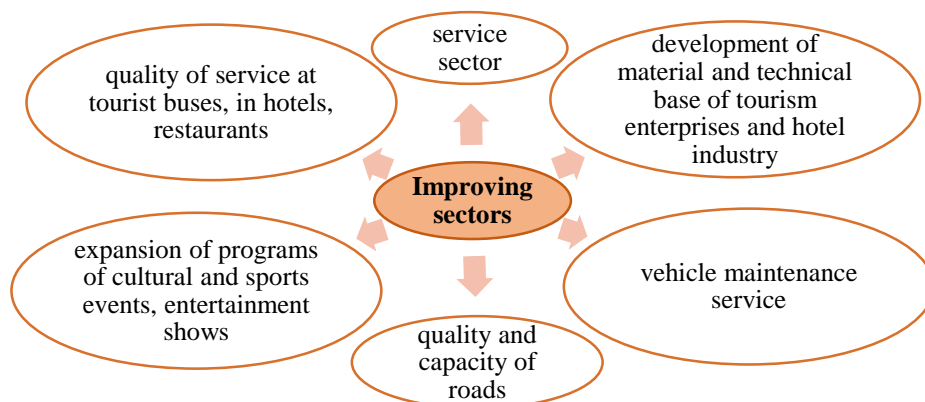


Fig. 1. Necessary sectors of tourism development in Kazakhstan.

One of the most important components of tourism in the hotel industry, since the places of accommodation, are the basis for the formation of any tourist product in almost any kind of tourism. The main place in the hotel complex is the hotel and its structural divisions.

All the economic activity of the hotel complex is reflected in accounting. Accounting is «one of the most important areas» of activity of the enterprise. Accounting should be simple, but at the same time it should allow obtaining complete and reliable information about ongoing processes in their current economic activity to operationally manage these processes [5]. At the same time, accountants should be provided with a reliable and efficient automation tool. In other words, a special place in accounting calculations is occupied by an automated form of accounting. In essence, this is not one specific accounting form, but a whole set of various types of accounting. In an automated form, the main link is the algorithm for processing initial data, obtaining intermediate information, compiling balance sheets and reporting, as well as analyzing economic activity. The algorithm can be incorporated into any of the forms of accounting, including their combination. The automated form has many advantages over the others, as it provides high speed, high reliability, and comprehensive service. Developers of programs, investing in the algorithm the best achievements of accounting, gradually raise the level of an ordinary accountant to the degree of an employee of high qualification. The introduction of tax optimization systems will make the use of an automated form even more attractive [6].

It can be said that our country has all the opportunities for the effective development of the hotel business. The rich history of Kazakhstan, outstanding historical monuments, special culture, political stability, relative openness and expansion of cooperation-all this should seriously improve both the sphere of customer service and the sphere of accommodation.

«According to WTO estimates, the potential capacity of the Republic of Kazakhstan makes it possible to receive up to 40 million foreign tourists per year, which is 4 times more than today» [7].

The study and analysis of the establishment and development of the hotel business in The Republic of Kazakhstan led to the following conclusions and suggestions:

1. The hotel services business as a type of business activity was the closest to market supply and demand fluctuations. For independent companies that provide hotel services, it is possible to develop a rating system for services on the market.

2. Analysis of the current operating situation of hotel complexes in Almaty in the “afloat” and “up” position allows us to say with reasonable the justification that the efficiency of the hotel business is primarily related to the degree of management efficiency.

3. Proper accounting will provide access to useful information that can help you plan and predict future needs. There is an opportunity to better serve customers and increase your profit.

4. In the hotel management, three widely spread areas are visible:

- (a) increase hotel traffic and provide a maximum of pure hotel services (22% of all hotels);
- (b) diversified hotel management (56%);
- (c) implicit control, connection of both directions (22%) (Figure 2) [7].

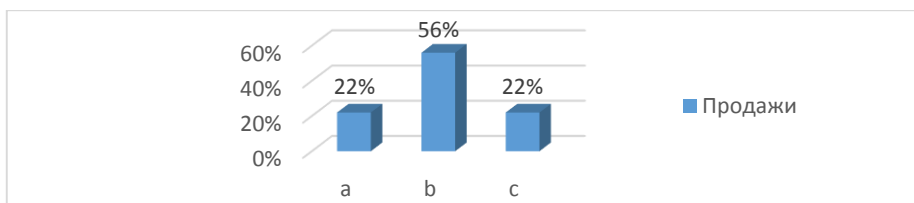


Fig. 2. Percentage of hotel business management areas.

The main trends in the hotel industry development in Kazakhstan, which have become quite clear only in recent decades, including the following:

- diversification of hotel and restaurant offers;
- the establishment of the international hotel and restaurant routes;
- development of a network of small enterprises;
- introduction of new computer technologies to the hospitality industry.

An important tool for state support of hotel business organizations is to improve the financing of investment projects in this sector of the economy.

2 Method

To use the fast-growing sector, Kazakhstan must emphasize its regional advantages and advertise its cultural and scientific values. This article discusses the economic achievements of Kazakhstan in the hotel industry and the optimization of accounting through the use of information technology.

The problem-solving method and perspectives of developing accounting for the tourist industry, in particular, the hotel business, by increasing the level of automation and digitalization of accounting, are used. The study is based on a systematic approach, the logical application of which is connected with the need to take into account the development of tourism business, caused by factors in various spheres of social life: social, economic, legal and cultural, civilizational. For a comprehensive study of the problem and the implementation of goals and objectives, the authors used a historical approach, a comparative method, and a content analysis of materials on the subject of the research.

3 Discussion

3.1 The role and features of the hotel business in the development of the economy of the country

The development of the hotel business plays a significant role in the formation and formation of the tourist services sector. "In modern conditions, the hotel business as a unique social phenomenon is available to wide sections of the population, it is a means of healing, ensuring the spiritual comfort of people. The hotel business as the industry in the economy of many countries of the world occupies an important place, and in some - even decisive. Its share accounts for 6% of the world's national product, 7% of all global investment and about 11% of all global consumer spending. The world organization of the hotel business predicts that by 2020 the profitability of the hotel business will increase to 1.1 trillion. dollars" [8].

The concept of "hotel" itself comes from the Latin equivalent of "hostel", as well as the Anglo-Saxon "hospitality", which means hospitality. Later, this naming was modernized into words with French roots "hotel". With the appearance of the desire of people to travel, the first hotels appeared. It is traditionally considered that the first hotels appeared on the territory of ancient Greece and Ancient Rome, and called taverns or hospitals [9].

The hotel business developed rapidly, now there are dozens of hotel chains, which, according to the recognition, can be considered the most high-level enterprises. These hotels, like Mariotte, Hilton, Best Western, head the list of the largest hotels.

In recent decades, the hotel industry has made a giant leap, turning into one of the most profitable and largest economic sectors in the world. The competition in the hotel business is great, and the market is not worth it [10].

Modern hotel business as an economic phenomenon:

- has an industrial form;

- acts as a hotel product and services that cannot be accumulated and transported;
- creates new jobs and is often a pioneer in the development of new areas and contributes to the accelerated development of the national economy;
- acts as a mechanism for the redistribution of national income in favor of countries specializing in the hotel business;
- is a multiplier of the growth of national income, employment and development of local infrastructure and growth of living standards of local people;
- is characterized by a high level of efficiency and a quick return on investment;
- acts as an effective means of protecting nature and cultural heritage, since it is these elements that form the basis of its resource base;
- compatible with almost all sectors of the economy and human activities, since it is their differentiation and discreteness that create the potential difference of the recreational environment that causes people's needs for changing places and knowledge” (A. Chudnovsky, 2002).

Thus, the hospitality industry has an active influence on the economy of the region (or country) and its economic, social and humanitarian foundations. Currently, models of the economic impact of the hotel industry on the economy have become much more complex and are based not so much on theoretical concepts and hypotheses, but on statistical data.

According to indications for 2015, in Kazakhstan, the number of objects that receive visitors amounted to 2103 units, which has 51,743 rooms, with a one-time capacity of 115,906 beds. According to experts, “the hotel business is most developed in Kazakhstan only in two cities - Almaty and Astana and is represented mainly at a low level and high until the end of the brand. Currently, the domestic market of hotel services is very much in need of comfortable and affordable hotels with “apartment with equipment” concepts (like a small apartment in the structure of a hotel with its kitchen, bathroom, and bedroom), as well as in ordinary low-cost hotels” (2015) [11].

And finally number of Hotel Rooms data was reported at 71,858.000 Unit in Dec 2018. (The Agency of the Statistics of The RK) (Figure 3).

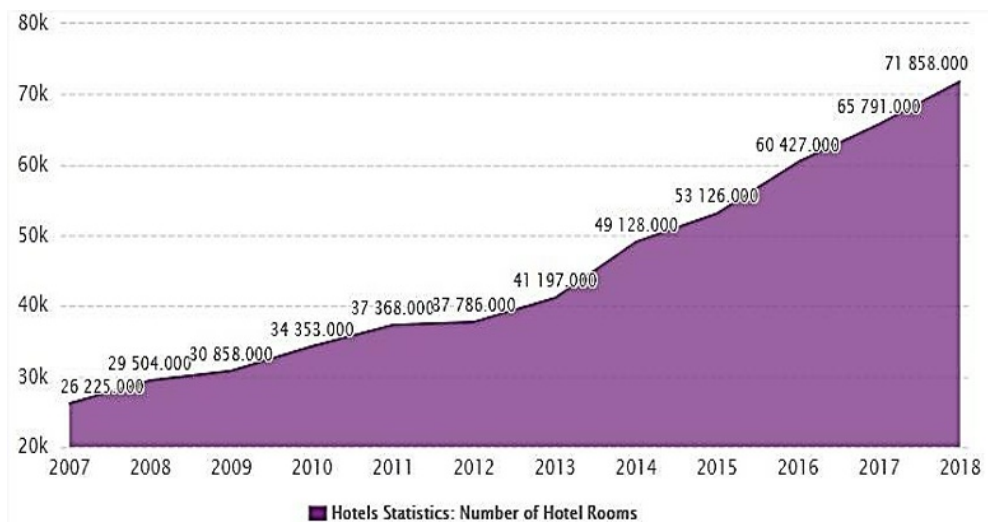


Fig. 3. Kazakhstan's Hotels Statistics: Number of Hotel Rooms from 1999 to 2018.

Giving an interview about the level and prospects of development of the hotel business in Kazakhstan, former Director of business development of the Chagala Group of companies, Terry Powell, noted the following:

1. “Today it is imperative to navigate 3 and 4-star hotels. It is in this sector that sufficient capital has not yet been invested. Not elite and expensive ones are more in demand in the regions, but medium-sized hotels with clean rooms, good service, and affordable restaurants. It is in this market that the “Chagala” network is focused and its successful experience in the west of Kazakhstan to confirm” (2015). In addition, Terry Powell stressed that the government is taking steps to promote Kazakhstan in the world, which will contribute to the recognition of rich culture and history among people. In this connection, it is necessary to invest in infrastructure and personnel training in the field of tourism. This is important in order for visitors to have a favorable impression of the host country, which can be spread on their return home, thereby arousing the interest of others.

2. The expert noted that the hotel sector of Kazakhstan expects a bright future (2015). For example, large-scale projects such as the EXPO-2017, Universiade and others actively contribute to the country's promotion on the world stage and thus the influx of tourists. The modern hotel has been designed to create comfortable conditions for overnight tourists and provide them with many additional services. In connection with this, accounting and tax accounting in hotels is a labor-intensive process, and changes in legislation require that the hotel accounting from time to time for several types of activities.

The procedure for the provision of hotel services in Kazakhstan is regulated by the Resolution of the Government of the Republic of Kazakhstan “On the approval of the Rule of the provision of retail, entertainment, hotel, licensed services in the territory of the country to individuals and legal entities”. According to this document, the suppliers of hotel services operate in the presence of a certificate of conformity issued by the procedure established by law. The representative of the hotel complex (agent), negotiating with future guests, forms a contract that the complex sells to the tourist [11].

Thus, the hospitality sector is a key sector in international tourism, and the flow of tourists directly depends on the size and quality of this sector of the tourism industry. The hotel business is related to the provision of services and has its peculiarities in the organization of economic activities, compliance with the laws on the protection of consumer rights, accounting, and taxation.

Relying on the legislative base of the republic and guided by the package of regulatory acts, the Committee of Tourism and Sport of the Ministry of Education, Culture and Health, as an authority exercising public administration in the field of tourism, together with other interested ministries and departments, developed a strategic program for the development of the industry until 2030 of the year and the State Program “Revival of the historical centers of the Silk Road”, the preservation and development of the cultural heritage of the Turkic-speaking development of tourism infrastructure” [12].

3.2 Accounting in the hotel business

Accounting and its organization in the hotel industry have the same methodological basis as accounting in general, as science. Thus, the basics of the theory of accounting are the basics of science "Accounting in the hotel industry" as a branch of knowledge. In this regard, well-known methods and methods of accounting, such as documentation, a system of accounts, double-entry method, evaluation of property and liabilities, calculation, balance sheet, inventory, reporting - should be in the accounting records of hotels perfectly followed. The methods and techniques of accounting that make up its methodology are interrelated and interdependent. As a result of their use, a continuous, complete and documented reflection of the accounting of the objects taken into account in monetary (value), labor and physical meters is provided. [13]

Accounting of hotels provides:

- identification of the economic entity, measurement of business transactions, their

entry in the accounting registers to prepare for further use;

- processing of accounting data, their preservation until a certain point, then their compilation into the necessary useful information (internal and external);
- transfer of this information in the form of reports to those who need it for making decisions.

Classification of costs for the production and sale of a hotel product has its characteristics, which we consider in detail in Table 1.

Table 1. Classification of the cost of the hotel product.

№	Cost grouping	Cost classification
1	by item	material costs, labor costs, social contributions, depreciation
2	to include in the cost	direct and indirect
3	by production volume	fixed and variable
4	depending on the obligation	mandatory and optional
5	depending on the mode of services provided	round-the-clock and non-clock
6	at the place of delivery	internal and external
Compiled by the author based on [9]		

According to the item “Material expenses”, the hotel business enterprises reflect the cost of material resources used in the provision of all types of services”, as well as for household needs. According to the element “Payments for labor remuneration,” they show the payroll of the workers of all services and structural divisions of the hotels. The element “Deductions for social needs” includes the sum of the unified social tax calculated from the fund of payment for the work of the hotel personnel. The element "depreciation" reflects the amount of depreciation on fixed assets owned by the hotel business. All costs that are not included in the above elements are reflected in the elements of "Other costs". These include taxes, fees, contributions to reserves, payment to third-party organizations for fire and guard protection, for training and retraining of personnel, and other types of costs [9].

Accounting for the production of hotel services. Hotel charges are to be included in the cost of production, work, and services of the reporting period to which they relate, regardless of whether their payment is preliminary or subsequent.

The classification of direct and indirect charges depends on the particular case. For example, the hotel regularly gives advertisements of a specific direction, in this case, these charges are direct, that is, related to a particular type of hotel service. The first advertised is not one, but several directions, in this case, the costs for the advertisement are indirect and they need to be distributed among several tourist products.

The costs of working at a hotel for sales managers are related to the fixed costs of assigning the established rates to variable charges for the achievement of a certain level of sales. Also, these costs can be attributed to indirect, if each manager in the travel agency is engaged in the development and implementation of several types of hotel services. Permanent hotel charges do not depend on the number of clients (guests) being served, and variables will depend on. In managing the costs of the hotel enterprise, the important role is given to the methods of calculating the cost of the object of calculation and the unit of production. Anyway, accountants must have expert skills as well as management, marketing, and operational skills. Accountants transform the information gathered from the company and its environment into knowledge which helps companies position themselves for future success. Business information combined with expert skills helps accountants identify possible risks to the business results. Based on this they advise the management board and thus significantly influence decision-making and consequently the presentation of events or transactions in the company's financial statements. Accountants are therefore located in the center of events and

their contributions can be seen in the Figure 4 below.



Fig. 4. The contributions of accountants [14].

Accounting for booking, realizing hotel services and accounting for payments to hotel customers. The most demanded additional service by the guests is the booking service. The hotel can accept reservations by booking using regular communication (telephone, fax, telegram) or central booking system.

In accounting and tax accounting, the revenue from booking is recognized regardless of the effect of the payment of the cost of the booking. The cost of the booking is indicated in the invoice in the same way as a servant for the residence. The basis for calculating the proceeds from the booking service is the fact of the guest's arrival in the room reserved by him. However, here there are some peculiarities. The proceeds from the hotel booking services are recognized when it is received when the guest is accommodated, or it is made clear that the reservation will be paid. If the consumer has not booked the reservation and it has been canceled, then he cannot be charged for the actual simple number. When the guest lodges, then, in addition to the reservation card, the actual simple number (place in the room) is charged, but no more than 24 hours a day. In this case, the reservation must be included in the proceeds.

3.3 Improvement and automation of accounting in the hotel business

In today's world, no successful hotel can do without the use of information technology. The need to introduce automated control systems has become an obvious factor in the successful development of business for most hotels. The use of technology becomes a means of competition. Technological progress is progressing rapidly. If earlier hotels changed technological equipment on average every 7-9 years, today the cycle has been reduced to 3-5 years.

“Information technology should greatly facilitate the work of an accountant, not create additional difficulties for him, but, on the contrary, reduce them” [15]. It is possible to allocate the basic directions of improvement of accounting:

- improving the clarity and reliability of accounting and other settlement work;
- minimization of labor intensity and modernization of accounting and computing work;
- formation of primary documentation, consolidated statements and statistical, production and financial reporting forms;
- application of international experience.

But since the process of improving accounting should cover the full range of tasks

assigned to the company's accounting service, the use of automated accounting tools and integrated accounting systems that increase the accuracy and efficiency of accounting work cannot be done.

As a result, accounting based on computer processing, hardware, and software platform and cost should guarantee high quality of accounting, be reliable and easy to use. The system must accurately perform arithmetic calculations; provide preparation, filling, and verification of primary and reporting documents of any form; perform error-free data transfer from one printed form to another; perform summation of the totals and percentage calculation of any degree of complexity; provide access to data and reports for previous periods. In this regard, we present the main accounting software products in Table 2.

Table 2. Automated accounting products.

<i>When automating accounting are used:</i>
1) non-specialized software packages that have analytical capabilities, these include spreadsheets Microsoft Excel, Access;
2) specialized software for creating an information warehouse for accounting data: 1C: Accounting, Info- accountant, Turbo-accountant, BEST, etc.;
3) integrated ERP-systems (enterprise resource planning system) of enterprise management.
Note: Compiled by the author based on the source [15]

Software products that are capable of solving not only accounting tasks but also automate the management of the organization's resources as a whole, provide analysis and planning of the organization's activities, are becoming increasingly popular. Currently, a significant part of domestic and foreign automated accounting systems, including ERP-systems. They differ in functionality, cost, technology implementation and adaptation, interface, number of users and other characteristics [16].

A feature of the ERP system is information and analytical support for the needs of an enterprise management system at various levels in the interaction of all its business processes.

For most hotels in Kazakhstan (60%), automation of technology (AIT) management is necessary and has already become a fact, "it is extremely important for successful business development. Both throughout the world and in Kazakhstan, the use of modern AIT is becoming a means of hotel competition". Well-known companies that offer integrated software automation IT hotels, are: "Inter-Hotel", "Lodging Touch Libica", "Intellect Service" (Best pro) "UCS-UKR", "Galaxy", "CITEK". These firms offer their software and service [15].

The general features of IT hotels are the automation of the planning, accounting and management processes of the main activities of the hotel. As you know, "an automated control system (ACS) is a specialized software package that provides personnel at their workplaces and prompt decision-making from reserving places to receiving a report on activities" (Saybel N. Yu., Arakelyan K. R, 2016). These systems or units do not work in isolation from each other, but by exchanging information between themselves. Information may be in the form of a document on paper or in electronic form.

These systems do not work separately from each other, but rather exchange information. Information is provided in the form of documents on paper or in electronic form. As a result, the ACS system is:

- a source of complete and timely information about the guest and the current state of the hotel, coming from related systems in a convenient form;
- method for improving the quality of guest service and staff work;
- management tools and rapid response to constantly changing situations in the hotel and the market;
- new features for completing all stages in the accumulation area;

- tools for personnel relocation policy that allows you to clearly differentiate the rights of employees in the system and control the actions of each of them;
- the ability to effectively use the number of rooms, which will increase revenue;
- digitalization system for step-by-step work with a guest from receiving an application to the final calculation [17,18,19].

4 Conclusion

To have a clear picture, based on the materials studied and accounting in the hotel business, we propose to highlight the following main points and conclusions:

1. The development of the hotel industry and tourism is of particular importance for the economy of Kazakhstan.
2. The main purpose of accounting in the hotel business is to provide the manager and other employees of the hotel enterprise, regulatory bodies and other users with economic information.
3. The peculiarity of hotels is that they have several areas of activity, respectively, and types of sales revenue, the main of which is the revenue from the delivery of rooms, i.e. the implementation of direct hotel services.
4. Summarizing the requirements of international financial reporting standards (IFRS) of the company is proposed to develop an accounting policy for management accounting.
5. Following the basic principle of this system, management reporting is made for each department of the hotel (revenue center or expense center) separately, which is consistent with the position regarding the definition of responsibility centers for the hotel business.
6. The cost centers of the hotel are not directly involved in servicing the hotel's customers but support the production departments.

Thanks to the automation of hotels, such a problem as a long customer service time disappears by itself because the system automates reservation and accommodation services. Automation of hotels also allows for multifactor analysis of the hotel's activities - from tracking current operations to obtaining financial results for the entire period of its operation.

The information system of the hotel allows you to quickly exclude and replace poorly implemented services with new ones, to detail the categories of guests who receive specific services, the time of changes and preferences of guests.

The introduction of an automated digital system allows you to minimize labor costs by about 30%, thereby reducing the need for it, and increase productivity. That is, when using the old approach, the working time and labor costs for providing services will be less than similar indicators.

As a result of the application and implementation of an automated accounting system, maintenance and repair costs, energy costs, and other costs are significantly reduced. Current expenses are minimized by more rational use of the hotel's room stock and improving the efficiency of guest service. In this way:

- the introduction of an information system opens up new opportunities for the effective solution of the main tasks of the hotel business. Operation of the system allows the hotel to implement resource-saving programs by reducing operating costs for maintaining communication systems, reducing energy consumption and water consumption, avoiding peak loads, increasing labor productivity, improving the quality of work performed and improving the skills of hotel employees;
- automation of accounting is necessary for companies, regardless of the scale of their activities. The introduction of an automated form of accounting using software products ensures the efficiency of accounting and the successful development of companies. However, it should be noted that automation is a complex and time-consuming process, and for its

successful implementation, you should first think about solving the main and then other related problems.

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