

FRANCHISING PARTNERSHIP IN THE TOURISM BUSINESS: ACCOUNTING-CONTROL ASPECT

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The main topic of this article is relevant, and as far as one of the most popular forms of doing business in many industries of the world economy is franchising.

The development of franchising is changing the operating conditions of the economic entities, leading necessity of the reorganising the economic processes, generating new knowledge and implementing them into economic activities.

Franchising partnership in the tourism business as a form of the business partnership contributes to the formation, preservation, and consolidation of its competitive advantages, ensuring the sustainable development, making it possible to extend lifes-

pan, and also reducing the risks of the economic activity.

Mentioned advantages are becoming unconditional only in the case of establishing the information exchange, accounting, and control of the effects of the subjects' functioning at the franchising partnership.

The article specifies the level of the franchising development in the real sector of the national economy in Ukraine and its advantages of using, organising aspects of the business partnership of the franchising tourism network, the requirements to the accounting system, its construction will give all necessary information for making a control of franchising obligations.