

FEATURES OF INTERNAL AUDIT OF THE IMPLEMENTATION OF SERVICES OF THE HOTEL INDUSTRY

Sachenko S.I.

Candidate of Economic Sciences,
Senior Lecturer at Department of Audit, Revision and Analysis,
Ternopil National Economic University

Panasiuk V.M.

Candidate of Economic Sciences, Associate Professor,
Dean of Faculty of Accounting and Auditing,
Ternopil National Economic University

Chereshniuk O.M.

Candidate of Economic Sciences,
Senior Instructor at Department of Audit, Revision and Analysis,
Ternopil National Economic University

The European integration processes, as well as the tourism promotion, encourage the development of hotel facilities and, as a result, the increase of requirements to their service rendering. The priority of revenues research during the internal audit of the hotel facilities is defined. Namely, the revenues from the sale of finished products, goods, and hotel services are checked individually taking into account the organizational basis of the order of settlement terms at the enterprise by applying the analytical procedures for different activities.

It is determined that the internal audit of the hotel facilities' enterprise includes the calculation of revealed variance rates, spread sheet formation, determination of the task performance level of revenue internal audit. During the internal audit decentralization, it is suggested to appoint the responsibilities on program development and methodological support of the previous, current and next accounting control in job descriptions of relevant accounting personnel; forming the information control system at all management levels. It will reduce the risk of errors and distortions of the accounting information on revenues and expenses during its formation.

An important means of economic control at the hotel facilities' enterprise is the inventory auditing of material assets. This procedure is suggested to be performed during the daily hotel room cleaning, as well as the room checking during the client's leaving the hotel. It will provide an opportunity to quickly reveal the facts of property damage or theft.

The use of special software for hotel inventory auditing is suggested for the hotels, which have primary property recording, material report forming with different intervals, monitoring of objects movement between financially fixed entities, analytical reports, and additional information forming.

The use of such an approach to the formation of the internal monitoring system of the inventory and logistics management will provide an opportunity to reduce the material expenses of the hotel facilities' enterprise (in particular, the loss of property), as well as prevent the additional expenses for upgrading the material and technical base; facilitate the procedure of the inventory auditing in the hotel room capacity; promptly obtain the data on the property movement of the enterprise; reduce the number of errors and inconsistencies during the inventory auditing.