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Research Article

**FEATURES OF ACCOUNTING PROCESS ORGANIZATION  
THE COSTS AT THE SANATORIUM COMPLEXES.****Tatyana Vitalevna Grechkina<sup>1\*</sup>, Evgenia Vladimirovna Golushko<sup>1</sup>, Diamanta Dmitrievna Galcheva<sup>1</sup>, Lyudmila Vladimirovna Krasnyuk<sup>1</sup>, and Elena Aleksandrovna Kosinova<sup>2</sup>.**<sup>1</sup>North Caucasus Federal University, The Institute of Service, Tourism and Design (Branch of NCFU) in Pyatigorsk, 40 Let Otyabrya Avenue, 56, Pyatigorsk 357500, Russia., <sup>2</sup>Stavropol State Agrarian University, Zootekhnicheskiiy lane, 12, Stavropol 355017, Russia.**Article Received:** December 2018    **Accepted:** February 2019    **Published:** March 2019**Abstract:**

*The article describes the features of the organization of the accounting process and the principles of cost management at the enterprises of the sanatorium-resort complex of Russia, reflects the specifics of calculating the cost of sanatorium-resort services and features of formation of accounting policies in organizations of this sphere, analyzes the average cost structure of hotel and sanatorium-resort enterprises, justified the need introduction of accounting and analytical system in the activities of sanatorium-resort organizations in order to improve I their competitiveness.*

**Keywords:** *cost, sanatorium, resort, complex, accounting, analytical, system.***Corresponding author:****Dr. Tatyana Vitalevna Grechkina,***North Caucasus Federal University, The Institute of Service,  
Tourism and Design (Branch of NCFU) in Pyatigorsk,  
40 Let Otyabrya Avenue, 56, Pyatigorsk 357500, Russia.**[\\*scopush@gmail.com](mailto:*scopush@gmail.com), +7-9197431778*

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**INTRODUCTION:**

Accounting as an element of the management cycle is necessary for the preparation of information on actual costs in order to make rational economic decisions. The main purpose of accounting is to provide information to external users, mainly regulatory authorities. From our point of view, the Russian accounting system is not adapted to solving complex management tasks.

To ensure the effectiveness of the cost management system is possible by adhering to the fundamental principles of management, such as:

- ensuring methodological unity at different levels of cost management;
- cost management at all stages of the product life cycle;
- a limited combination of cost reduction with high quality products, works, services;
- focus on avoiding unnecessary costs;
- interchangeability of resources;
- widespread introduction of effective methods to reduce costs;
- improvement of information support about the cost;
- increasing the interest of the production departments of the enterprise in reducing costs.

Cost management should also comply with such principles as:

- the reasonableness (feasibility) of costs;
- targeted use of allocated resources;
- effective use of allocated resources.

The cost of sanatorium-resort services is a cost estimate used in the process of their provision of natural resources, means and objects of labor, services of other organizations and remuneration of employees.

Calculating is a way of grouping costs and determining the cost of production according to items of expenditure. The process of calculating the cost of products, works, services of the enterprise, as a rule, consists of the following steps:

- 1) the choice of objects calculation;
- 2) determination of the completeness of the calculation of the cost of production;
- 3) the formation of the accounting system, providing the calculation of cost;
- 4) distribution of operating costs for direct and indirect;
- 5) the allocation of direct operating costs for specific types of products;
- 6) the allocation of indirect operating costs for specific types of products;
- 7) determining the amount of production or total production costs.

The choice of objects of calculation is a fundamental step and determines the general direction of the process of calculating the cost. The objects of calculation can be certain types of products, goods, semi-finished products, works or services. It should be noted that the degree of detail of the objects of calculation is not strictly regulated and is determined by the governing bodies of the enterprise.

The determination of the completeness of the calculation of cost depends on the objectives of cost management of the enterprise. Can be used as a form of calculation of the partial, margin, and the full cost of products, works, services. Partial costing involves the determination of costs directly related to the production of products; marginal cost involves the calculation of variable costs associated with the production of a particular type of product in order to determine the marginal profit; full cost reflects all kinds of costs associated with the production and sale of products.

In the formation of the accounting system, providing the calculation of the cost, proceed from the fact that it should provide an opportunity to account for the cost of production and sales of products in the context of individual cost items. It is also necessary to ensure the measurement of the volume of finished products in physical units, its sales in physical and monetary terms, as well as the organization of workflow, which timely and correctly reflects the indicators taken into account.

Distribution of operating costs is carried out according to the method of their inclusion in the cost of direct and indirect. Direct costs based on primary documents relate to the costs of certain types of products. In the cost estimate, these costs are presented as separate items. As part of the cost of services, direct costs are divided by the economic elements of costs: material costs, labor costs, social contributions, depreciation of fixed assets and other costs. For the purposes of cost management, a sanatorium-resort organization also organizes cost accounting for the economic elements listed above.

**MATERIAL AND METHODS:**

In the economic element "Material costs" in sanatorium-resort organizations include the costs of: food; medicines and dressings; auxiliary and repair and construction work; inventory and household supplies, etc.

Food costs are determined by the development of the menu-layout, compiled in accordance with the

Collection of recipes for each type of therapeutic diet prescribed by a doctor. The cost of daily meals is calculated on the basis of the prices of food products and their consumption, the total cost of daily meals is established. In case of deviation of the planned amount of food expenses from the actual value included in the cost of a bed-day, it is adjusted by increasing (decreasing) the serving of dishes, adding or eliminating fruits, juices, etc.

The consumption of medicines and dressings is also based on pre-planned plans.

The material costs for fuel include all types of fuel necessary for heating all the rooms of the sanatorium, including utility rooms, electricity generation, and refueling of vehicles. This economic element reflects the costs associated with the payment of heat and electricity, water supply and sewerage.

The element "Labor costs" includes labor costs for all

categories of personnel, incentive payments and compensation. Labor costs are direct expenses. The economic element "Expenses for insurance premiums" reflects the amount of deductions to the corresponding funds, calculated on the basis of the value of labor costs.

The economic element "Depreciation" includes the amount of depreciation on the full restoration of fixed assets in accordance with the law (NK RF) and the provisions of the Sanatorium's Accounting Policy.

The "Other Costs" economic element includes all expenses that are not included in the previous cost elements. These include travel expenses, expenses for certification of medical services, advertising, hospitality, taxes and fees, payment for third-party services (fire, guard, legal, information, auditing, consulting services) and others.

The average cost structure of sanatorium-resort enterprises is presented in Fig. 1.

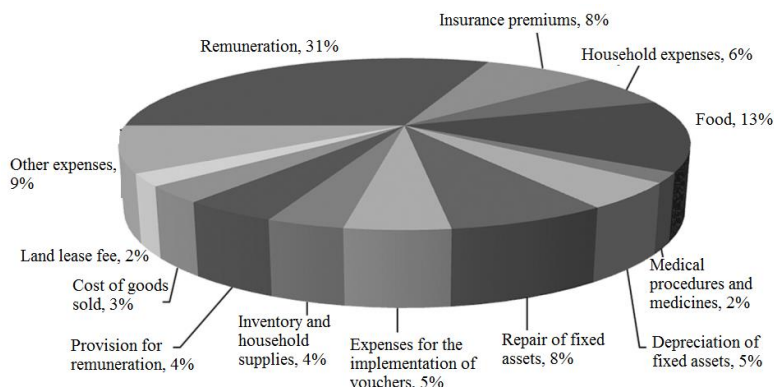


Figure 1: Average cost structure the sanatorium-resort enterprises

## RESULTS AND DISCUSSION:

Analysis of the cost structure of bed-day health centers showed that the classification of expenses by economic elements allows us to determine the costs of providing services regardless of their place of origin, thereby ensuring only the distribution of costs between economic processes. The approach used has a significant drawback, since it cannot satisfy the basic requirements of cost management, namely, to determine for what purpose, to ensure which process the costs were incurred and to calculate the cost price of the sanatorium services separately.

To illustrate the existing problem, we give the following example. A tourist, acquiring a health resort voucher, is sure that this document confirms his right to receive services of accommodation, food, treatment and leisure. Obviously, the main goal, the

motive for acquiring a sanatorium voucher, is the desire to receive a complex of medical and recreational procedures in a sanatorium. However, it is impossible to know in advance exactly what treatment will be in a sanatorium, since the appointment of procedures and their number is made directly by the attending physician according to the diagnosis of the person having a rest, with whom he was admitted for treatment, taking into account contraindications.

In the calculation of bed-days, the costs for medicines and dressings, which are one of the components of the complex treatment cost "Spa treatment", are singled out as a separate line.

Often in the resorts there is a very pessimistic situation. The management of the sanatorium and the

entire medical staff are forced to convince the rest in reducing the number of procedures and their types, arguing that there are a number of contraindications. And the rest, for his part, realizing that treatment is included in the cost of the voucher, defends his right to receive as many types of procedures as possible and their duration. In other words, the traditionally used in-line type of service delivery has now lost its relevance. Sanatoriums are trying by all means to refuse to purchase services from outside organizations.

The organization's economy is determined by the structure of income and expenses. The value of profit of hotels is formed under the influence of internal and external factors. The internal factors include the structure of the range of hotel services, cost of services, price of services, etc., and external factors include market demand and needs, economic and political situation, seasonality of services. The average yield of various types of hotel services as a percentage of total income is presented in Fig. 2

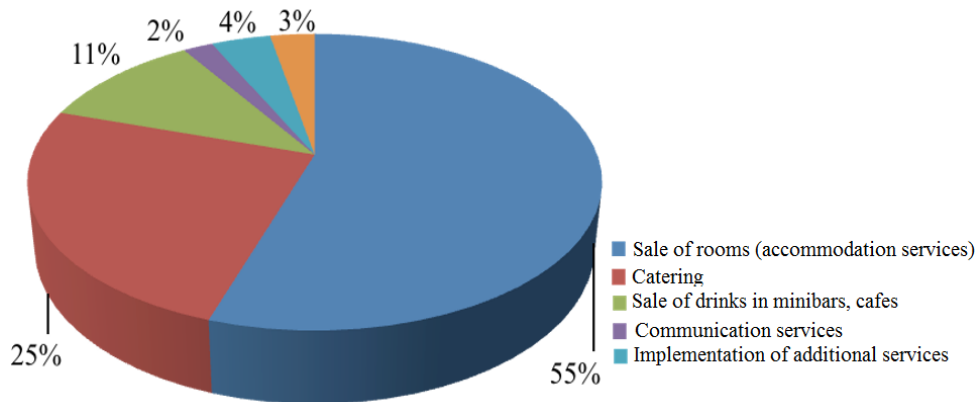


Figure 2: Income structure of the hotel enterprise

Based on the data presented in Fig. 2, it should be concluded that the main source of income (80% of gross income) is the provision of room and board services [2].

According to Fig. 3, it follows that a significant share in the total costs of the hotel enterprise is wages and the insurance premiums associated with it. This is

due to the fact that the hotel industry requires a large number of line staff, who in the process of work are in direct contact with the guests, creating the necessary comfort and hospitality environment. The hotel business requires high professional skills, the art of strategic and operational management.

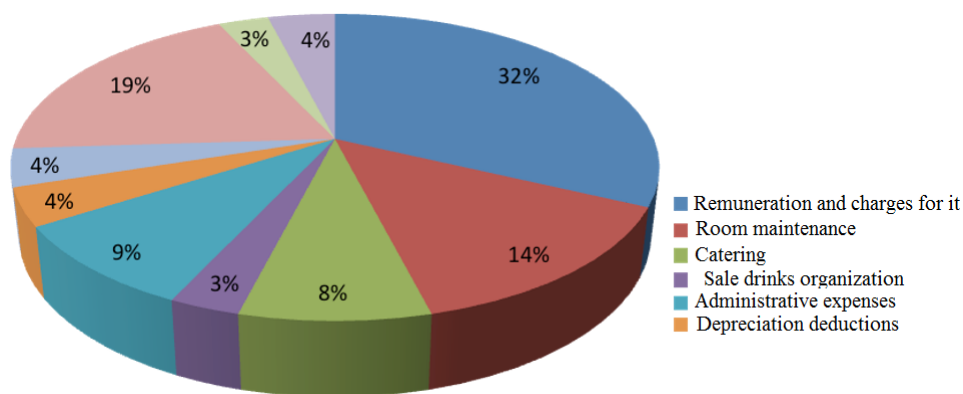


Figure 3: Cost structure of the hotel enterprise

Thus, it should be noted that the hotel business is one of the most dynamically developing types of economics activities in Russia. In the current economic conditions of tough competition, attracting

and keeping the attention of a hotel visitor is not an easy task. The market of hotel services is in constant dynamics, responding to the arising requests of customers. Increased competition in the hotel

business is influenced by the process of mastering new concepts of the hospitality industry. In this regard, innovation in the hotel business plays an important role in the highly competitive struggle of hotels for each client. Of particular note is the success of recent years in the development of the resort and tourist complex.

Organization of management accounting at the enterprises of the sanatorium-resort complex has a specific feature, manifested in the fact that most of the financial information is generated and partially processed in the engineering, auxiliary and other services of the sanatorium. Conducting operational accounting in these structural divisions contributes to the timely transmission of information to the accounting service for final grouping and processing. If the exchange of information between the services of the sanatorium and the accounting department is partially automated, information is transferred from the departments of the sanatorium to the accounting department in the form of documents.

The information obtained allows you to deeply analyze the economic performance of work, systematically monitor business processes and phenomena, draw the necessary conclusions from them and take measures to improve the performance of the sanatorium and its services.

The sanatorium should be developed schedule of documents with an indication of the timing and responsible persons for the movement of documents not only in the accounting department, but also in each of the existing services of the sanatorium.

The management accounting of the multi-profile enterprises of the sanatorium-resort complex should be formed around the points of growth of costs located in different planes of economic activity, and not limited to the sequence of summarizing the costs of structural units. Such an approach will create the necessary basis for creating a center for managing the profitability of an enterprise with an operational control system over the value of costs and the efficiency of operation of structural units [3].

The specificity of managing a business in a sanatorium-resort complex is manifested in the application of a marketing approach that allows identifying the target segment of the consumer market, since sales directly depend on consumer behavior, which depends on many factors, the main

factor of which is the level of comfort. In this connection, the policy of construction and modernization of sanatorium-resort complex in Russia is aimed at achieving compliance with international standards of hotel service, which determine the requirements for ensuring the level of comfort for living [4].

The level of comfort of living consists of the following basic elements:

- The state of the number of rooms;
- availability and condition of catering, restaurants, cafes, bars;
- condition of the building, access roads, arrangement of the adjacent territory;
- information support and technical equipment;
- quality of service (staff work);
- the provision of a number of additional services.

Management decisions to ensure the competitiveness of the sanatorium-resort organization are aimed at addressing the following issues:

- determination of the volume of sales of vouchers in different seasons;
- formation of new service packages;
- development of the treatment-and-prophylactic base;
- improving the efficiency of use of various types of resources;
- improving the efficiency of structural units.

Based on the foregoing, it follows that the costs of a multidisciplinary enterprise of a sanatorium and resort complex are set by the logic of the current business processes in this area, which ultimately must determine the formation of analytical accounting, which allows for the necessary level of detail of financial information.

Methods of planning and controlling the costs of the enterprises in question are based on the current chart of accounts for accounting, which provides for the allocation of elements of production costs in the group of 30 accounts. Considering the multidisciplinary nature of the sanatorium-resort enterprise, we consider it necessary, in order to improve the quality of management information generated by its accounting system, to apply the following codification of analytical accounting accounts (Table 1).

Table 1: Codification structure of analytical accounting costs

Account	Type of economic activity	Economic element	Expenditures	Cost center
XX	X	X	XXX	XX
9-digit code				

The implementation of the management policy of the company, aimed at ensuring revenue growth by reducing costs, has fewer restrictions compared to sales and price management. Particular attention is recommended to focus on managing the use of labor resources in the business processes of the sanatorium-resort organization, which is associated with a high level of costs. On average, the share of labor costs of the staff of a sanatorium-resort organization is about 39% in the total cost structure [1]. In this case, the cost of labor in the cost management system have a significant impact on the motivation function of the staff.

The staff of the sanatorium has an impact on the degree of customer satisfaction through direct contact and the creation of the necessary hospitality environment and level of comfort, thereby ensuring the competitiveness of the organization.

In this connection, each stage of the personnel management process should be subject to accounting. The system of monetary incentives for the work of service personnel is aimed at solving such tasks as:

- compliance with the accepted standards of costs and ensuring the planned volume of services,
- cost reduction while maintaining the quality of services.

Such a system should be based on an adjacent model of management accounting for labor costs, which includes a mechanism for measuring the economic consequences of behavior and determining the value of personnel.

### CONCLUSION:

Thus, we will get a promptly reacting analytical accounting system, realizing the possibility of determining the circle of responsible persons for the results of business processes in the context of not only structural units, but also types of economic activity, which is essential for the strategic development of a complex economic unit.

The main objective of the functioning of the accounting and analytical system of a sanatorium-resort organization is to study the process of forming the financial result of economic activity, which in turn is directly dependent on a number of factors

determining the competitiveness of a specific economic product.

The high dynamics of the development of innovation processes led to an acceleration of business processes, which requires the management system to focus on operational information and a quick response in the form of operational management decisions. Under these conditions, it becomes obvious the need for a logical structuring of a system for obtaining management information, namely an orderly set of interrelated rules and algorithms that ensure the timely collection of reliable and adequate information for making management decisions. Management of organizations develops rules for management accounting, taking into account the specifics of the type of economic activity, using as a basis the existing paradigms created by other companies. And here it should be noted that the well-functioning paradigm of the accounting and analytical system based on one organization can be bad for another. There are no uniform standards of management accounting, in each branch and each organization its principles and structure are individual; nevertheless, it must be oriented towards the needs of management for information, which are quite realistic to analyze and organize. And without an assessment and analysis of the sectoral differences in the content of the management accounting methodology is not enough, since the results provide a rationale for the development of a universal accounting setting methodology that meets the goals of the organizations of the sanatorium-resort complex.

As you know, the organizational structure of any accounting and analytical system is defined by the following parameters:

- type of economic activity;
- organization structure;
- management needs for financial information and the degree of its detail;
- state automation jobs, their technical potential;
- skill level and degree of creativity of management personnel.

All of the above has an impact on the application of management accounting methods, on the sequence of

accounting and analytical procedures being carried out, on the choice of their tools.

Numerous repetitions of various business operations allowed identifying their classification and developing methodological tools for information processing. Therefore, the formation of the modern structure of the accounting and analytical system is based on iteration as an integral part of the progressive methods of computer modeling of economic processes.

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