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Accounting in Tourism Services Enterprises

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Abstract

The tourism business is a service activity and a smokeless industry. Tourism uses mainly the labor of tourism service staff, along with some equipment, to create tourism products. This article explores the operational characteristics

of tourism service businesses and their impact on accounting work. Learn about operating costs in tourism service businesses, such as identifying cost objects and calculating costs in tourism service businesses.

Keywords: Accounting, Tourism Services

1. Introduction

The tourism service business is a smokeless industry. Nowadays, tourism has become an indispensable need for people in modern industrial life. In the trend of integration, the tourism industry plays a particularly important role in national economic income, playing an important role in invisible, on-site exports, earning a lot of foreign currency for the country, solving unemployment, exploiting surplus labor resources, and promoting the development of other economic sectors. Through the development of tourism, the world better understands the country and its people, developing on the basis of effectively exploiting natural advantages, ecology, historical and cultural traditions, and mobilizing maximum resources. Domestic resources and take advantage of international cooperation and support, contributing to the industrialization and modernization of the country.

Tourism business activities, service is a highly integrated economic sector because the products of the tourism industry aim to meet the needs of tourists. In addition to the needs of traveling to visit scenic spots, tourists also have the need to eat, sleep, enjoy music, have fun, and, in some free time, the need to buy things, souvenirs, etc. Thus, during its operations, the tourism industry serves customers by organizing transportation, catering, accommodation, sales, and other entertainment services according to the customer's needs.

If considered from the perspective of a traveler, It can be said that tourism is the direct consumption of goods and services by individuals because such consumption is associated with the travel and stay of people outside their occasional residence for rest, medical treatment, entertainment, and to satisfy political, cultural, economic, and other needs. If considered from the perspective of organizations and independent economic units, it is a specialized facility to fully ensure the material and spiritual needs of tourists.

2. General Issues about Tourism Service Businesses

According to the Law on Tourism No. 09/2017/QH14 dated June 19, 2017, "Tourism is activities related to trips of people outside their usual place of residence for a period of not more than 1 consecutive year to meet the needs of sightseeing, relaxation, entertainment, learning, exploring tourism resources, or combining with other legal purposes.

Each business industry will have its own operations, and tourism-related accounting work also has certain characteristics. The tourism service industry belongs to the group of trade and service industries. The types of tourism service industry are: tour guides, dining, hotels, accommodation, entertainment activities, types of transportation... forming a complete tourism service product. Tourism activities often operate according to seasonal nature, such as: seasonal, according to time, such as holidays, summer... This is a special product that does not have an export or import process but is produced and consumed at the same time. Product quality depends on many different factors, which are not fixed. The package tour program is considered a typical product of the current travel and tourism service industry. The tours are also diverse and have many different characteristics, such as domestic tours and foreign tours. Tourism service accounting has the following characteristics:

Travel tourism is a type of travel that takes a trip from one place to another by many different means for many different reasons and purposes without necessarily returning to the starting point. In this type of travel tourism, also known as tour tourism, the specific job of travel accounting is to track revenue and costs according to contracts and tours of guests. Keep track of tour guide expenses, hotel, restaurant, food, and airline tickets, and prepare invoices and documents for the above services.

Service Tourism is a combination of many types of services, such as travel, accommodation, meals, etc., from individual suppliers to form a complete service, so the service products are not consistent between supplies. Because service quality depends on many human factors: customer psychology, psychology, and the circumstances of the server, No warehouse, no fixed costs Activities often arise and are not fixed, like travel services.

3. Characteristics of Costs and Prices of Tourism Service Activities

Cost Characteristics of Tourism Service Activities

Like other businesses, the costs of tourism activities include many different types of costs: tourism production costs, sales costs, business management costs, financial costs, and other costs. Each type of cost can include many different elements: Raw material costs, labor costs, depreciation costs of fixed assets, service costs purchased from outside, other costs in money. Cost content: Tourism activity costs depend on each specific tourism activity. Each type of activity is different, so the cost content is also different.

Tour Guide Activities

Tour guide activities mainly serve the needs of tourists, who travel to learn about cultural relics, scenic spots, historical relics, and the rest of the world. The costs of tour-guiding activities include:

Direct material costs: These are the costs of disposable materials used directly by tourists during the tour, such as hats, shirts, wet towels, flags, tickets to tourist areas, drinking water, etc. travel insurance; travel and accommodation expenses

Tour guide staff costs: Are the costs of salaries, wages, and salary deductions calculated into the tour guide's costs?

Service costs include costs related to service and management incurred at the tour guide department, such as salaries, wages, and deductions based on the salaries and wages of employees. tour manager and operator; costs of materials, tools, and production equipment of the tour management department; fixed asset depreciation costs; service costs purchased from outside; and other costs using money used in the tour management department.

Management costs: These are costs serving the general management of the entire enterprise allocated to tour-guiding activities. This cost is not part of the cost of producing tourism services but is a part of the overall cost of the tour guide product.

Transportation Business Activities

Tourist transportation includes the transportation of tourists by various means of transportation such as rail, road, waterway, and air, with means of transportation such as trains, cars, ships, airplanes, etc. Costs of tourist transportation include: fuel and material costs; expenses for

drivers, train drivers, assistant drivers, and train assistants; depreciation costs of fixed assets; prepaid costs for tubes and tires; vehicle repair costs; cost of hired services; and other costs.

Accommodation Business Activities

Bedroom business is a business activity of hotels in the tourism industry to meet the accommodation needs of tourists. Operating costs of the bedroom business include: material costs; direct service staff costs; depreciation costs of fixed assets; cost of tools and supplies; cost of hired services; sanitation costs; Other costs

Food and Beverage Business Activities

A catering business is a service business that prepares dishes, cooking utensils, and drinks to serve tourists. Costs of food and beverage business activities include: cost of main materials and auxiliary materials for food processing; direct staff costs for food preparation; depreciation costs of fixed assets; and other costs.

Commodity Trading Activities

Goods sold in tourism businesses include pre-purchased goods and homemade goods. Costs of commodity trading include: costs of goods purchased for sale or costs of processing products (raw material costs, labor costs, and other general processing costs); sales staff costs; cost of materials and packaging; cost of tools and supplies; depreciation costs of fixed assets; warranty costs for goods; cost of hired services; other expenses in money

Other Business Activities

Other business activities in the tourism business include ancillary activities associated with the above activities, such as haircuts, laundry, photography, physical therapy, etc. Other business activity expenses usually include: material costs; worker costs; cost of tools and supplies; depreciation costs of fixed assets; cost of hired services; and other expenses in money.

Activities in a tourism business may include only tour-guiding activities or may include all of the above activities. If a tourism service business has many activities such as tour guiding, transportation, accommodations, meals, goods trading, and other businesses, each business activity is tracked in detail and focused. Combine costs and calculate individual prices.

Cost Characteristics of Tour-Guiding Activities

The cost of producing tourism products includes all costs incurred directly related to tourism products. The cost of producing tourism products includes direct material costs, direct labor costs, and general production costs. The process of producing tourism products is carried out simultaneously with the consumption of tourism products. Therefore, the time to calculate the cost of a tourism product is the moment the product is completed—that is, when a tour ends. The cost of producing a tourism product is the entire production cost incurred and collected for the completed tourism product. In the event that the tourism product is not completed or the tour has not ended, the cost of the unfinished tourism product is the entire production cost calculated for that tour from the date of the tour to the time of calculating the value. unfinished product.

Objects that Collect Production Costs; Objects that Calculate Costs

The object of collecting tourism service production costs is the limited scope in which tourism service production costs are collected. Determining the correct objects that collect costs for producing tourism services is one of the important conditions for calculating the accurate costs of tourism products and services. Due to the specific characteristics of tourism business activities and the nature of tourism products, the object of collecting tourism expenses is usually based on activities. Objects that collect production costs in the tourism service business are very diverse. If a tourism service business has many activities such as tour guides, transportation, accommodations, meals, merchandise sales, and other businesses, each business activity is tracked in detail and compiled with costs and separate pricing. For tour-guiding activities, the cost object is the tour; tourism production and business costs are collected for each subject using direct and indirect methods. Costs related to a cost aggregation object (a tour) are aggregated directly to that object. Costs related to multiple cost objects (many tours) are aggregated, then allocated to each object according to appropriate criteria. Allocation criteria are often closely related to the type of cost to be allocated. In tourism service businesses, indirect costs that need to be allocated are the costs of management staff, tour operators, tools, fixed assets, electricity, water, etc. for the tour management and operation departments.

Determining the cost object is the first step in calculating product cost. In service manufacturing enterprises, the objects of cost calculation are the service products produced and completed by the enterprise. The cost calculation object is the basis for accountants to choose appropriate cost calculation methods, organize reasonable cost calculation work, and serve to check the implementation of the cost plan. Based on the management characteristics and nature of tourism products, determine the appropriate cost. For tour-guiding activities, the cost is the tour.

Calculate the Cost of Producing Tour Guide Products

Based on the management characteristics and nature of tourism products, determine the appropriate cost calculation period and evaluate unfinished products.

The cost calculation period is the time the cost accounting department needs to conduct cost calculation work for cost objects. Determining the appropriate cost calculation period will help organize the work of calculating product costs in a reasonable and scientific manner, ensuring the timely and honest provision of product cost information. For tour-guiding activities, the cost calculation period is the time from the start of the tour until the time of the liquidation of the contract to provide travel services.

Unfinished products and services are the volume of service products that are still in the process of being provided or have not yet reached the completion of the service. Tourism service products often have short production cycles; tourism service production activities are carried out simultaneously with tourism consumption activities, so there are almost no unfinished products. However, service businesses still have unfinished products in case the end of the tour takes place after the date the business must make a report, meaning the tourism product is unfinished. At that time, the cost of an unfinished tourism product is all the costs calculated for that tourism product as of the date of the report.

For services and cost objects that are consistent with cost objects, such as tour guiding activities, a simple method can be applied.

Total actual production cost of completed tourism service products	=	Total actual production costs incurred for tourism services
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4. Conclusion

The tourism business is a highly integrated economic sector; products in this field are mostly services without a specific physical form. Production and service provision have unique characteristics compared to other types of businesses; the production process is also the consumption process, and the proportion of raw material costs is often very small and insignificant. There is no import and export process; most services do not have unfinished products... The above characteristics have directly affected the content and accounting work of tourism businesses. Therefore, after studying this chapter, it is necessary to classify, collect costs, and calculate the cost of tourism products and services. Therefore, the unique characteristics of the tourism industry require service accounting units to understand the types of operations and perform their work effectively.

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