

THE ROLE OF THE FINANCIAL INFORMATION IN THE TOURISM SERVICES QUALITY CONTROL

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ABSTRACT: *The quality importance grew in such matter that some tourism units give a warranty for their services. In this way they try to keep their tourists which other way should try the competitor's services. More than that, they receive this way a certain signal over the lacks of quality that can be repaired in a short period of time. Not last, the existence of the warranty motivates the staff to improve their work in order to avoid that the tourists should use the warranty against them. The quality control must be permanent and periodic. In this way the responsible can orient his action on a short term.*

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The continuous efforts of the tourism units to increase their efficiency have reached to an approach from a financial point of view of the problems concerning the services quality. In order to reach their objectives, they must organize the technical factors, human and administrative so they could reduce, eliminate and most important prevent the qualitative minuses.

The financial information as part of the economic information emphasizes the quality of the material and financial resources of the units. As a conclusion we can appreciate that the financial information is a private, special economic information resulted by manufacturing the accounting date by special methods, instruments and procedures.

The essential factors that the performance relies on are the services costs and quality and the interdependence relation between these factors. Given the actual facts, we established when the competition on this sector continues to grow, the managers attention should be focused more and more on the services quality even though the costs level is higher because the weight of this factor is in a state of continuous growth.

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In this way, the managers started to be more and more focused as we shall see on the costs needed to ensure the quality of the services demanded by the tourists.

The information reliability joins some qualities such as the information verifiability guaranteed by the international norms and regulations, and the neutrality and sincerity and it means that the managers and the accountants must be neutral towards the information they prepare and present.

For everyone of us the quality means that a service is better than the other because of its characteristics. In this way we consider that the quality represents an operation environment through which a product or service delivered by the company to its customers is related to their demands.

Another quality aspect that we approached is represented by the connection into time of the information, aspect imposed by the necessity of the appearance in a certain form in order to allow the comparison using the currency and the complementary information can be supplied by the material units.

In this way, at the level of the tourism units we discover the need of applying a quality management method which has been generalized by the optimization quality techniques related to the specified costs and based on the principle that says that the growth of expenses made for reducing the malfunctions determines a new dimension of the costs generated by their identification and a substantial reduction of those generated by their repairment, so generally speaking the total quality expenses and the total organization expenses are more and more reduced with the condition of improving this system.

In order for a strategy to be useful for the tourism units is essential to insure the achievement of the comparative advantage regarding the costs and the quality of the services provided.

The comparative advantage relies on the services superior quality from a significant point of view for the tourists in comparison with the competition's offer. In the case of the tourism units the competition through quality is related to the competition by the price and this even more that the quality improvement represents actually an important element in costs reduction

We think that the verifiable character is the quality that allows the professionals to express their own information and conclusions. Another quality aspect is represented by the objectiveness that presumes impartial measures and the use of the standard methods that remove the personal appreciations.

The easy access to the means needed for satisfying the demands of the tourism units it is indispensable for the information quality improvement.

The quality costs measurement is focused on the main area of reducing those by allowing the performance measurement and creates an internal information basis for the services. The quality costs determination allows the promotion of superior quality services and represents a parameter for the tourism unit activity, it supplies the manager with plan and control means and also other costs, by allowing comparisons between the total activity costs and other costs, by helping proceed to a lot of decisions and represents the base of the motivation for the activities developed.

The production and publishing of the financial information that are able to present correctly the above mentioned qualities must lead to some financial situations that reflect the patrimony as real as possible.

Beyond the aspects less favourable the financial information must be the ace in the hand of different type of users, more credible than the other information sources. At the compartments level of the units studied there are still some obstacles in gaining information closer to perfection because of a conflict state induced by the qualities demanded and the one received.

The quality importance grew in such matter that some tourism units give a warranty for their services. In this way they try to keep their tourists which other way should try the competitor's services. More than that, they receive this way a certain signal over the lacks of quality that can be repaired in a short period of time. Not last, the existence of the warranty motivates the staff to improve their work in order to avoid that the tourists should use the warranty against them.

No matter the way they act, the quality costs represent the base for the tourism units performance. The use of the quality costs can allow the discovery of some undetectable costs.

As we saw the quality must be projected and managed, not only verified and controlled. We appreciate that the quality costs analysis is an important area in the efficient activity process of the tourism units in the actual conditions of limited resources, its job being to supply the information the managers need in order to elaborate the strategic decisions.

The conclusion we reached is that the qualitative characteristics are subjective and intelligibility and relevance depend on each other. As a consequence, the information less intelligible but relevant should not be used by the managers in the decision process.

The users benefit also by the support of the general accepted conventions that try to simplify the interpretation of the financial reports.

We also reached to the conclusion that an important demand that must accompany the qualitative characteristics of the financial information is also the acceleration of the publishing process. An accelerated publishing process is based on the communication policies that shouldn't threat the financial information as a simple legal act but as a response to the user's public demand. The increase complexity process must be reflected in the same time with the increased rithm of information perisability that should lead to shorter publishing terms.

At the tourism units we advised the managers in the control procedure to compare the real situation, the results actually obtained with a provisioned situation, the desirable objectives of the organization. So, the mission of the performance control through the financial information represents, in my opinion, the identification and explanation of all the deviations from the plans.

Generally, the control of tourism services is an exception control. The needs for control change with the size of the company's structure. The controlled objectives are different by the order in the structure.

Through their demands, the tourists define the company's activity. The tourism unit must carefully select these tourists for who it can satisfy and serve in an effective

manner. Once the tourists have been chosen it must adapt to their needs by offering them the goods and services desired, and for this to happen they must achieve and develop the resources for these goods and services. The owner knows that he can't hope to any profit if the tourists don't want the company's goods and services. To not consider the expectations and needs of the tourists leads no doubt to the unit's damnation. But the reverse situation is not true. The tourist can declare himself satisfied by asking lower prices with the loss of the company. Also there is a medal reverse. A tourism unit can't function by satisfying the tourists at the demanded prices in the case that these prices are lower than the one the company paid. As a consequence the two interests must converge and the tourism unit must find the middle way. The tourist's satisfaction becomes actually the main objective.

The quality control through the financial information is the activity meant to supervise the management through continuous results comparisons with the purpose of finding the deviations, analyzing the deviations and transmitting the information to the management in order to adopt the decisions.

The quality control must be permanent and periodic. In this way the responsible can orient his action on a short term.

In the quality control process from a tourism unit there must be involved at least two actors: the management controller that controls the quality and the financial information responsible, the person controlled that must justify the deviations.

Assigning competences and responsibilities it is made function of the essence of the quality control method. The autonomy assigned to the hotel manager allows him to adopt, together with his team, the most adequate measures that he consider to be necessary, correlated with the resources he can use. The authority limits are clearly established at every level.

The control mechanism must be directed to the identification and monthly correction of the deviations.

We saw that the deviation must be current because a late measure can lead to a corrective measure unadapted. For example the income deviations in a promotion period must be known a few days after the promotion started. If the deviations are known after the campaign has been finished they would actually have only a limited interest.

The deviation control must be realized only in the situation that the benefits obtained will overcome the cost that is involved. Also the deviations must be calculated not only over the monetary data but also some qualitative data such as terms or quality.

One of the deviation analysis advantages is that it underlines individual aspects of the performance. Also if the attention is excessively concentrated on only one performance indicator, the managers will have the tendency to take decisions that would lead to a positive value of those performance indicators.

These actions could generate a conflict with the general objectives of the company by stopping their achievement. A certain deformed performance perception actually shows up when the management uses a evaluation and reward performance system that ignores the company generally objectives.

The deviations are often connected. For example a bad deviation of the materials used could be associated with a favourable deviation of their price if the responsible bought materials cheaper and with a lower quality.

In the deviation analysis from the quality, we must rely on certain aspects:

- the quality deviations are due to some controllable causes that can be influenced by the management decisions of a responsible. The managers must focus their actions over controllable causes that influence objectives achievement defined by the budget;
- the financial deviations can be good or bad. For example the exceeding of material consumes or direct labour are bad deviations because they affect the budget in a negative manner. The good deviations are generated by values realized under the budget such as: the achievement of some material consume lower than the ones predicted, and also values over the budget, as in the case of a higher price than the one predicted etc.;
- actually any financial deviation is the result of the action of two elements: prices and quantity. For example the deviation from the budget value of the consume is made from a unitary price variation and a quantity variation. Often the responsible, try to have a greater control over the quantity variations and a lower control over the price variations;
- the controllable causes of the deviations can be influenced by an autonomous decision of a manager or are the answer of some external facts for the responsibility centre.

A first step in performance evaluation is to determine if there is a cost deviation. The deviation determination helps identifying the effective areas of activity. But the key for an effective control of the operations is not only to identify the deviations value but the determination of the causes of these deviations. Once these causes determined, the manager can take action, in order to correct the problem. The effective evaluation of the managers' performance depends also by the human factor and the company's policies. The people make the plans, the people develop the activities, and also the people evaluate and are being evaluated. As a consequence the management must establish adequate policies and to obtain a direct participation of the managers and employees when there is a process initiation for the performance evaluation.

Actually, we advised the companies to establish policies and procedures for the elaboration of the operative plans of the key employees, the evaluation of every responsibility area and if there are any deviations to determine their causes and the needed measures.

The deviation analysis must be concentrated over the comprehension of the cause of the deviations and the way that this comprehension can be used to study from experience and improve the performances.

The deviation analysis mustn't be an instrument in the game of guilt, but it should actually help the companies understand what happened and how can the better performances be obtained in time.

The tourism units should reach a balance between the two purposes of the deviation use meaning performance evaluation and personal study, balance that isn't easy to achieve. The deviation analysis is useful in the performance evaluation, but by keeping excessive attention on this evaluation and the individual objectives it can negatively affect the learning process from experience and continuous perfection.

At the level of the tourism units an adequate quality system must have as objectives, to obtain reliable information at low costs and in an operative manner, regarding the important activities, so on the base of the budget control they could take the right actions and allow the appreciation of the budget responsible activity on different organisational levels. In order to comply the purpose of a quality system, the financial information must be the object of a rigorous control process to insure the deviation analysis.

The need for quality at different levels of the tourism units is imposed by the performance determination in a competitive area and with the conditions of using limited resources.

The improvement of the services quality must also include the dinamization and integration of the human dimension and through the modification of the organization manner.

The financial information represents an essential component of most managerial control systems. When it is clever managed a financial information: imposes the strategic plan and implementation of the plans, offers a reference frame for the performance evaluation, motivates the managers and company employees, promote the coordination and communication between the company's departments.

The financial information is more useful when part of the strategic analysis of a company is. The strategy establishes the way an organization combines its own capacities with the opportunities on the market in order to achieve their goals.

In order to be useful the quality control through the financial information advantages, should be understand by the tourism units managers and supported by all the aspects of the management control.

The fluctuation of the economic process in time and space and in structural aspect, I consider it needs a special indicator system to reflect the quality of the information of the management level. Because of the complexe processes and events from the contemporary tourism units, the information reflected or anticipated must be many sided. The multilateral character of the information ensures perception by many angles of the proceedings the unit is involved in.

Because of its importance, the quality problem has been very often studied and debated. Especially for the tourism units the quality problem can be solved by ensuring real information in the sense of showing the exact situation at the long term economic efficiency. In conclusion this demand must be fulfilled even with the risk that the information can became undesirable for the managers at a certain point.

The utility is, in my opinion, the main quality of an information that must respond alone all of all the internal and external goals of the tourism unit and that implies quick information, indispensable for the decision act.

So, we consider that by improving services quality, results the improvement of the tourism unit financial position and the profit growth. For this to happen there is an

imperative need for the introduction and development of a quality management system in order to achieve the objectives defined by the policy in the area of the tourism units quality services, which must be connected with the tourists needs and expectations but serving in the same time the tourism unit's interests.

The quality impact over profit is significant especially on a long term, that's why is important that the efficiency of a quality system to be measured in economic terms.

The quality costs must be constantly followed and related to other indicators such as: development, the economic value added, the business incomes, in order to identify the supplementary areas that need attention and to establish the quality objectives and costs.

The quality costs measurement is focused on the main area of reducing those by allowing the performance measurement and creates an internal information basis for the services. The quality costs determination allows the promotion of superior quality services and represents a parameter for the tourism unit activity, it supplies the manager with plan and control means and also other costs, by allowing comparisons between the total activity costs and other costs, by helping proceed to a lot of decisions and represents the base of the motivation for the activities developed.

The quality costs determination comes up against a lot of difficulties from many points of view. Some of these points are: a series of quality costs can't be measured, as a consequence they can only be estimated and very often this estimation is subjective; there is an important delay between the moment of turning up and the one of the identification of the quality lacks; there is an important delay that can appear between the prevention act and the one in which there can be identified the effects of these actions over the quality costs(the launchment of a staff sensitivity program in the quality area can produce the effects after a few months).

Generally, the control of tourism services is an exception control. The needs for control change with the size of the company's structure. The controlled objectives are different by the order in the structure.

In order to be effective, the control at the tourism units level must be done enough frequent, in order to take the right measures in time, and uncentralised, in order to keep itself at the same level of the correction decisions and responsibilities.

The control is actually the activity meant to supervise the management through continuous results comparisons with the plans with the purpose of finding the deviations, analyzing the deviations and transmitting the information to the management in order to adopt the decisions.

The need for control at different levels of the tourism units is imposed by the performance determination in a competitive area and with the conditions of using limited resources.

The improvement of the control process has been realized by dinamization and integration of the human dimension and through the modification of the organization manner.

All over the year, the quality must be analyzed in comparison with the established indicators. In this sense there are realized prediction functions of new

variables or levels, with the purpose of offering a base of comparison in conditions close to the period of the analysis.

The quality control supplies the managers with feed-back about some effects of the strategies and plans. Sometimes this feed-back signals the managers that they must think again their plans and even strategies.

Some organizations developed quality indicators that reward the managers by the accuracy of their predictions used for their services, thing that should be implemented in my opinion also in the tourism units, no matter the size and structure.

Constantly we suggested that there should be elaborated "control reports" in which there are made statements regarding the quality information and in this way quality pursuit becomes one of the most important parts of the management, given their value as prediction instruments and control and as lining instruments to the predicted objectives.

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