

ELEMENTS OF ORGANIZATION IN TOURIST DEVELOPMENT ACCOUNTING AND ACCURACY OF ACCOUNTING STATEMENTS, IN ALBANIA AND KOSOVO

Prof.Dr. ALBA DUMI
Dr HAVA MUCOLLARI

²TBU Tirana University, "Department of Finance and Accounting, Tirana University, Albania

Abstract

Tourism development can produce an inflation effect, especially in the early stages when the supply of goods and services often does not respond to rising demand. Often there is an inequality between the spending power of the tourist and the host population. Likewise, as a result of tourist demand for housing, house prices rise rapidly.

In 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 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.

Tourism development exerts direct economic effects on the activity of economic organizations participating in meeting tourism needs. Participation of these activities in meeting the tourist needs in different countries is different. 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.

Key words: Finance, Accounting, Kosovo touristic outputs, Ministry of Finance in Albania and Kosovo, Empirical Study Accounting Empirical studies, interest, risk, Accounting's politics,

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

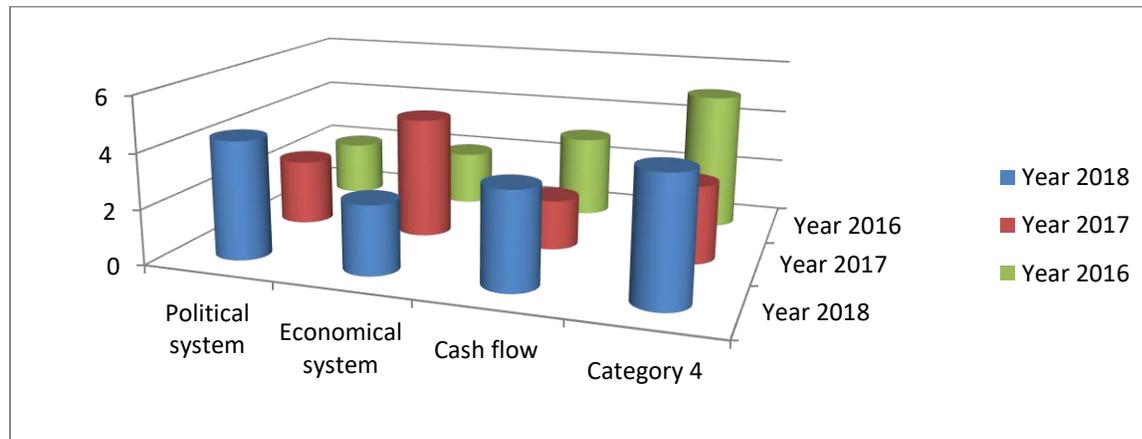
1.1 Introduction

When we mention the connection between emotions and financial decisions, we have to deal with the impact of emotions on our money transactions, as a result of financial decisions, since money is among the few things in life that push us into deep emotional reactions and have an impact long-term behavior in the individual's behavior. Emotional aspect empowerment is important because money is one of the strongest motivators of people's behavior and explains how people feel about themselves, their work, and others. (Gouling A 1979)

Destination, or the terminus of tourists' holiday, is a complex link between geography (with all the resources -human and natural -it offers you) and tourism (with all the activities they can undertake and services they can consume during the stay). The services forming the tourist product/products offered/given at a destination, and which must be differentiated from those offered by competitors, are the ones "forming" the brand. By tourist destination one can understand a country, a region within a country, a city, a village or a resort. (Mazilu M, 2010) Whatever the type of destination, the marketing tasks are the same: creating a favorable image of the destination in the target segments of visitors, the design of tools to support and promote the image and, not least, promoting the image of the destination in the regions of origin. These topics will be covered in this article, focusing on elements that define a tourist

destination, the functions of a destination, but also the items which define the image of a destination and its competitiveness, which offer extra durability given this concept, decision making gains a different meaning for different individuals, in countries with different economic and political systems. Investor emotional cycles in essence move into market cycles. Human emotions make investors feel bad about money investing that the market is back again. (Parkin 1996) 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.



Source: Financial analyzes that have been made in the field of rational economic behavior generally do not take into account the role of emotions. (Callonn, 2012)

2.1 Decision making process and importance of Constancy

Tourist destinations with limited financial resources for marketing activities face many difficulties in producing an impact on the tourist market. It is therefore vital for Romania to adopt a policy of marketing such as "hitting the bull's eye", thus directing the efforts toward clearly defined goals and using the most effective marketing tools. (Mazilu M, 2010) Decisions to rescue now to buy a desired product in the future, or not to save, but to borrow money and save later, are inter-temporal choices with consequences at various points on time.

Type of organization	Should tourism become year-round?			Total (%)
	Disagree (%)	Neutral (%)	Agree (%)	
Non-Tourism business	9.1	18	73	100
Accommodation	12.0	12	76	100
Tour provider/Attractions	0.0	0	100	100
Gallery, Craft, Gift or Clothing Shop	0.0	10	90	100
Food or Beverage services/Restaurants	9.1	9	82	100
Winery/Cider brewer	11.1	11	78	100
Agriculture	66.7	7	27	100
Government	0.0	100	0	100
Marketing/Industry Association	20.0	0	80	100
NGO	66.7	33	0	100

Note: $n = 115$; Pearson χ^2 (Monte Carlo) = 50.1; $p < 0.001$

Opinions on tourism as a year-round industry

The rewards for possessing a commodity are immediately or in the future traded outside the cost of repaying borrowed money in installments or paying the price immediately in the future. It's almost like this the idea of logic is something we have done to hide the fact that emotions are heavily involved in how we make decisions. Choosing the product and choosing the financing method

2.2 The negative and positive emotions.

Major obstacles are encountered in the use of the territory and the presence in certain areas of tourism development, the polluting industry. Whereas, in some cases, special phases of industrial or artisanal processing increase the role of attractive motives for so-called industrial tourism. Existence in certain places of entities or organizations dealing with the organization of courses for the exercise of some craftsmen or to keep alive old traditions, such as engraving on wood and various crafts, are motives that are the cause of tourist flows.

	(%)	(%)	(%)	(%)
Preserve and promote nature	0.0	3.6	96.4	100
Conserve and promote culture	1.8	7.2	91.0	100
Promote historical attractions	1.8	7.2	91.0	100
Develop and promote wineries	9.9	9.0	81.1	100
Develop and promote agriculture	0.0	5.4	94.6	100
Develop and promote local food	0.9	3.6	95.5	100
Develop and promote outdoor activities	0.0	7.2	92.8	100
Develop new and upscale accommodation	29.7	17.1	53.2	100
Develop attractive transportation options	9.9	14.4	75.7	100
Develop and promote festivals	1.8	13.5	84.7	100
Develop and promote local artist fairs	9.9	12.6	77.5	100

These elements that are important for tourism development, source: https://www.researchgate.net/figure/Elements-that-are-important-for-tourism-development_tbl5_266141960

The most apparent aspects of tourism-industry interdependence appear to be the consumption by tourists of the goods produced by the industry itself. This consumption are divided into two groups: direct, related to the transfer of tourists, such as equipment for hotels, holiday homes, means of transport etc; and commonly used as clothing, food, postcards, souvenirs, gifts etc.

2.2 Decision making process and importance of Constancy

The multiplicative analysis deals mainly with the theory of income generated and jobs created by tourism development. The purpose of the multiplier analysis is to determine the impact created on a tourist destination for each dollar spent on purchasing the tourist product or its components.

- a) The greater the use of local / regional resources and the lower the ratio of the use of imported goods that are part of local consumption and production costs, the greater will be the multiplier effect.
- b) Many debates about tourism's contribution to economic development in general relate to how to filter tourist spending between the economies by stimulating other sectors.

3. LITERATURE REVIEW AND HYPOTHESES

There are various theories that can be applied to optimize the economic benefits of tourism in an event or region. In national and regional plans policies aim to ensure that economic benefits will increase even if they are applied locally. In the absence of national and regional planning, the local community can often implement appropriate policies and strategies.

Less than one month	1 - 3 months	4 - 6 months	7 - 10 months	All year round	Total
(%)	(%)	(%)	(%)	(%)	(%)
0.8	3.3	8.3	16.7	70.8	100

$n = 120$

4.2 Importance of tourism development

To understand stakeholders perceptions about the development plans over the planning period to 2021 by the County of Prince Edward Official Plan (2006), respondents were asked how important they considered tourism in the future viability of the county. The majority of respondents felt that tourism is extremely important for the county (66%) (See table 4). Next,

Months of Business Operation

The basis for expanding economic benefits is the optimal use of domestically produced goods and services, region and locality as inputs to the tourism industry, thus increasing the local value added of tourism. This will reduce the amount of money spent on buying goods and import services.

CONCLUSIONS

Changing the lifestyle is a last resort, though it would be the most effective way of coping. Younger people are more flexible than older people. However, older people who have experienced economic recessions earlier are better able to cope than young people who do not have such experience

Many of the goods and services developed or created for tourist services are often tradable to the locals, as well as potential opportunities for direct exports, directly affecting economic growth by increasing foreign currency earnings. The total local ownership of hotels and commodities and other tourist services such as restaurants, travel agencies etc. will maximize the income from invested capital, giving the local population more opportunities to control development and operation in tourism.

The creation of tourism product and its diversity is an important aspect of the expansion and expansion of new tourist areas, especially in developing countries. To justify investments, the expansion of tourism activities should be based on a carefully studied market and analysis of the country's characteristics.

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