

ROMANIAN TOURISM PERFORMING, REPRESENTATION DONE?

Silvia Popescu Ph.D.

Associate Professor

Economics Faculty "Titu Maiorescu" University
Postdoctoral researcher, Faculty of Management and Business
University of Bucharest, Romania

CalotăTraian-Ovidiu Ph.D.

Lecturer, the Faculty of Economic Sciences

Department of Accounting and Managerial Information System
Titu Maiorescu University, Bucharest, Romania

ABSTRACT

We chose to tackle this problem because we considered it of great opportunity for the Romanian economy and yet insufficiently addressed in education, scientific research and especially contemporary economic policies. To answer the question, in fact, gave the title of the paper, we start from the observation that in all economic systems, tourism plays an increasingly important due to the increasing contribution to Gross Domestic Product and the strong social and cultural impact of it.

Keywords: tourism management, information accounting, managerial accounting, due diligence, accounting information system infrastructure, tourism and others.

1. Introduction

In Romania, the results obtained so far are not satisfactory. This is in total contradiction with the huge potential of Romanian tourism whose components (natural and anthropogenic) allow generating a very attractive offer. Thus, it is downright paradoxical that a country landscapes, a diverse configuration of the land and a favorable climate, with plenty of natural healing factors and important historical artifacts, you still have difficulty in accelerating the development of tourism. We asked the question whether it would not be advisable to further diversification of the main forms of tourism officially confirmed as: stay (seaside, spa, mountain), hunting and fishing, tourism traveling with cultural connotations, professional tourism etc. We are also convinced that improving government programs development and territorial cooperation in infrastructure and tourism capital contribution, public and private, and continued modernization legislation would have a major impact on the real phenomenon called "tourism". However, we believe that a more detailed analysis is required and other issues depend primarily by tourism entities, the way they organize and manage activities to be more effective. To this end, we found it necessary to present, first, some suggestions on how these should be addressed (in our opinion) a number of important issues regarding efficient management by making full use of information and especially accounting information then, by comparison, the results of investigative approach (grounded in empirical scientific research questionnaire with 25 questions that were answered by 851 respondents) on this topic.

2. Literature Review

Tourism issues in general, and the Romanian tourism, in particular, has been addressed in recent years by a number of authors of literature concerned with the need to clarify various conceptual issues, and the idea to make a contribution in performing their it. Thus, Rodica Minciu ("tourism economy", 2004), provide important clarifications regarding: the concept of tourism content, classifying forms of tourism and economic connotations main tourist activities. At the same spectrum enroll and efforts authors Neacșu Nicolae, Baron Peter and Snack Oscar ("tourism economy", 2006) that in their work brings additional expertise in assessing tourism economic activities of companies, the ultimate goal being effective. Balaure Virgil, Cătoi Iacob and Vergheș Călin, detailed coverage of firms marketing activities to promote tourism and the importance of their professional highly documented a paper titled "Tourism Marketing" (2005). Are noteworthy technical and technological aspects of tourism activities covered by the book "Operating Manual techniques in tourism activity" (Andrei Ruxandra,

Capetchi Mihai, Lidia Dragnea, 2006), and the paper entitled "Technology of tourism activities" (Adriana Anca Cristea, 2007). Contact is made very significant international tourism by Draica Constantin in "international tourism - development and distribution practices of tourism" (2003), respectively Cristureanu Cristina, on "International Transactions in immaterial economy" (2009). Management aspects of tourism activities are detailed Bogdan Băcanu in his "Strategic Management in Tourism - Concepts and Case Studies" (2009), and Căprărescu Gheorghiță in "Strategic management firm trade and tourism" (2009). To complete the area of concern of our approach, we should remember the accounting issues related to tourism and exploitation of accounting information, subject concern team of Negruțiu Magdalena, Dumitrana Mihaela and Bîrsan Loredana, in his "accounting in commerce and tourism (1996), the author Dorgo Minodora in "Management Accounting in Tourism" (2004) and last but not least Florin Cezar Ivanof in "Recovery information to units of accounting in business travel management" (2007). New literature, is more extensive, but we were papers presented seemed most recent and, respectively, suggesting that targeted issues addressed in recent years in Romania.

3. Scientific content

3.1. Management company /business travel

In our opinion, the role and place of economic management within the organization is crucial. Organizational goals cannot be achieved without fulfilling its main functions described by Henry Fayol in "Administration Industrielle et Générale, Paris, 1966" (foresight, organization, command, coordination and control). Other authors prefer a more friendly expression control by replacing the term "drive" (Viorel Cornescu et al, 2001, page 25). Based on the dimensional limits of this presentation, we will try a synthetic approach to tourism management issue, based on some results of doctoral research conducted by Traian-Ovidiu Calotă in the thesis "Accounting information in the management of tourism activities" (2010). The author concludes that "each of these functions is based on thorough analysis of a series of elements that contain actual data and information necessary for the carrying respective function" (2010, page 49).

This is summarized in the following figure:

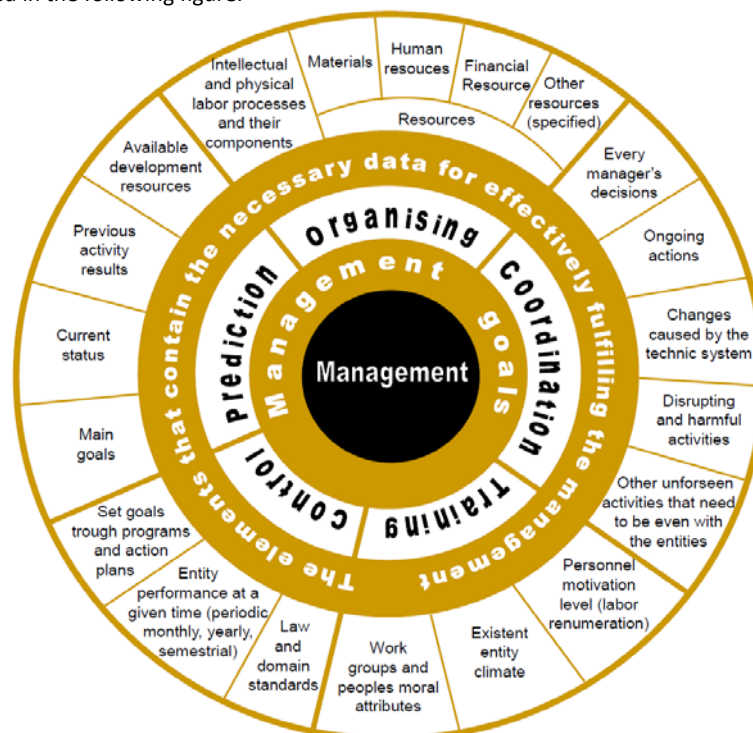


Figure 1. Synthetic scheme of management of its functions and corresponding elements (after Calotă Traian Ovidiu, Thesis on "Accounting information for management in tourism, hospitality and leisure", Bucharest, 2010, p.49)

We see great complexity of the issues that concern the development management process, which leads us to advocate for professional management to be based on sound economic training combined with personal skills in terms of organizational capacity, foresight and leadership.

In this respect, as we show below, travel companies need clear internal regulations on the organization, functioning, internal and quality assurance. It also requires very careful implementation and management of its information system. To materialize, we will start by presenting intimate mechanism of inheritance main tourism activities, a version of which is presented in the following flow chart:

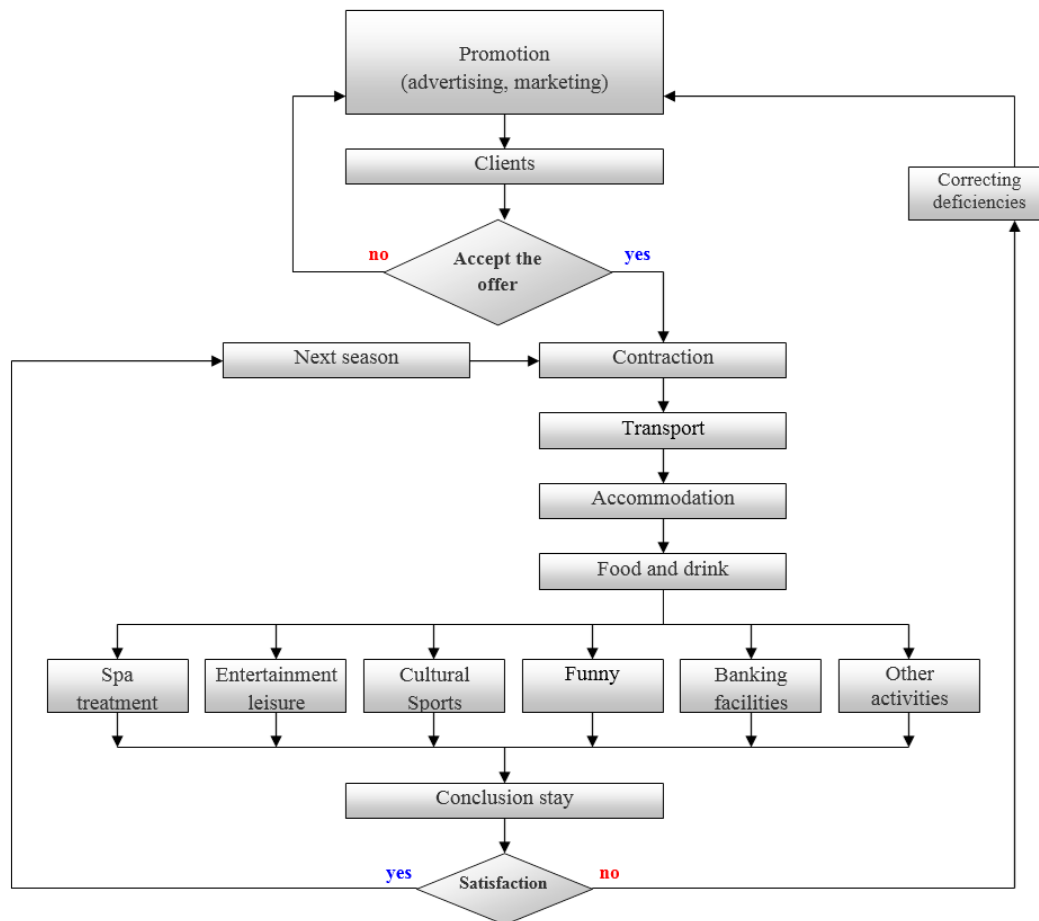


Figure 2. Option on the main sequence tourism activities (After Traian Ovidiu Calotă, Thesis of Doctorate as subject "Accounting information for management in tourism, hospitality and leisure", Bucharest, 2010, p.16)

Note that the main activities (promotion, contracting, transport, accommodation, catering, entertainment, spa treatment etc.) Are marked by two major moments related to customers namely acceptance of the offer and, respectively, the end of your stay. Thus, the scheme clearly show promotion role in determining customers to accept such offer and go through the next steps, but also the fact that at the end of your stay comes due when customer satisfaction is crucial to their loyalty. Therefore, good management will not neglect correcting identified in order to improve all activities for the next tour cycle. In this regard, we appreciate that very suggestive way of organizing next voyage:

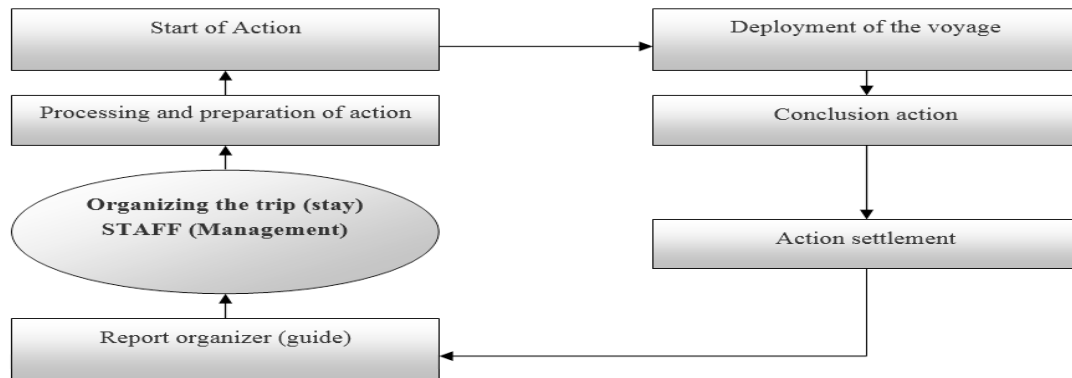


Figure 3. Organizing the trip. Adaptation after Adriana Anca Cristea(2007) (After Calotă Traian Ovidiu, Thesis of Doctorate as subject ""Accounting information for management in tourism, hospitality and leisure", Bucharest, 2010, page 20)

Variant of organization presented reiterates the importance of an efficient information system with its three main functions: decision making and operational documentation. The importance lies in the fact that tourism, information must be up to date to ensure rapid exploitation of opportunities but the annihilation of all vulnerabilities. In the multitude of information collected in the information system of the tourism firms, a central place is occupied as accounting information generated by integrating financial statements and the effects their use of information in all other departments. Therefore, we appreciate that very eloquent next version of model making:

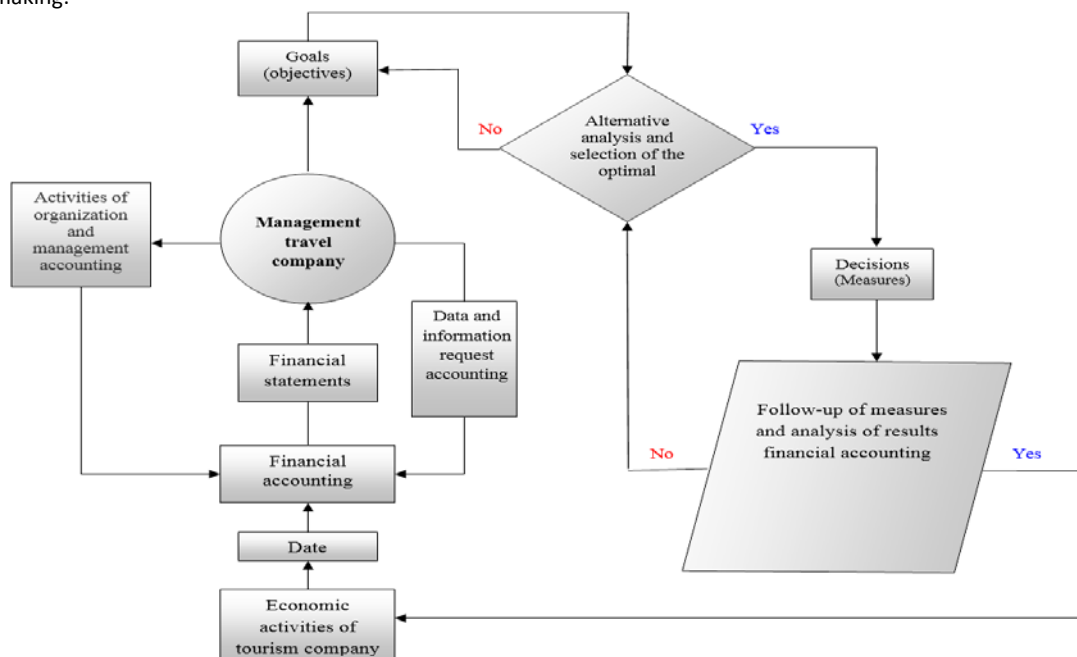


Figure 4. Model variants decisional (After CalotăTraian Ovidiu, Thesis of Doctorate as subject "Accounting information for management in tourism, hospitality and leisure", Bucharest, 2010, pag.96)

This version tourism decision model based on accounting information; get well out complexity not only itself but also the pressing need of professional management to increase performance. But modern professional management can not be achieved without effective interconnection of information systems departments. For example, if a hotel, a variant is:

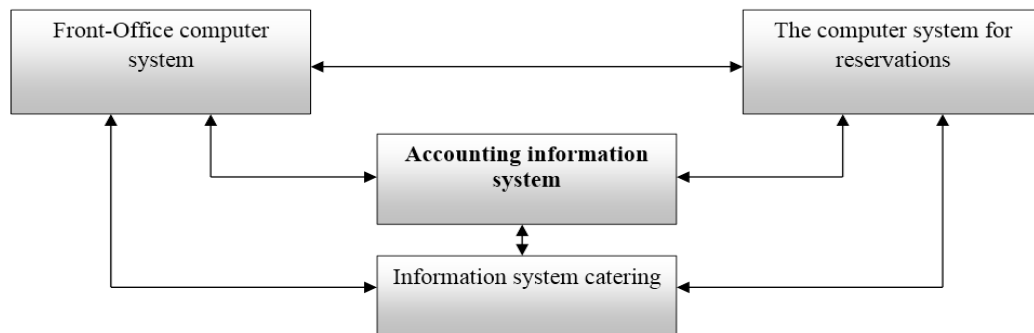


Figure 5. Interconnectivity of a hotel (after Calotă Traian Ovidiu, Thesis of Doctorate as subject "Accounting information for management in tourism, hospitality and leisure", Bucharest, 2010, pag. 309)

More over, we consider as very important organizational support of the operation configuration information sources in a travel company to maximize the existing potential.

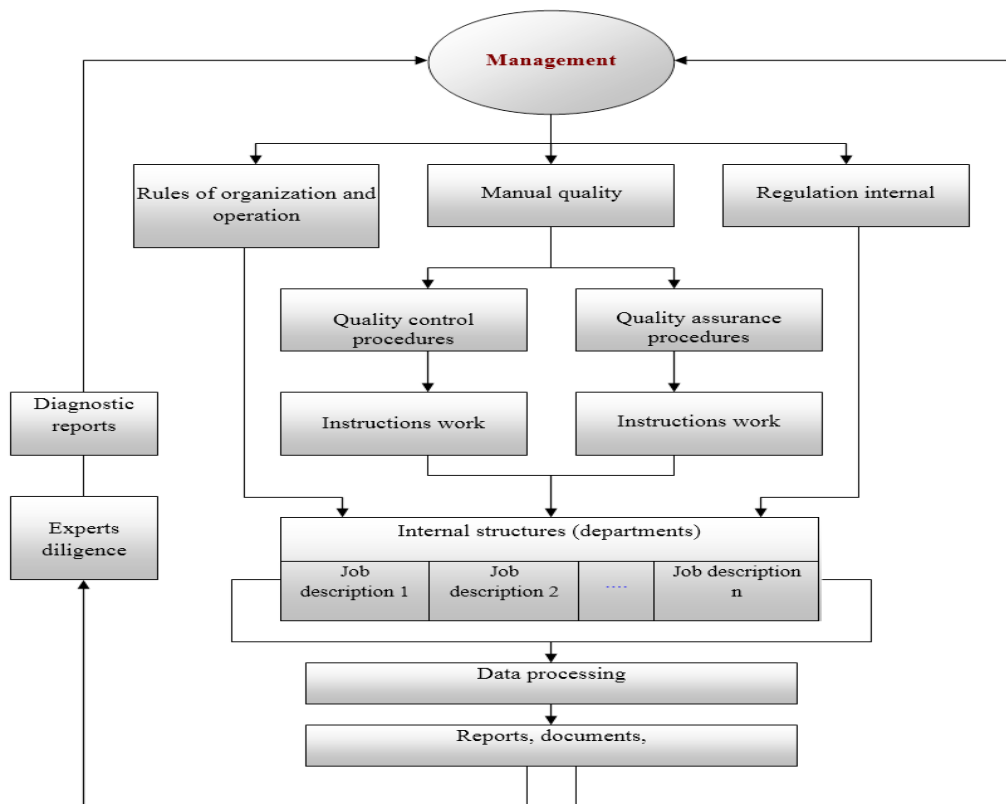


Figure 6. Organizational support the exploitation of information sources (after Calotă Traian Ovidiu, Thesis of Doctorate as subject "Accounting information for management in tourism, hospitality and leisure", Bucharest, 2010, pag.310)

This scheme also highlights the correlation between sources of information, management and experts who perform diagnostic tests and the need to build a system of quality assurance appropriate so that you maximize the results. Hence, we can summarize in the following scheme place and role of information sources and professional diligence in the management of tourism.

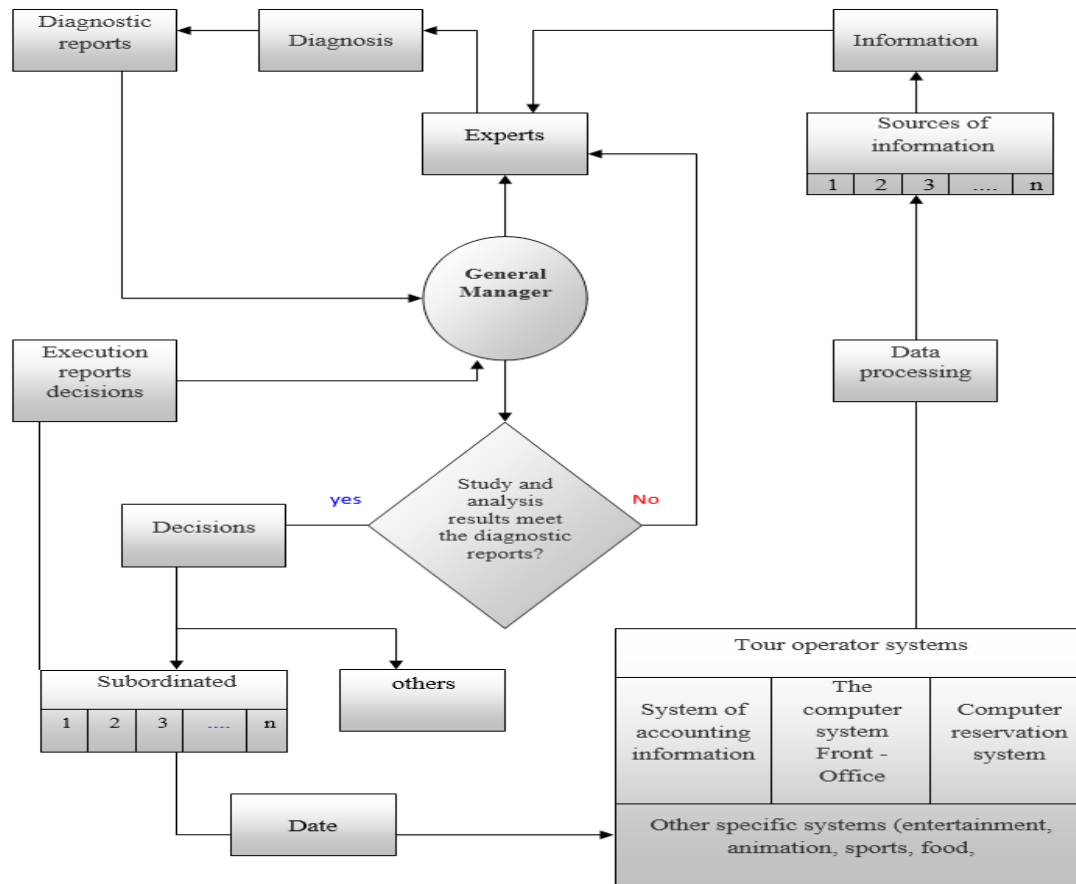
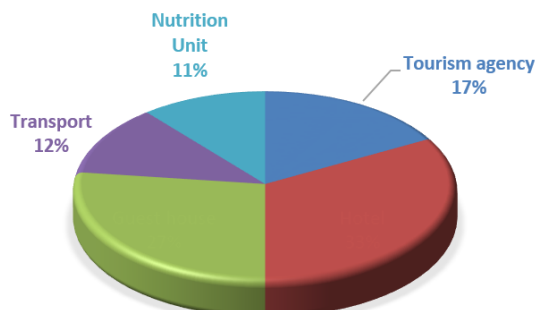


Figure 7. The place and role of information sources and diligence in management activities (after Calotă Traian Ovidiu, Thesis of Doctorate as subject "Accounting information for management in tourism, hospitality and leisure", Bucharest, 2010, pag.311)

In such a system, the operative which provides data by processing result information we take experts that makes diagnostic tests and, on this basis, the reports are presented to management for decision making. They are transmitted subordinate structures by implementing generate other data to be resumed as functional cycle.

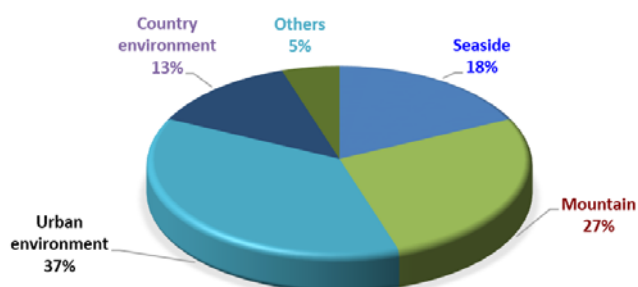
Again, have highlighted the importance of quality and timeliness of data provision from operational processes. Starting from the fact that the ultimate objective of any organization is to maximize profit from tourism, in such organization share information used for decision making is the accounting information (financial accounting and management accounting - according to Romanian legislation in the field). As a result, the accounts may be set up in a system of information management and decision support (after Calotă Traian Ovidiu, Thesis of Doctorate as subject "Accounting information for management in tourism, hospitality and leisure", Bucharest, 2010, pag.62):

CHART NR. 1: DISTRIBUTION OF RESPONDENTS
 BY TYPES OF TRAVEL AGENCIES



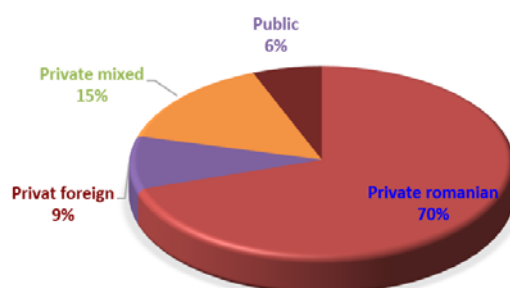
As dispose Geographic (Chart 2), most respondents are from urban, followed by the mountains and the country side.

CHART NR. 2: THE GEOGRAPHICAL DISTRIBUTION OF
 RESPONDENTS BY TRAVEL FIRMS

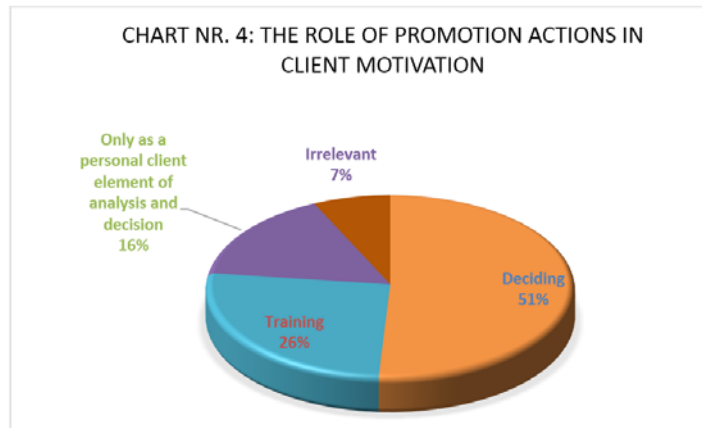


Capital tourism companies they represent is Romanian private (70%), followed by mixed (here and abroad). Details in Chart 3.

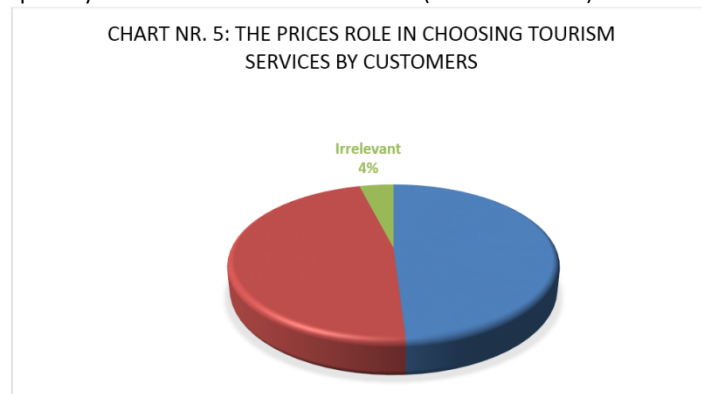
CHART NR. 3: DISTRIBUTION OF RESPONDENTS BY THE
 CAPITAL TYPE OF TOURISM COMPANIES



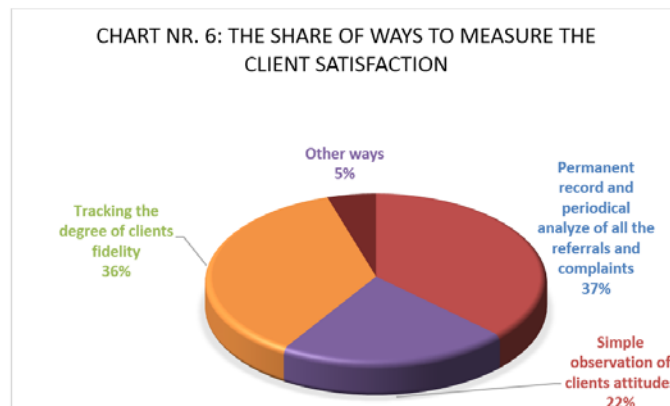
We appreciated that the allocation made by types of firms, geographies and types of respondents capital best suits specific tourist units in Romania, reflecting to a large extent their share in the total existing ones. We also took into account the questioning of a significant number of managers at all levels. Thus, 56.51% of the total respondents is the managers (15.39% senior managers, managers of 26.20% and 14.92% at the executive level managers microstructures), who are most able to faithfully reproduce the situation in companies they work for.



We also remember almost equal weights of those who appreciate the decisive role of price and, respectively, in choosing quality and quantity of tourism services to customers (details in chart5).

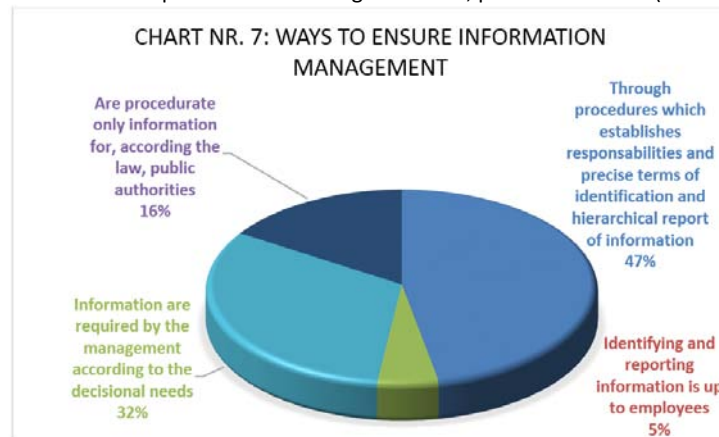


To data results so far, we can say that the performance promotion actions and price and quality tourism products should not be mere evaluation indicators, but first, priority objectives of management. But when we talk about the difference between image promotion and configured by actual customers perceive the quality and quantity of services provided, see that is similar to discuss the difference between desire and reality. Therefore, we wanted to see concern for measuring customer satisfaction regarding the services provided. The result is that in almost equal percentages (38.66% and 38.19%), continuous recording and analysis is performed periodically by persons appointed for all notifications and complaints, pursuit or degree of customer loyalty. However, we appreciate that remains high (23.27%) look unprofessional and attitudinal state the mere observation of customers (details in chart 6).

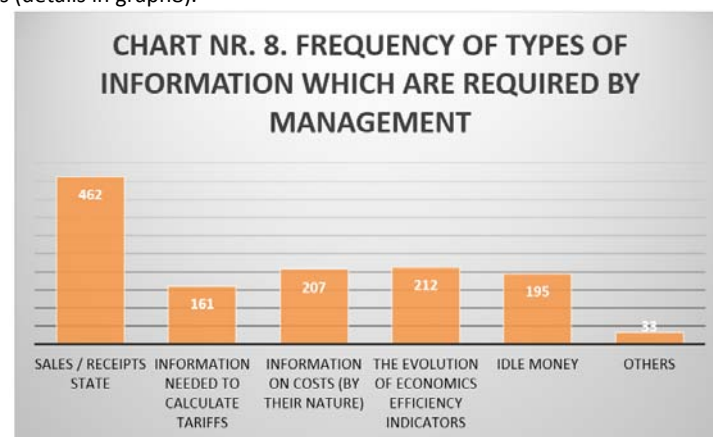


Interesting results emerge from the approach by questionnaire, information management issue. Thus, only 46.42% of respondents confirmed that their units are used permanently establish responsibilities and procedures for identifying and reporting deadlines hierarchical information, as shown in the first part of the study. In 32.08%

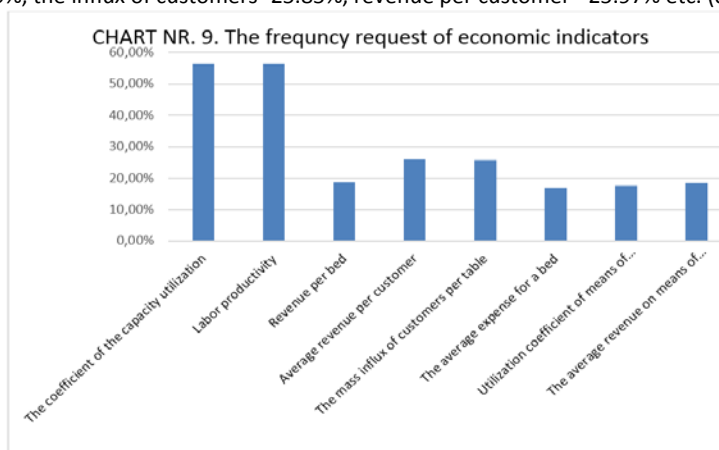
of cases, information is required only to the needs of management decision-making, and in 16.22% of units represented is only information for procedure according to the law, public authorities (details in chart 7).



When it comes to common types of information required by the management, the first place is the takings/sales (54.29%), followed in equal parts (24%) for information on costs and, respectively, the evolution of economic efficiency indicators (details in graph8).



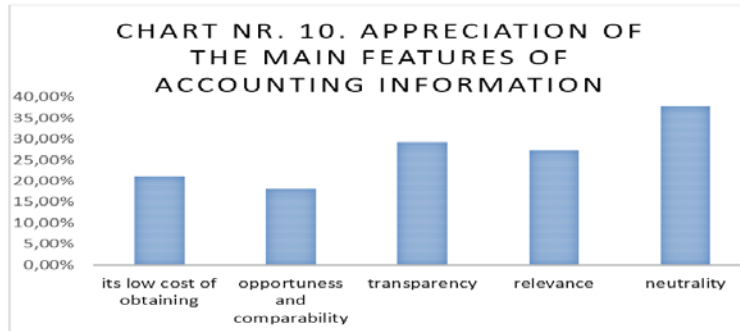
Among the indicators of economic efficiency, evaluated by respondents with high grade, the highest frequency of application is found at: capacity utilization factor (accommodation, transport, catering areas, etc.) - 56.29%, labor productivity - 56.29%, the influx of customers - 25.85%, revenue per customer - 25.97% etc. (details in Chart 9).



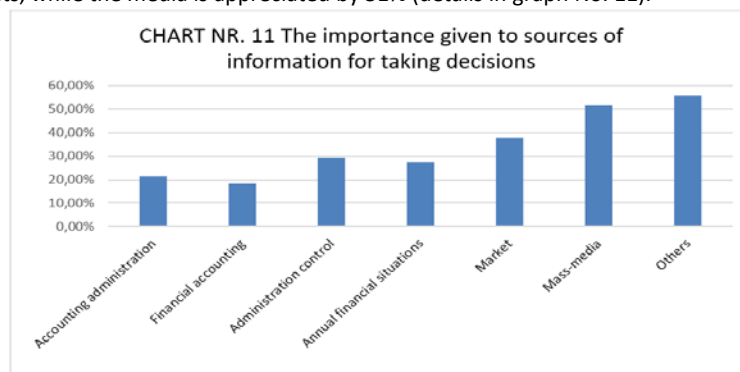
Very relevant for assessing competence and thus the efficiency of tourism staff are the answers to questions related to:

- a) assessing how traits accounting information;
- b) the importance given to the sources of information for decision making;
- c) the extent to which accounting information is used to achieve priority objectives.

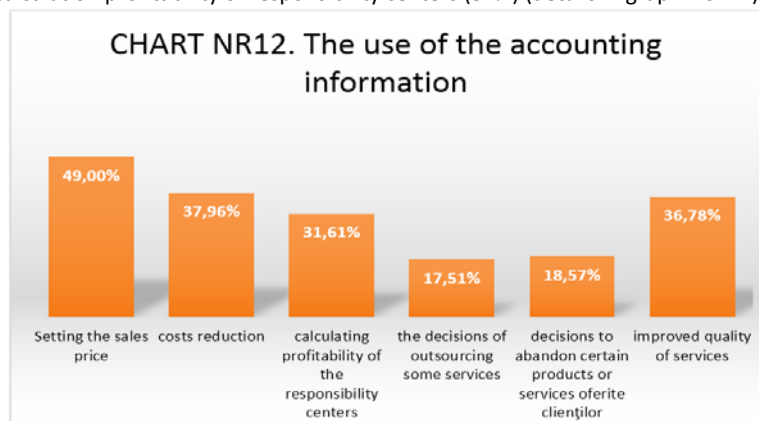
Thus, the main features of financial information (it's getting low cost, timeliness and comparability, transparency, relevance, neutrality) appreciation note is made of a high percentage of only 23-32% of all respondents (Chart no. 10), which we appreciate, is a great risk for the accuracy and timeliness of this information system used in unpredictable consequences.



This is supported by the importance given to the sources of information for decision making (management accounting, financial accounting, management control, annual financial statements, market, media and so on). Thus, management accounting, financial accounting and management control are rated at maximum of only 18-29% of respondents, while the media is appreciated by 51% (details in graph No. 11).

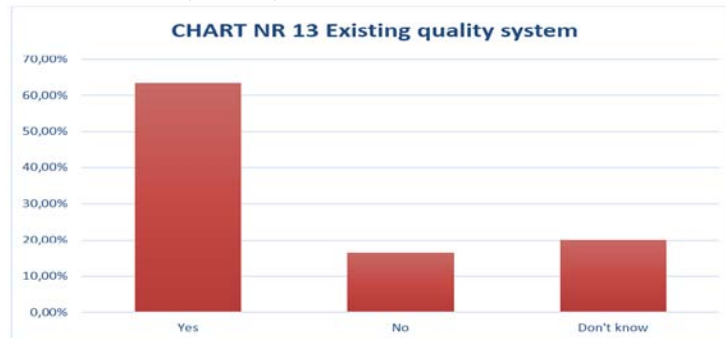


Regarding the extent to which accounting information is used for some targets, the highest percentage of those who consider that is of utmost importance (49%) is related to determining the selling price, followed by lower costs (37%) and calculation profitability of responsibility centers (31%) (details in graph No. 12).

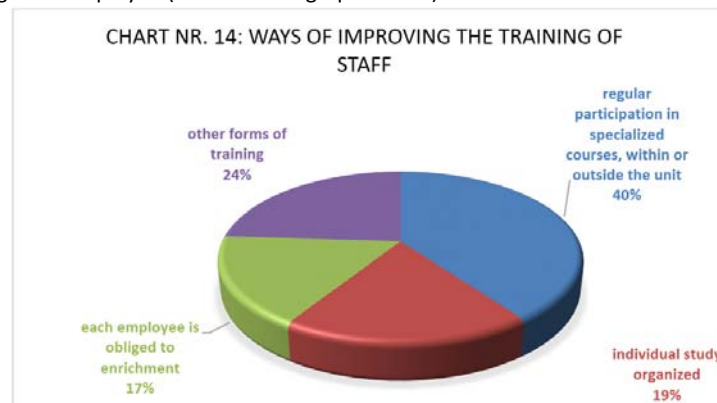


In our opinion, this evaluation indicate insufficient knowledge of economic and financial mechanism and hence persistence of numerous deficiencies in training and decision-making. This view is supported by the answers to

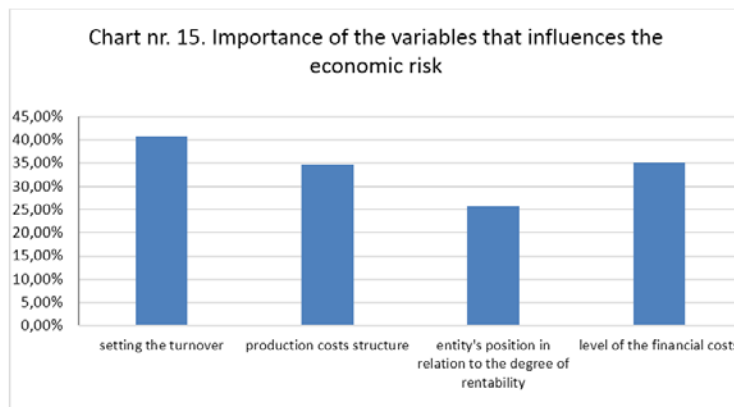
questions related to the implementation of the quality system, only 63% confirming its existence in their units, while 37% say "no" or "do not know" (chart 13).



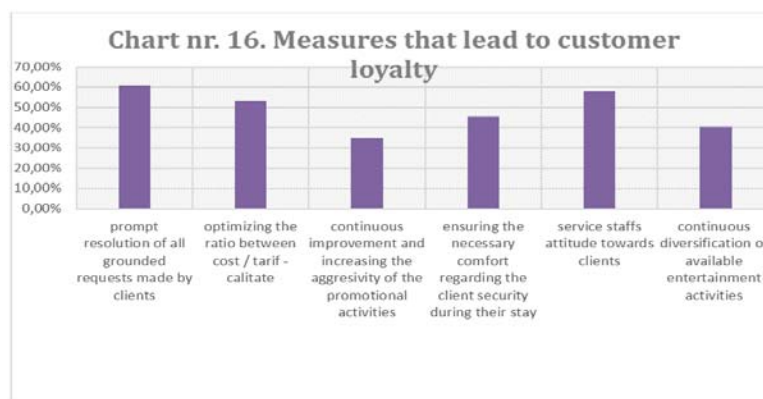
Is significant and appreciation for staff training methods that show that only 40% of units to practice regular participation in specialized courses within or outside the unit, the other 21% of cases of self – improvement obligation returning each employee (details in the graph No. 14).



Staffing issues are consistent with how respondents evaluated the utmost importance to note the main variables affecting the economic risk of the work unit (stability turnover, production cost structure, the position of the entity in relation to the profitability and the financial expenses - debt policy practiced by unit (details in graph No. 15).



When it came to strategic management, results were again unusual. Thus, only 32% of respondents consider that the importance of the units have in the current budget expenditures for modernization measures within which about 46% is accommodation and food services, and 47% promotion and marketing. On this basis, the development perspective is appreciated as safe only 38%, while 45% is estimated that stationary. Finally, the hierarchy of measures that lead to customer loyalty ranks top in view of respondents, prompt resolution of all customer demands based (60%), staff attitude towards customer service and effective cost/price-quality (details in graph No. 16).



4. Conclusions and recommendations

As we mentioned in the introduction, the government contribution through appropriate policies and programs thoroughly grounded in terms of organizational, financial and legal, is mandatory to create the necessary framework to develop a true "tourist industry" performance. We considered another aspect of the problem which is related to the largest extent, tourism entities, their ability and self-efficiency. I saw that, besides issues related to the general objectives provided nationwide, there are large domestic reserves that can streamline tourism activities. They target the optimal use of human and material resources, training information system, which enables a truly professional management and continuous improvement of personnel training and, last but not least, providing a major impact of actions to promote both domestic environment as well as the external one. This huge potential revealed by our investigative approach is sufficiently relevant clue to express our optimism regarding the fact that by performing optimum exploitation in Romanian tourism is indeed a feasible approach.

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Attachments - Questionnaire on identifying the needs of national and international clients in tourism, in order to improve its

1) Identify the type of Travel Company you work:

- a) travel agency; b) hotel..... stars; c) pension..... daisies; d) carrier; e) class Catering;

2) Specify the geographical area in which you work:

- a) on the coast; b) in the mountains; c) urban areas; d) rural areas; e) other tourist unit (spas, entertainment);

3) Your company's capital:

- a) Romanian private; b) foreign private; c) joint private (Romanian and foreign); d) public;

4) Please indicate how you assess the role of the promotion (advertising, marketing) to motivate customers to use as frequently as tourist services:

- a) decisive; b) engaging; c) only as decision analysis and personal customers; d) not relevant;

5) Specify the methods of measuring customer satisfaction (for services), are covered by your unit:

- | | | | |
|---|--|---|-----------------|
| a) continuous recording and analyzing periodic, by persons appointed, all allegations and complaints; | b) simple observation attitudinal state customers; | c) monitoring the extent of customer loyalty; | d) other means. |
|---|--|---|-----------------|

6) Given your experience, what do you think the role of the customer in selecting the price of tourist services:

- a) decisive; b) prevails quality and quantity of services and facilities provided; c) irrelevant.

7) Please indicate how information management is provided in your unit:

- | | | | |
|--|--|---|--|
| a) establish responsibilities and procedures for identifying and reporting deadlines hierarchical information; | b) identification and reporting is up to the employee; | c) the information required by management based on the needs of decision; | d) procedures for information only by law authorities. |
|--|--|---|--|

8) Which of the following types of financial information most frequently requested by management in your unit:

- | | | | | | |
|----------------------------|---|--|--|----------|-----------|
| a) state sales / receipts; | b) the information required for calculation of tariffs; | c) information on costs (by their nature); | d) development of indicators of economic efficiency; | e) cash; | f) other. |
|----------------------------|---|--|--|----------|-----------|

9) Specify the frequency of application information (material nature), the existence and the technical condition and maintenance of premises, furniture, equipment, vehicles etc.

- | | | | | | |
|-----------|------------|-------------|---------------|------------------------|-----------------------------------|
| a) daily; | b) weekly; | c) monthly; | d) quarterly; | e) only to end season; | f) annually during the inventory. |
|-----------|------------|-------------|---------------|------------------------|-----------------------------------|

10) Rate on a scale of 1-5 rate hierarchical request information on the following indicators of economic efficiency (to give a mark for each indicator):

- | | | | |
|---|-----------------------------|--|---------------------------------------|
| a) rate of capacity utilization (occupancy accommodation, the use of means of transport, catering facilities, etc.) for the specific unit in which they work; | b) labor productivity; | c) average revenue per bed; | d) revenue per consumer; |
| e) the mass influx of consumers; | f) average expense per bed; | g) the utilization coefficient of the vehicle; | h) average revenue on transportation. |

11) Which of the following information is required daily?

- | | | | | | | |
|------------------------------------|---|------------------------------|--|-----------------|-------------------------|--------------------|
| a) state the reservation of seats; | b) opinions on the quality of services provided to customers; | c) position available rooms; | d) the arrival / departure of tourists, by category; | e) state rooms; | f) number of customers; | g) state services. |
|------------------------------------|---|------------------------------|--|-----------------|-------------------------|--------------------|

12) In your unit is implemented quality system?

- | | | |
|---------|--------|-----------------|
| a) yes; | b) no; | c) do not know. |
|---------|--------|-----------------|

13) Which of the following types of information on new legislative and regulatory personnel are used in your unit?

- | | | |
|--|---|--|
| a) a centralized disclosure by management appears whenever relevant news in the field; | b) sequential processing of legislative and regulatory information by category and employees; | c) each employee is provided with the job description required to inform the emerging legal framework. |
|--|---|--|

14) What ways of improving staff training are used in your unit:

- | | | | |
|---|--------------------------------|--|-----------------------------|
| a) regular participation in specialized courses within or outside the unit; | b) organized individual study; | c) it is the duty of every employee to self-improve; | d) other forms of training. |
|---|--------------------------------|--|-----------------------------|

15) The top manager evaluated with grades from 1-5, the importance of the following variables that influence economic risk of your unit (a note is given for each variable):

- | | | | |
|------------------------|---------------------------------------|--|---|
| a) stability turnover; | b) the structure of production costs; | c) the entity's position in relation to the breakeven point; | d) the financial costs (debt policy practiced by the unit). |
|------------------------|---------------------------------------|--|---|

16) How do you share the actual budget expenditures for modernization drive unit:

- | | | |
|---------------|----------------|----------------------------------|
| a) important; | b) sufficient; | c) insufficient (budget crisis). |
|---------------|----------------|----------------------------------|

17) On a scale of 1-5, indicate that characteristics of financial information appreciate (to give a mark for each feature):

- a) cost of obtaining its small; b) timeliness and comparability; c) transparency; d) relevance; e) neutrality.

18) Ranked in order of importance the following sources of information for making management decisions:

- a) management accounting; b) financial accounting; c) management control; d) the annual financial statements; e) market; f) the media; g) other.

19) Appreciate the notes from 1-5 the extent to which accounting information is used for the following purposes (a note is given for each objective):

- a) determining the selling price; b) reducing costs; c) calculate the profitability of responsibility centers; d) services outsourcing decisions; e) decisions to waive certain products or services offered to customers; f) increasing service quality.

20) Which of the following conceptual frameworks and legislative consider to be applied in your company:

- a) the accounting policies based on International Accounting Standards; b) accounting policies conform to European Directives; c) both; d) do not know.

21) Do you have a manual accounting policies?

- a) yes; b) no; c) do not know.

22) What are the priority areas of the unit it is imperative to make urgent investments?

- a) accommodation (facilities); b) food; c) entertainment; d) spa treatment; e) means of transport; f) the quality of the service staff; g) promotion - marketing.

23) How do you view your drive development in the next five years?

- a) safe; b) stationary; c) uncertain.

24) Appreciate the notes to 1-5 following measures that lead to customer loyalty:

- a) promptly resolve all reasonable requests of customers; b) optimizing the cost / price-quality; c) improve and increase aggressive promotional activities; d) ensuring comfort regarding customer safety during their stay; e) attitude towards customer service personnel; f) continuous diversification of leisure activities available.

25) Specify the type of position they hold within the company:

- a) Senior managers; b) Executive Manager; c) Manager at micro-level; d) Qualified execution structures;