

TOURIST ENTERPRISES, CONCEPT ON TOURISM DEVELOPMENT AND ITS ACCOUNTING

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Abstract

Nowadays, the tourist phenomenon involves millions of people moving from their permanent home to a temporary residence. To enable tourists to travel these people have different needs: for transport, sleeping, and for meals, etc. The sum of all these services is what we define as the hospitality industry, which is one of the world's leading economic activities. But what do you mean by economic activity? Economic activity is the coordinated and organized whole of all actions and actions to find the goods and services that are appropriate for achieving the goal. At the core of any economic activity lies the fulfillment of human needs. The need for tourism thus constitutes the core of the economic activity of enterprises operating in the field of tourism. Economic activity generally relies on four very interdependent moments: a) Finding the necessary resources for production. The first phase of this activity consists in providing the necessary factors for production, raw material, work, capital. b) The production of goods or services; The second phase that satisfies the needs consists in: the most appropriate combination of resources used; the transformation of goods and labor into finished products or services (accommodation, restaurant, travel packages, transportation services, etc.) Knowing the key financial concepts and the proper use of calculating and mathematical skills in personal finance situations are generally considered as a basic criterion for assessing a person as financially cultured. For this reason, the accurate measurement of these two criteria also constitutes one of the main objectives of the survey. This is to be achieved through a community of 8 well-studied questions that test respondents' knowledge on simple concepts such as: simple and compound interest, risk, return on investment, and inflation. In our analysis we will focus on the accounting system that provides users with both financial and non-financial information. Budgets, a tool often used, have been around for a long time. Operating budgets seem to be the most common. Although rarely used for their, potential, operating budgets are usually among the first budget budgets. The numbers for these budgets are not difficult to handle and most managers will give at least some confidence in their benefit. In the objectives of the paper, we will also consider how the internal user is oriented to use the accounting information and to use it straight to it.

11 Key words: Budget, operational data, Ministry of Finance in Kosovo, Empirical Study Accounting Empirical studies, interest, risk, Accountings politics

JEL Classification Security System: N0, N1, N2, N3, O1, O2, O3. 1.1

Introduction

Enterprises operating in the tourism sector are service enterprises, although in some cases they also show features that differentiate them from service companies. The activity of tourist enterprises is characterized by some elements that differ from the production activity of the goods where we mention:

- Intricacy of services (does not allow service judgment before consumption);
- Property storage (service that is not sold is considered a loss);
- The inability to transfer space services;
- Direct contact between the client and the staff;

The production of tourist services supports two types of elements:

- a) Physical elements, which are the material elements necessary for the production and the environment in which it is carried out.
- b) Human elements, which in touristic enterprises play a major role not only at the moment of service production, but also in sales.

Tourist enterprises, especially hotels, are characterized by intensive and direct contact between the staff and the client. Measuring this contact is not simply given by the amount of time the staff passes with the client, but by the quality of the contact's own modalities. The latter provide an image for the enterprise to have a direct impact on its success or failure. The client's participation is very high in tourist activities due to the characteristics of tourist services and the level of involvement of human resources in the production of tourist services. Capital budgeting, however, does not fit well with many businessmen. This is partly due to the difficulties of preparing a capital budget. Cash flow assessments should be further delayed in the future and unfamiliar terms such as cost weighted average capital and internal rates of return, creep into terminology. Recent years academic studies have focused on emotions to explain the behavior of investors and the performance of financial markets. It should be noted that "Traditional finance theory" is built on the assumption that investors always make rational decisions having a single objective, maximizing the benefit in a risk environment and insecurity. The application of financial models means that individuals include information in the decision-making process using probability rules and statistics in calculations, leaving aside emotions. However, it should be noted that investors experience a series of emotions as they make a decision, and the more important this decision is, the stronger the emotions.

- a) Calculations related to these terms are often unrecognizable; many businesses have learned to operate without a formal capital budget.
- b) However, properly used, a capital budgeting process can help reduce the risk of making the wrong decision.
- c) Capital budgeting is useful as a decision-making tool.
- d) Accountants, and some staff and some managers, have probably been trained to make the calculations needed to determine the present.
- e) Financial analyzes that have been made in the field of rational economic behavior generally do not take into account the role of emotions

Methodology

Enterprise and Environment

The tourism enterprise is a subsystem operating in a wider system, by which it performs a series of exchanges; the enterprise receives inputs from the external environment and supplies outputs in terms of goods and services. Efficiently administering an enterprise means knowing how to value inputs coming from abroad that are expressed in the form of opportunities (as a requirement) or rules (laws). The surrounding environment of the tourist enterprise is distinguished as follows:

- Natural and physical, cultural, technological, socio-political and economic resources;
- Register of used resources;
- The demand market for the services provided;

The assessment of the outdoor inputs should be the focus of the activity of the enterprise, since any positive or negative movement that is verified in the environment may influence the activity of the enterprise in the short or long term. The natural and physical environment is very important for the enterprise, and in many cases, it is the primary reason for choosing a tourist destination from the tourists. Likewise, the cultural environment has a determining role for the development of host enterprises in some localities, while the social, political, economic environment is more important in others. The technological environment influences production processes at the hotel (reservation or restaurant) by influencing the organization or the number of staff needed. However, it should be said that not all types of premises have the same degree of importance at the same time for the enterprise. The Scientific research work will become more accessible and easier if it is based on the relevant built-in and verified methodology. The methodology that will be used during the drafting of the paper will be

based mainly on the domestic and foreign doctrinal points of view. Not only is this a lost opportunity for investors to benefit from precious stocks in the market, but market exit at its low points hurt investors when they "sell less" and see no returns on their investments. 2.1 The negative and positive emotions. Albania's population is younger than that of other European countries. A third of its 3.1 million inhabitants is under the age of 15, and 40% is younger than 18. The population grew by 1.2% per year in the period 1980–1999, with a fertility rate in 1999 of 2.4 children per woman of childbearing. The country experienced even higher population growth in earlier decades, encouraged by the policy of the Communist regime. A high proportion of Albania's population lives in rural areas, amounting to 58% in 2001. However, since restrictions on freedom of movement were lifted in the 1990s, there has been a level of internal migration from rural to urban areas, that is unprecedented in Albania. In 1979, only 33.5% of the population was urban. This figure rose to 35.5% in 1989, and in 2001 it reached 42.1%. Due to this influx, the population in the district of Tirana While negative emotions prevent us from benefiting from the market, positive ones make us very optimistic; we forget to do things like keeping our low tariffs, thinking about our risk tolerance, or keeping an eye on diversification. Economic analyzes that have dealt with rational economic behavior have largely disregarded the role of emotions Regardless of research on emotions, the description of the term "emotion" is defined very rarely.

Methodology

This paper upon the characteristics and features it carries is based only on the qualitative method of analyzing the issues addressed in it. It aims to answer the questions: How? Why? What's the way? 2.2 Decision making process and importance of Constancy In the traditional literacy and decision-making literature of a decision is mainly treated as a cognitive phenomenon and conceptualized as a goal or final point for a more complex process of reflection, which includes an assessment of the consequences and uncertainties. (Parkin 1996) determined the variables of a personal decision-making process consisting of five phases: Defining the Problem; thinking; trial; decision; and action. Parkin identified the impacts commonly affecting this process, such as behavioral history, beliefs, and situations. With all the research done today that includes emotions and choices, it is difficult to ignore the fact that emotion drives decision-making

Literature Review and Hypothesis

Researcher and Professor Svenson (1996) distinguished four levels of decision-making. The first level of decision-making processes involves many quick and mostly automatic and unconscious decisions. The decisions taken with respect to one or more attributes that favor the elected candidate belong to the decisions second level. The third level means that decision-making is a process that refers to choices between alternatives in relation to conflict of intent. People can believe that their knowledge is more accurate than what they really are, may think that their skills are above the average can have an illusion of control or may be too optimistic about the future. Thus, aspects of others are taken into account when making decisions in uncertainty and people are more affected by perceived risk than objective risk (Diacon & Ennew, 2001). Risk perception is an indispensable component of financial decision making and other risk-taking behaviors It is also necessary to make a distinction between risk and risk events.

Research Goal Analyze

The tourist product cannot be classified as split apart from other activities; it is considered as a multiple mix of activities that are of interest to all economic sectors. We say this by considering the fact that tourism is linked to other economic activities by assessing the impact of the tourism sector on the national economy, its impact on the balance of payments, the assessment of tourists' expenses and other variables measured not with much difficulty. Through the method of analysis, I intend to analyze the native and international legislation in place for the regulation of legal relations. In psychology, risk is perceived as a subjective construct influenced by the way an event is interpreted. Therefore, perceived risk differently from different people in different contexts. An analysis of how people make investment decisions confirm that objective probability estimates have only a weak impact on the decision-making process. Risk is defined as the probability of decision results in the context of expected service theories, which are applied to understand financial decision making. In 2017, the GOA initiated a comprehensive reform of the health system. This led to a change in the method of funding providers, and began the transition of HII to a single-payer. This was followed by steps to consolidate the PHC budgets in HII, and to allocate it by region, and then to allocate it by Health Center. The Director of the HC (as well as a Board) would be responsible for managing the funds in the bank accounts for each HC. A contract process was designed

between HII and each HC to specify the package of services to be provided in the HC in order to receive payments from HII. (National Health Accounts (NHA), Albania, July 27, 2010)

Hypothesis 1. A part the subjective elements the evaluation was also based on objective ones, related to the work quality, the work results and professional know ledges etc.

Hypothesis 2: With all the efforts of avoiding the subjective elements there still wasn't a correct evaluation.

Hypothesis 3: The final evaluation, which was completed by the head of the institution, included the general evaluation with points, the general evaluation in words, proposals for further qualifications based on the evaluations, and also the head of the institution giving ideas of a different leveled job.

Reforms and public administration standards

Technological evolution and fast-paced social development have transformed manners for vacation and human tourism nowadays. His demands for accommodation have also become more and more different. The ease of moving enables them to frequently frequent distant lands, with different habits and so he faces these services and sometimes judges them critically. Thus, each type of host activity should give a precise identity according to modern hospitality requirements according to different typological characteristics.

The laws directly or indirectly discipline this activity to guarantee the tourist with a system that respects the comfort, hygiene, quality and the right number of services. The typological classification determines these types of host structures. In 1998, the ministers of community places concluded the fields and most important of intervention for the modernization of the public administration. These directions were:

1. A better improvement through laws and norms
2. The use of the public services standards for the society
3. Full using of the electronically systems
4. Placing the competition system in accomplishing the duties
5. The forming of the public functionaries

On the other side, these elements would serve Albania to create a public administration based on the standards, which our country should have aimed for and realize them for the integration into the European Union.

- The state role
- The relationships of the government with community

First, the role of the state means passing not only from a state that offers services, but into a state which fixes and guarantees services and within the logic of management and economical judgments against the logic of autocratic structures, aiming the satisfactions of the society. (Public administration, Koxhaj A, 2002).

- a) One of the most significant indicators of high-quality living has been the ever-growing use of leisure-time tourism.
- b) Along with the effects it has had over these years in culture, environment, lifestyle etc; often it has been a major factor in economic growth, social growth, or development of a destination in general.
- c) More and more destinations are interested in understanding the role of different factors and their participation in future tourism developments.
- d) By analyzing the positive and negative effects of any factor, any destination or touristic organization can use them in favor of developing new tourist products, creating more income and more sustainability in the future.

Conclusions

It should be emphasized that hospitality is not an exclusive object of their activity, as they can also provide material benefits, such as restaurant activity or other types of services. The primary object of the host enterprises

is the production of accommodation service, the presence of other services is complementary and completes their product, satisfying and meeting the different needs and requirements of the clientele, while increasing the enterprise's ability to provide income. The association between successful delivery and bureaucratic performance is difficult to identify and has led to an increasing interest in establishing the relationship between bureaucratic performance and development outcomes. In the case of Pakistan, measures to augment the bureaucratic performance entail civil service reforms over the past decades. The reform has led to a system in which performance is supposed to be evaluated but these reforms have had little impact on actual performance. (Hussain, 2007; Tanwir 2010). The reason for this can be two-fold: Either the reformers may have implemented the wrong types of reforms or the civil servants may be resistant to reform since they feel that the present system is optimal for them and have created roadblocks for its implementation. We argue that the one of the possible reasons for this lack of impact might be because the civil service reformers have failed to fully understand the various performance evaluation systems, which in turn means that the system that has been implemented is the wrong one. We also find that the majority of bureaucrats recognize that the present system is flawed and would be willing to accept a revised system that accurately measures and rewards performance. In this article we look at the various models of performance management systems and narrow down the performance evaluation system that best fits the context. The evaluation of the performance is determined as an evaluation of the past and actual performance of an administration employee according to the standards organization performance. The process of evaluation of the performance consists on:

1. The work standards.
2. The evaluation of the actual employee's performance related to these standards

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