



Features Of The Audit Of Travel Organizations

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ABSTRACT

The article discusses the main aspects of audit in the field of tourism, the service sector in general, which in general should be taken into account by the auditor when planning all stages of the audit. At the same time, it is necessary to take into account what role the audited subject plays in tourism: whether he is a uroperator or a travel agent. This determines the specifics of its accounting and reporting system, the selected taxation models, and, accordingly, the auditor's audit operations.

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Introduction

An audit is an activity that collects and evaluates facts about the functioning and position of an organization, carried out by a competent independent person. It is aimed at reducing information risk, i.e. the likelihood that financial statements contain false and inaccurate information for their users.

The purpose of the audit of a tourist organization is the formation and expression of an auditor (audit group) on the compliance of the accounting and analytical subsystem with the provisions (requirements) of regulatory documents governing the activities of this organization.

Main part

The goal determines the objectives of the audit of a tourist organization:

Critical assessment of the management structure of the tourism organization;

·Checking the correctness of the formation of accounting information on the costs, expenses and income of the tourist organization;

·Study of the peculiarities of accounting for foreign exchange transactions in a tourist organization;

·A comprehensive study of the state and prospects for the development of accounting - management accounting;

·Checking the organization and methods of tax accounting;

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- Drawing up an auditor's report;
- Development of recommendations for improving the accounting and analytical system.

An audit of a travel company is an event that involves the collection, assessment and analysis of audit evidence concerning the financial position of a travel company, and the result is the expression of the auditor's opinion on the correctness of accounting and the reliability of the accounting statements of this economic entity. If the auditor discovers the facts of non-compliance by an economic entity with the requirements of regulatory enactments, he should more carefully examine the circumstances in which violations were committed, and also assess how the identified violations will affect the reliability of the financial statements. Facts of non-compliance with the requirements of regulatory enactments should be taken into account by the auditor when drawing up an auditor's report.

Audits can be proactive (at the request of the owners, by the decision of the governing body, etc.) or mandatory. In tourism organizations, the audit is mainly of a proactive nature, i.e. carried out at the request of the owner.

An audit can be complete, that is, covering all sections of accounting, in accordance with a certain sample, and partial, in which only part of the accounting sections are checked, in agreement with the management of the travel agency.

To conduct an audit, a tourist organization submits mainly the following documents: photocopies of the certificate of state registration, certificates of tax registration and the annual balance sheet and profit and loss statement submitted to the tax authorities for the audited period, certified by the seal and signatures in the original, statutory documents, a copy of the order on the appointment of the head and chief accountant, photocopies of existing licenses and permits, information on settlement, currency and other bank accounts, information on managers and accountants, having the right of the first and second signatures, an extract from an order, order or other document on the appointment of an audit, information about the location of the organization and its separate structural divisions, information about real estate objects and vehicles owned by the enterprise, a copy of the order on accounting policy for the audited period, general ledger, all primary documentation on accounts, advance reports, invoices, purchase book, sales book, contracts, acts of completion.

Currently, many methods of general audit and audit of organizations of various forms of ownership and industries are used, although there are few developments in the field of tourism. The methodology for auditing fixed assets and intangible assets, cash, funds in calculations, borrowed resources, etc. in tourism organizations is the same as for enterprises in other industries. But tourist organizations have their own specifics.

Many tour operators carry out business transactions with travel agents on the basis of agency agreements. The algorithm for checking such an agreement includes a visual assessment of the compliance of the title with the content of the agreement, checking the presence of all clauses provided for by civil and accounting legislation and developing proposals for improving the form of this agreement.

Audit of expenses and income. In general, the methodology for auditing the costs and incomes of tour operators and travel agents is identical, but there are some peculiarities.

The main feature is that travel agents apply the Methodological Recommendations for accounting of costs included in distribution and production costs, and financial results at trade and public catering establishments. Therefore, the auditor must first of all identify the compliance of the travel agent's cost accounting methodology with the norms of these Guidelines. After that, you should find out how the provisions of other regulatory documents are being observed.

As part of the financial accounting of costs, the auditor establishes the compliance of the grouping of costs of the tour operator with the requirements of the Features of the composition of costs included in the cost of a tourist product by organizations engaged in tourist activities. In accordance with this document, the costs of the tour operator should be grouped into five elements: material costs, labor costs, social deductions, depreciation deductions, and other costs. In addition, costs are classified according to two main criteria:

1. by line of business: expenses for ordinary activities, non-operating expenses, extraordinary expenses;
2. by areas of activity: costs associated with the acquisition of inventories, costs associated with production and management processes.

If the tour operator has organized management accounting, then the auditor must conduct a separate check of the block of the accounting - analytical system - management accounting. An audit of management accounting takes place in several stages: a legal and economic assessment of the structure of management accounting, a study of internal documents regulating the activities and functions of management accounting, job descriptions of employees of management accounting.

The final stage of checking the cost accounting of the tour operator is the development of recommendations for improving this section of the accounting and analytical system. It is advisable to develop an alternative internal corporate document - Regulation on the composition of costs included in the cost of tourism products (services) and the formation of financial results.

Next, the composition and methodology for accounting for the tour operator's expenses are checked. In the audit process, it is necessary to group expenses in the auditor's working paper into three headings: expenses from ordinary activities, non-operating expenses and emergency expenses. The study of the composition of the tour operator's expenses in accordance with their classification will reveal violations, for example, an unreasonable decrease in the amount of profit for the reporting year.

Tour operators incur costs in two areas: charter flights and the creation of a new tourist product. The cost of expenses for charter flights includes expenses arising from the purchase of chartering services for all seats of a vehicle or part of it (charter) from a carrier organization and the purchase of a certain number of seats in a vehicle performing a regular or charter flight.

The auditor carefully checks the validity and accounting procedure for the development of a new tourism product. Expenses for the development of a tourism product are included in deferred expenses and charged to account 9700 "Prepaid expenses". After the sale of the tourist product, these expenses are written off to the cost of the tourist product in equal parts within a certain period, which is set by the tour operator.

During the audit, a legal analysis of the documentation drawn up in the development and promotion of a tourist product is carried out. It is also necessary to check the correctness of attributing the costs of developing a new tourism product to the accounts of contractors. Some organizations take into account these expenses on the debit of account 2000 "Main production" and the credit of account 6000 "Settlement with suppliers and contractors", and should be credited to account 7600 "Settlements with various debtors and creditors".

Most travel companies operate on a simplified taxation system, as it is beneficial for travel businesses (no need to draw up declarations for various taxes, do not pay VAT). Tourist organizations often choose "income minus expenses" as an object, since the volume of expenses in travel agencies is quite large.

The tour operator and the travel agent usually conclude a sales contract between themselves. Then the activities of the agency can be considered as trade, and the tours themselves - as purchased goods for further resale. It turns out that the voucher is a commodity, and it can be taken into account as an expense for calculating the single tax. However, this approach is considered a violation. Specialists from the Ministry of Finance came to the conclusion that a tourist voucher is not a commodity. She only confirms the right to tour. And firms cannot take into account the cost of purchasing tickets when calculating the single tax.

To solve the problem, instead of a sales contract, you can conclude other types of contracts. For example, it can be a service contract or a mediation contract.

In the first case, the travel agent (performer), on the instructions of the tour operator (customer), provides services for the tourist. Then the costs of acquiring the rights to residence, air travel, transfer, etc. can be attributed to material costs.

In the second case, it can be a commission agreement, an agency agreement or another similar one. Then the tour operator acts on the part of the principal (principal), and the travel agent on the part of the commission agent (agent). Under the agreement, one party, on behalf of the other, sells a tourist product for a fee. Money received by the travel agent from tourists will not be his property. The agency only owns commissions, and this will be its income.

The auditor must carefully check the compliance of all expenses and income of the tour operator with the regulatory documents, analyze the correctness of the conclusion of contracts between the tour operator and the travel agent.

The tour operator must allocate revenue from the promotion of a tourism product as regular income. Proceeds associated with the provision for a fee for temporary use of the assets of the tour operator, participation in the authorized capital of organizations and other income constitute the operating income of the tour operator.

As a result of checking the correctness of the formation of data on the organization's income in the accounting, the auditor receives information about the amount of profit. Since there are five types of profit in accounting, it is necessary to check the reliability of the indicators of gross profit, profit from product sales, profit before tax, taxable profit and net profit. Particular attention should be paid to the distribution of the organization's net profit.

The auditor's report contains three mandatory elements:

1.) The introductory part of the auditor's report provides general information about the audit firm.

2.) The main (analytical) part, which contains information on the general results of checking the state of the accounting and analytical system and the system of internal control and their compliance with the provisions of regulatory documents governing accounting.

3.) The final part of the audit report is the opinion of the audit firm on the reliability of the financial statements of the economic entity. The final part should include: the title of this part; targeting of the final part; the name of the economic entity; object of audit; reference to regulatory documents governing the procedure for drawing up and submitting financial statements; the opinion of the auditing organization on the reliability of the financial statements of the investigated economic entity; date of the auditor's report.

The conclusion must be accompanied by the financial statements of the economic entity in respect of which the audit was carried out.

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