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INTERNAL AUDIT AS A TOOL OF EFFECTIVE MANAGEMENT OF TOURISM ENTERPRISE: HISTORY AND CURRENT STATE

ВНУТРЕННИЙ АУДИТ КАК ИНСТРУМЕНТ ЭФФЕКТИВНОГО УПРАВЛЕНИЯ ТУРИСТИЧЕСКИМ ПРЕДПРИЯТИЕМ: ИСТОРИЯ И СОВРЕМЕННОЕ СОСТОЯНИЕ

Urgency of the research. The urgency of conducting an internal audit of the management accounting system at enterprises is currently caused by the objective need to improve management efficiency and obtain economic benefits for the owner, employee and buyer, and for their making management decisions.

Target setting. In the conditions of formation of market relations in Ukraine, the ability of an enterprise to adapt to new economic conditions acquires great importance, in particular, it relates to the commercialized tourism sector, which main goal is attracting additional investments.

Actual scientific researches and issues analysis. The works by V. V. Nemchenko [1], E. L. Kuzina [2], M. V. Melnik [3], V. M. Rodionova [4], B. N. Sokolova [5], V. I. Shleynikov and other scientists are devoted to this issue.

Uninvestigated parts of general matters defining. It is necessary to continue the study of building an effective audit system for enterprises reflecting the rapidly changing development trends in this sector of economy.

The research objective. The purpose of the article is to reveal the essence of internal audit, as an integral part of enterprise management control in the tourism industry, the history of the emergence and establishment of financial control.

The statement of basic materials. The article discusses the issues of internal auditing at a tourism enterprise as a way to improve the efficiency of enterprise management. One of its functions is control. The history and current state of financial control are described. The concept of internal audit and its form, the role of financial control is revealed.

Conclusions. Thus, financial control as a component of financial management tools existed at different stages of historical development since the epoch of antiquity. It organically changed along with the evolutionary processes of economic relations in society. The internal audit units are now a prerequisite condition for the productive and efficient operation of the enterprise.

Keywords: internal audit; history of financial control; economic control; accounting control; tourism enterprise; tourism industry.

Актуальность темы исследования. Актуальность проведения внутреннего аудита системы учета на предприятиях в настоящее время вызвана объективной необходимостью повышения эффективности управления и получением экономических выгод для владельца, работника и покупателя и принятия ими управленческих решений.

Постановка проблемы. В условиях формирования рыночных отношений важное значение приобретает способность предприятия приспособиться к новым условиям хозяйствования, в особенности это относится к коммерциализированной сфере туризма, главной целью аудита в которой является привлечение дополнительных инвестиций.

Анализ последних исследований и публикаций. Данному вопросу посвящены работы В. В. Немченко [1], Е. Л. Кузиной [2], М. В. Мельник [3], В. М. Родионовой [4], Б. Н. Соколова [5], В. И. Шлейникова и др. ученых.

Выделение ранее неисследованной части общей проблематики. Необходимо продолжить исследование построения эффективной системы аудита предприятий отрасли туризма с учетом быстро изменяющихся тенденций развития этого сектора экономики.

Постановка задач. Цель статьи – раскрыть сущность внутреннего аудита, как неотъемлемой части управленческого контроля предприятий туристической индустрии, историю возникновения и становления финансового контроля.

Изложение основного материала. В статье рассмотрены вопросы проведения внутреннего аудита на туристическом предприятии, как способа повышения эффективности управления предприятием, одной из функций которого является контроль. Описаны история и современное состояние финансового контроля. Раскрыто понятие внутреннего аудита и его формы, роль финансового контроля.

Выводы. Таким образом, финансовый контроль, как составляющая инструментария управления финансами существовал на разных этапах исторического развития ещё с эпохи древности и органично менялся вместе с эволюционными процессами экономических отношений в обществе. Подразделения внутреннего аудита является сегодня необходимым условием для продуктивной и полноценной жизнедеятельности предприятия.

Ключевые слова: внутренний аудит; история финансового контроля; хозяйственный контроль; бухгалтерский контроль; туристическое предприятие; туристическая индустрия.

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Urgency of the research. The urgency of the issues on improving the efficiency of management through the audit procedure is relevant in the context of the transformational processes of the national economy.

Target setting. With the formation of market relations in Ukraine, the enterprise ability to adapt to the new economic conditions becomes important. One of the fastest growing sectors of the economy is the tourism industry. The tourism industry audit is one of the most popular so far, as this sphere is rapidly developing, and accordingly, the number of companies providing such services is constantly increasing.

Actual scientific researches and issues analysis. Various aspects of the problems of conducting internal audit as a means of improving the efficiency of enterprise management, one of whose functions is control, was investigated in scientific works by V. V. Nemchenko [1], E. L. Kuzina [2], M. V. Melnik [3], V. M. Rodionova [4], B. N. Sokolova [5], V. I. Shleynikov, etc.

Uninvestigated parts of general matters defining. However, in the studies carried out, the history and disclosure of the role of financial control as a tool for improving the performance of the tourism company, as well as internal audit as the main instrument of financial control did not get sufficient attention.

The research objective. The purpose of the article is to reveal the essence of internal audit, as an integral part of management control of enterprise in the tourism industry, the history of the emergence and establishment of financial control.

The statement of basic materials. The history of financial control goes back thousands of years. Even under the primitive communal system its members had a strict system of control over the distribution of resources, but because of the absence of money for primitive people, such control cannot be considered financial in the modern word meaning. It appeared almost simultaneously with the finance and the funds circulation [4, p. 15]. The formation of the first states of antiquity and the appearance of monetary systems in them was accompanied by the creation of a system of state financial control. Such control was equally necessary in the construction of the ancient Egyptian pyramids, in collecting taxes on the construction of canals in ancient China, in the construction of the famous Royal Road in Ancient Persia [6, p. 20-21].

The antiquity officials, who were assigned the functions of financial control, carried out their inspections and often had the widest power in the punishments (§ 108) [7, p. 11].

In addition to the state control, internal one was carried out in the slavery farms. It was considered as a prerequisite for effective governance. At least, until the severe systemic crisis of the slave-owning system of the Roman Empire in the III century, such control allowed both to detect financial abuses timely, and to influence the entire organizational and economic mechanism.

In the Middle Ages, the system of financial control experienced the crisis in the newly formed barbaric states, was gradually revived first in separate farms of feudal lords, and then on a state level. At the same time, for example, the rulers of the Frankish state of the 8th–9th centuries endowed vassals with the immunity [8, p. 85].

In the 10th-11th centuries in Western Europe the term "audit" appeared, which was used for organized financial control. An important role in this process belonged to King William I the Conqueror, who for the first time held in 1086 a complete census of the population and lands occupied by England (so-called "Book of the Last Judgment") [8, p. 118]. It was in England at the beginning of the XII century that one of the first in the European history of the bodies of state financial management and control arose - Exchequer. Financial control has increased especially during the Crusades [9, Cap. 13].

Unlike Western Europe Byzantium inherited the Roman system of financial control. Financial control bodies acted here very effectively, given the high level of development of market relations, including enterprises of travel and entertainment industry [10, p. 89]. These financial control bodies fell into decline after the defeat of the Byzantine Empire by the Crusaders in 1204 [11, p. 460-461, 475-477].

The emergence of capitalist enterprises (manufactories) and the Great Geographical Discoveries have increased the monetary circulation, which in turn has strengthened financial control. The basis of accounting has been formed. At the end of the 15th century in Europe. That was the idea of a dual

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recording system. The first description of this record was given in 1494 by the Venetian monk Luca Pacioli in his "Treatise on Accounts and Records" [12].

Reformation of the 16th century was accompanied by a redistribution of property, mass secularization of church lands [13, p. 107]. These processes also affected the tourism infrastructure: in a number of countries monastic hotels, which were often used by travelers, were closed along with Catholic monasteries. Inventory of real estate in Protestant countries caused active financial control [14].

In 1841, Thomas Cook, the founder of organized tourism, began his activity from the first package tour [6, p. 181].

In connection with the rapid economic development of the United States, the growth of industrial production, the evolution of the hotel industry, the increase in passenger traffic across the Atlantic Ocean, and the vigorous activity of travel agencies and shipping companies in this country in 1887 created the American Accounting Association. American and European auditors have had an increasing influence on the tourism and transport enterprises work. At the turn of the 19th–20th centuries passenger transportation was not the main income item for railway companies [6, p. 191].

After the end of the World War I, the geographical area of tourism significantly expanded [6, p. 218]. However, the Great Depression of the 30s and World War II dramatically reduced the number of tourists. The emergence of mass tourism has been observed only since the 1950s, and the transnationalization of the tourism sector has made auditing more extensive. A modern model of audit control, in which the audit of the travel agency was in the collection, evaluation and analysis of audit evidence relating to its financial position, the correctness of accounting and reliability of financial statements were formed.

In Ukraine, financial control was exercised since the formation of Kievan Rus. According to the first collection of legal norms "Russkaya Pravda" the right for financial control was assigned to the Knyaz (King). During the times when Ukraine was a part of the Polish-Lithuanian Commonwealth, internal financial control was regularly carried out in the nobility and magnates' farms with a weak power of the king elected by the nobility. All-Russian financial structures gradually spread in the Ukrainian lands after the accession of Ukraine to Russia. In 1656 Tsar Alexei Mikhailovich established the state financial control body – the Counting Order (otherwise, the Order of Counting Affairs). At the end of the Northern War, Peter I created with new bodies of financial control his reforms, such as the Near Office, the Audit College since 1720, the Audit Office since 1722. In 1810 under Alexander I the Central Audit Office of State Accounts was formed, and in 1892 under Alexander III the first law on state control was adopted. At the same time, the internal audit of tourist enterprises of the Russian Empire, including the first of them ("AT Imatra", "Leopold Lipson's Tourbureau") [6, p. 184] developed in a market economy, which revived only in 1991 after the collapse of the USSR and the proclamation of the independence of Ukraine.

Today, the need for financial control arises from the fact that financial relations can be planned and regulated, as there are specific subjects of financial relations, norms, standards and purposes of the use of financial resources, volumes and timing of financial transactions, legal conditions established by law [15]. Financial control is the process of researching the financial condition and the main results of the financial and economic activities of an enterprise in order to identify reserves for increasing its market value and ensure effective development; it is a means of accumulating, transforming and using information of a financial nature. Subjects of financial control may be different such as state, departmental, internal economical [16, p. 215].

When considering the financial control instruments used by a commercial enterprise to ensure its economic security external audit, internal audit, revision can be identified as the main ones.

External audit is conducted on a contractual basis by independent audit firms or individual auditors in order to objectively assess the reliability of the accounting and financial statements of the entity in accordance with the requirements of the applicable law. This financial control tool provides information to numerous users about the profitability of the enterprise, its solvency, financial independence, market value, etc. Since the external analysis is based on a limited amount of information about the activities of the enterprise, it does not provide an opportunity to reveal all the reasons for the success or failure of the enterprise. The internal audit should be understood as the system of internal control created at the enterprise, carried out for the use of its results by the enterprise management. Its main

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content is factor analysis of profit (loss), profitability, break-even point search, analysis of investment projects, etc. In this connection, the internal audit cannot be independent, but at the same time allows collecting, analyzing and verifying additional information for making management decisions, improving the organization's efficiency, increasing profitability and rational use of generated resources which are integral elements of ensuring the economic security of the enterprise. A separate and very effective type of financial control is an audit, during which one should also check the official actions of officials, in order to comply with the requirements of the organization's economic security.

Financial control is important in the economic activity of enterprises of the tourism industry. It is an instrument of economic security, since it enables to find reserves to improve the financial state of the enterprise; to assess objectively the rationality of using all types of financial resources; to take measures in a timely manner to increase solvency, liquidity and financial stability of the enterprise; to provide optimal production and social development of the team through the use of reserves resulting from the analysis; to provide development of the plan of enterprise financial rehabilitation. The main objective of the economic safety of the tourism enterprise is to ensure its sustainable and most efficient functioning at the present time and to ensure the high potential of development and growth of the enterprise in the future, proceeding from external and internal influences that violate the normal functioning of economic activity [17, p. 32-33].

Unfortunately, the significance of internal audit as an independent type of audit is underestimated in Ukraine at present. Thus, in the Law of Ukraine "On Audit Activity" dated April 22, 1993 (With changes and additions) about internal audit is not mentioned at all [19]. The need for internal control organizations specified not directly the Law of Ukraine dated July 16, 1999. "On Accounting and Financial Reporting in Ukraine" according to which the issues of organization of accounting in an enterprise relate to the competence of its owner or authorized body in accordance with the legislation and constituent documents [20]. This law also does not regulate the obligation of internal control. As a rule, an accountant becomes a simple registrar of business transactions. In the absence of strict rules regarding internal control, a certain "vacuum" in the decision on self-examination of accounting is formed in a business relationship between a manager and an accountant. As practice shows, although enterprise managers have the right to initiate an internal audit of the state of the enterprise accounting, only few of them use this right.

Financial audit is carried out at tourist enterprises not only when it is necessary to attract additional investments, to interest investors or to obtain a bank loan, as well as, if it is provided by the company charter. In this case, it is periodic - it can be annual, quarterly, etc. The financial control of a tourism enterprise means a system of measures to verify the legality, expediency and effectiveness of actions for the formation, distribution and use of financial resources at the disposal of the tourism organization, as well as its departments. These measures can be carried out at different stages of the work of the tourism enterprise by financial control bodies, which composition and powers are fixed in the company's regulatory documents in accordance with the law [17, p. 30]. Traditionally, tourism managers order audit services to check the financial statement, to find errors in it before the expected tax audit (timely and qualitatively audit can reduce the risk of tax violations found) [24, p. 204-205].

Conducting an internal audit of a tourism enterprise will allow to establish effective control over all enterprise structural subdivisions, to identify timely the shortcomings of the internal control system and developing measures to eliminate them in order to prevent future occurrences, to identify unused internal reserves to increase the efficiency of the enterprise, which is a prerequisite for development and improvement of business efficiency.

Conclusions. Financial control as a component of financial management tools existed at different stages of historical development since the epoch of antiquity and organically changed along with the evolutionary processes of economic relations in society. In modern conditions, within the framework of internal audit, not only detailed control over the safety of assets is carried out, but also control over the policy and quality of management at tourism enterprises. Internal control affects the effectiveness of all functions of the management system, interacting with each of them, evaluates them in terms of con-

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sistency with the overall management strategy; internal control minimizes uncertainty and risk. Today internal audit is a prerequisite for productive and full-fledged functioning of the enterprise.

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