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INFORMATION PROVIDING AUDIT OF TOURISM ACTIVITY

In the current conditions of the tourism business, there was an urgent need for reorganization of audit in the field of tourism activity, which should increase the level of service provision at the level of international standards. The basis of the information provision of the audit is that the tourism sphere is the leading direction of Ukraine's economic and social development. The growth of competitiveness among tourism representatives involves the adoption of effective both managerial and economic decisions, which are based on the results of audit control. Information provision of the audit of tourist activity is formed, first of all, in the accounting system. Quality assurance of auditing is one of the main tasks for the adoption of effective management decisions in travel companies. In a modern business district, tourist networks can only survive stably and productively, provided that each participant has an accurate audit record to avoid bankruptcy, which is now increasingly common in the tourist environment. The accounting of tourism industry enterprises has a number of peculiarities related to the technology of forming and providing tourist services, the structure of the tourist product, the organizational form of tourism activity, the requirements of legislation on organization and taxation. Information provision is a system for obtaining, evaluating, storing and processing data, created for the purpose of developing management decisions [1, p. 134]. The concept of audit in scientific literature in recent years is reduced to an abstract interpretation as a process. The process itself is understood by foreign and domestic authors as reducing to an acceptable level of information risk for users of financial reporting. Some of them specify that this is a process of collecting and collecting data on economic phenomena and factors [2, p. 23]. For the formation of information support auditing tourism activities corresponds to the accounting department, which provides all the necessary information on the status of accounting

entities of these institutions. Due to the quality of the audit, the travel agencies will be able to make effective management decisions. The quality of information support depends directly on the stages of accounting. Domestic scholars list a number of such stages: chronological and constant in time and systematic on observation objects; measuring objects of accounting - economic assets and capital, economic processes and their results - through a single monetary meter; registration and classification of data on changes in accounting objects in order to systematize them by type; generalization of information for the purpose of compilation of reports [3, p. 198]. Hence, the direct dependence of the quality of the information provision of the audit and the stages of accounting, there is a direct dependence, as the right decisions and further development of tourism activity are formed through accounting methods. It should be noted that the audit performs a large number of functions, but in our opinion, information is one of the most important ones. After all, the information provision is the main source of supply of existing and actual information to various management entities.

Summarizing, we note that the growth of the tourist flow in the world and the rapid development of the tourism business is particularly raising the issue of audit and its information support. The feature of the tourism business is manifested in the presence of various risk factors that are directly related to the audit. Building on this all, one of the most important conditions for the correct and productive functioning of tourism activity is the information provision of an audit that should meet the fundamental need - the need for safety and efficiency.

REFERENCES

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