



ACCOUNTING PROCESSES FOR SMALL AND MEDIUM ENTERPRISES IN THE TOURISM SECTOR

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Abstract:

This paper aims to reflect the reality of the Tuquerreña company immersed in the tourism sector in accordance with the incipient accounting and financial processes that are applied today to record the different economic operations. There is no database that allows structuring an X-ray of the current situation of the companies that are dedicated to providing tourist services in the municipality of Túquerres in accounting and financial matters. It seeks to identify the accounting processes that are being applied in small and medium-sized companies in the tourism sector in the municipality of Túquerres (N). A survey was applied to a sample made up of 94 people from whom valuable knowledge was obtained to understand the phenomenon under study. The absence of well-defined accounting processes that generate certain shortcomings in the finances of the tourism company in the municipality of Túquerres is identified. It is necessary that improvement and improvement actions be carried out in the accounting and financial processes of this type of organization in order to promote the growth and sustainability of this economic sector.

Keywords: Accounting, tourism, growth, processes.

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PROCESOS CONTABLES PARA LA PEQUEÑA Y MEDIANA EMPRESA DEL SECTOR TURISMO

Resumen:

El presente artículo pretende reflejar la realidad que vive la empresa tuquerreña inmersa en el sector turismo de acuerdo con los incipientes procesos contables y financieros que aplican hoy en día para registrar las diferentes operaciones económicas. No existe una base de datos que permitan estructurar una radiografía de la situación actual de las empresas que se dedican a la prestación del servicio turístico en el municipio de Túquerres en materia contable y financiera. Se busca identificar los procesos contables que se están aplicando en las pequeñas y medianas empresas del sector turismo en el municipio de Túquerres (N). Se aplicó una encuesta a una muestra conformada por 94 personas de la que se obtuvo conocimiento valioso para comprender el fenómeno de estudio. Se identifica ausencia de procesos contables bien definidos que generan ciertas falencias en las finanzas de la empresa turística del municipio de Túquerres. Es necesario que se impriman acciones de mejoramiento y de perfeccionamiento en los procesos contables y financieros de este tipo de organizaciones en aras de potenciar el crecimiento y la sostenibilidad de este sector económico.

PROCESSOS CONTABILÍSTICOS DAS PEQUENAS E MÉDIAS EMPRESAS DO SECTOR DO TURISMO

Palabras Clave: Contabilidad, turismo, crecimiento, procesos.

Este artigo pretende refletir a realidade vivida pelas empresas do sector do turismo em Túquerres, de acordo com os incipientes processos contabilísticos e financeiros que hoje são aplicados para registrar as diferentes operações económicas, uma vez que não existe uma base de dados que estruture uma radiografia da situação atual das empresas dedicadas à prestação de serviços turísticos no município de Túquerres em matéria contabilística e financeira. O objetivo é identificar os processos contabilísticos que estão a ser aplicados nas pequenas e médias empresas do sector do turismo no município de Túquerres (N). Foi aplicado um inquérito a uma amostra de 94 pessoas, a partir do qual se obtiveram conhecimentos valiosos para a compreensão do fenómeno em estudo. Identifica-se a ausência de processos contabilísticos bem definidos, o que gera certas deficiências nas finanças da empresa turística do município de Túquerres. É necessário melhorar e aperfeiçoar os processos contabilísticos e financeiros deste tipo de organização, de forma a promover o crescimento e a sustentabilidade deste sector económico.

Palavras-chave: Contabilidade, turismo, crescimento, processos.

1. INTRODUCTION:

For Arcos (2020), tourism is part of one of the main economic sectors worldwide, being the subject of study in various geographical destinations. This economic activity operates as a source of opportunities for the socioeconomic and cultural modernization of a geographical area, with heritage being a factor of social cohesion due to the important sensitivities it affects. Consequently, models that revolve around the sustainable development of tourism in a destination are more frequent.

In this sense, this article collects the lessons learned from a process in which it was intended to address a subject that is little known but which is decisive for the growth and progress of the Tuquerreña tourism company: accounting procedures. This of course acquires a greater degree of importance to the extent that it was identified that the tour operators located in the municipality of Túquerres have a poorly structured accounting and financial component.

It is for this reason that initially a diagnosis was carried out on the current accounting situation of this type of companies, thus obtaining sufficient information to know the needs and the key variables in financial accounting matters that are limiting their growth. Bajo esos argumentos, el presente documento se encuentra estructurado bajo los lineamientos definidos detallándose cinco (5) componentes de vital importancia tales como: revisión teórica, metodología, los resultados de la investigación donde se realizó un diagnóstico de la situación actual de la empresa, discusión y conclusiones y referencias bibliográficas.

2. THEORETICAL BACKGROUND:

Importance of accounting in the business fabric

Accounting is an activity as old as humanity itself. Before knowing how to write, man has needed to keep accounts, keep memory and record the goods he collected and possessed; Hence, this science over time has been perfected in order to have greater control that in turn allows adequate decision-making.

In this sense, it is correct to point out that, under current conditions, financial accounting plays a more important role, not only when it comes to summarizing, analyzing and presenting information related to the company, but also that, thanks to it, it is possible to materialize effective and efficient decision-making that in the future can be translated into the generation of greater and better economic benefits.

Hence, in light of the research, it was of vital importance to emphasize those aspects of accounting science, addressing them from the regulatory framework (local and international) that applies to the Colombian business fabric and simultaneously making a comparison that allows to demonstrate the main differences and similarities.

In this order of ideas, the use and incursion of the International Financial Reporting Standards -IFRS, should be seen as a great opportunity for the growth of the global economy, since from the adoption of international standards it seeks to inject greater dynamism and competitiveness, especially in the face of the phenomenon of globalization.

Based on this, international financial reporting standards "are issued by the IASB (International Accounting Standards Board) that are applied to the preparation of financial statements and other financial information, but focused especially on small and medium-sized companies (Rodríguez, 2020), that is, the financial information must be clear and concise, thus contributing to the decision-making of the company in this case of tour operators.

On the other hand, according to the Ministry of Commerce, Industry and Tourism (2018), within the parameters that have been defined in order to belong to this group, micro-enterprises must meet all of the following requirements:

- (a) have a staff plant of no more than ten (10) workers;
- (b) possess total assets, excluding housing, worth less than five hundred (500) Current Legal Minimum Monthly Wages (SMMLV)
- (c) have annual gross income of less than 6,000 SMMLV.

3. MATERIALS AND METHODS

For the development of this study, a diagnostic process was carried out that had the collaboration and willingness of some tour operators from the municipality of Túquerres, from which valuable knowledge was obtained to understand the reality they live in accounting and financial terms.

Hence, the field work carried out by the authors of this project was aimed at collecting necessary and sufficient information that would contribute to the development of strengthening strategies for business management in the tourism sector of Túquerres. To successfully achieve this objective and as part of the methodology adhered to this study, it was decided to structure an instrument for the accounting component made up of ten (10) questions, which were answered in their entirety by the population under study, made up of this case by 94 people, who work in the accounting area of each of the tour operators.

4. RESULTS:

Starting from the previously defined methodological framework, we proceed to present a synthesis of the results obtained in order to provide greater clarity on the accounting and financial component in the tour operators of the municipality of Túquerres.

Diagnosis and analysis of accounting processes in the Tuquerreña company:

In the first place, it was possible to identify that the majority of the individuals (75%) surveyed do not have an accounting system implemented in their organizations, which shows that the companies under study lack elements of accounting and financial information that can support a making sound managerial decisions and coherent to their current reality, perhaps because the implementation costs could be high or because they simply do not see it as important.

Board 1. Existence of an accounting system implemented

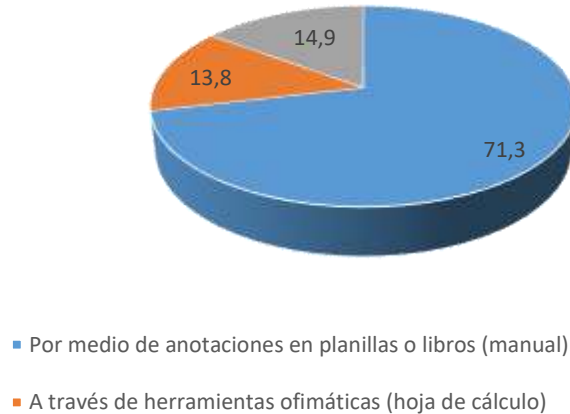
		Frequency	Percentage	Valid Percentage	Accumulated Percentage
Valid	YES	23	24,5	24,5	24,5
	NO	71	75,5	75,5	100,0
	Total	94	100,0	100,0	

Source: This research

Under this scenario, it is essential that tour operators begin to change their paradigm and arouse their interest based on the fact that a good accounting system, in addition to being an intangible asset, represents a valuable source of information to know the economic and financial situation on the part of the users of a company (Orion Plus, 2019). That is to say, it is necessary to change the entrepreneur's mentality, making him understand that a good computer-based accounting system represents a great business resource and information as such, a good that must be taken advantage of to mark a competitive position of the organization (Miranda and Leal, 2016). Precisely for the same reason of not having an accounting system, it can be observed that 71% of these businesses keep records of their business operations through a manual and traditional system that can cause, in some cases,

difficulties when you want to access useful, comprehensive and real-time financial information; Of the remaining group, 15% manage their accounting through technological tools with manual input of information and only 14% manage it through office tools.

Figure 1 Procedures used to carry out such a process



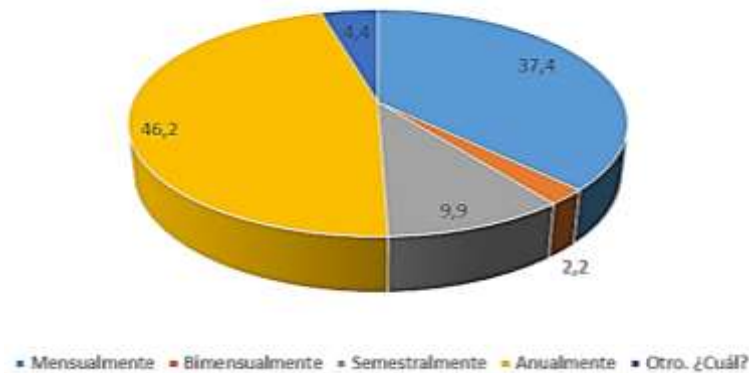
Source: This research

It can be said then that, with regard to the accounting component, the companies under study handle traditional and unreliable procedures since they may be subject to various risks that include the loss of information, unreasonable accounting figures, for to mention a few, leaving for the most part, relegated some technological tools that could play a decisive role when managing information in a more efficient and effective way.

Due to the aforementioned and in accordance with the answers obtained, it can be inferred that the type of information of an accounting nature reported to the Management or Administration of the company consists mostly of a relation of income and expenses (74%), while in a smaller proportion some present financial statements (14%) and others deliver the same financial statements (12%), but attaching financial indicators that will serve as the basis for carrying out the analyzes on site (See figure 2). From this point of view, the trend that is beginning to take shape in this type of organization is to manually carry out accounting processes from which basic information results, which, in general, is summarized in a list of money inflows and outflows, that although it allows the administration to have a general knowledge of the business operation, perhaps this is not enough to meet all the information needs and requirements that arise.

However, the study shows that 46% of people generate reports or financial statements annually, which means that they have adhered to the norm in terms of the frequency of information; However, there is a proportion of 37% that prepares and submits this type of report on a monthly basis, this being a positive factor for the present investigation, since it shows that there are organizations that are concerned with knowing their financial and economic situation periodically. (See figure 3).

Figure 3. Frequency of reporting financial statements.

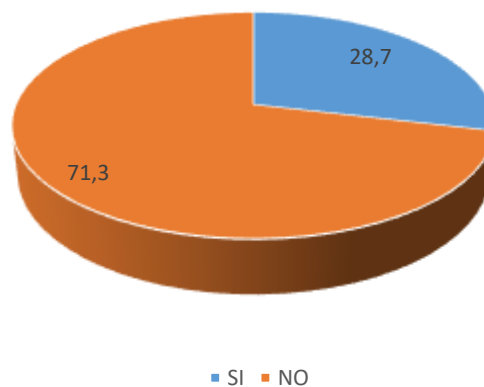


Source: This research

In this regard, Ramírez and Suárez (2016), affirm that at least once a year, as of December 31, microenterprises must prepare a statement of financial position, a statement of results and the notes to the financial statements, compared to those of the immediately preceding year. The financial statements can be prepared for periods of less than one year if the administration or the owners deem it convenient.

Additionally, the existence of a public accountant in the Tuquerreña tourist company is not a factor that, according to the results, plays a determining role in the study sample, since the majority of people (71%) state that within its business dynamics have not seen it necessary for its sustainability and organizational growth.

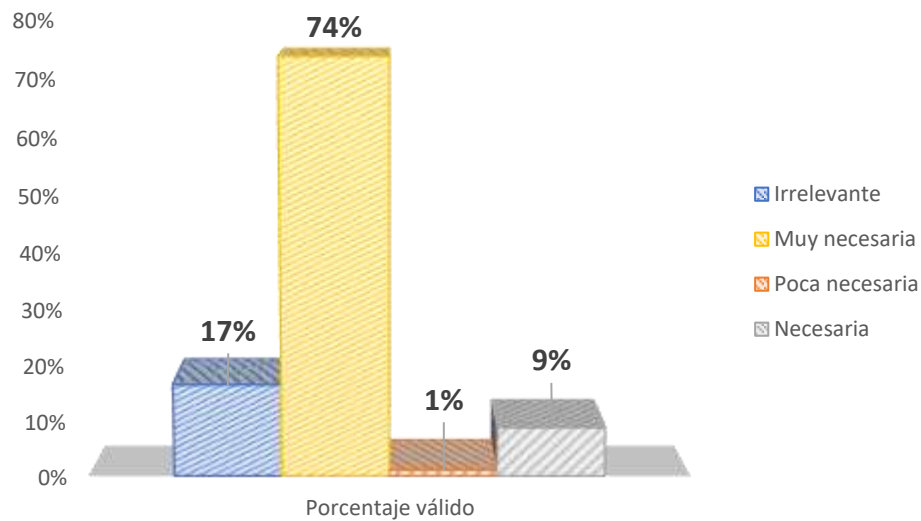
Figure 4 Existence of a public accountant



Source: This research

Faced with this situation, it is opportune that the tourist organization of the municipality of Túquerres is interested in strengthening the accounting and financial component by hiring a professional with extensive knowledge and excellent experience in the field, so that he can contribute to the systematization, registration, presentation and analysis of the information resulting from the economic operations of the business. This considering that, at present, Companies have the need for accurate information, their financial operations are complex, there are also changes in tax regulations, among other things, for all this the Accountant has become a vital element in the structure of the Organizations and the importance of having a good Accountant and therefore accounting in the correct way, where the results of the work and the strategies implemented can be measured, as well as allowing compliance with the tax regulations that are required of all businesses (Franco and Franco, 2017).

Figure 5. Considerations about the level that accounting is necessary within the company for decision making



Source: This research

As a complement, the previous graph has the purpose of showing that the most common perception regarding accounting in the population under study is that it turns out to be "necessary" and "very necessary" to make objective and accurate decision-making. , this being an aspect to highlight since at this point of the analysis, it is not unreasonable to think that perhaps the fact that these companies do not have an accounting system or a public accountant is associated with the cost factor, rather than with the cost factor. level of importance attached to accounting as such.

Added to this, the field work allowed us to see that 68% of tour operators do not allocate any budget for accounting management, while 22% say that, although they allocate resources for this management, there is no clear the amount of these. The foregoing shows that the companies under study, for the most part, do not invest in the accounting component or strengthen their management since, as has been mentioned throughout this analysis, accounting is reduced to income and expense ratios. that are elaborated manually, in most cases, by their own owners and/or administrators.

Table 2. Resources (time, people, money) allocated to manage business accounting

		Frecuency	Percentage	Valid Percentage	Accumulated Percentage
Valid	No budget is allocated	62	66,0	68,1	68,1
	Between 2% and 3% of billing	20	21,3	22,0	90,1
	Between 1% and 2% of billing	2	2,1	2,2	92,3
	It is intended, but it is not clear	6	6,4	6,6	98,9
	More than 3% of the turnover	1	1,1	1,1	100,0
	Total	91	96,8	100,0	
Lost	Do not answer	3	3,2		
	Total	94	100,0		

Source: This research

In contrast to the results obtained so far, it is observed that a significant percentage of tour operators do not use a policy to set the sale price of their products and/or services, which can generate possible inconveniences when creating value. for your business. Nor do they apply control over the accounting documentary archive, an aspect that continues to ratify the weak accounting component that prevails in most organizations dedicated to tourism in the municipality of Túquerres. For this reason, the development of this study becomes more alive, since a latent need to create an effective strengthening within components such as accounting stands out.

Finally, within the instrument applied, an attempt was also made to delve into the finances managed by the tour operators under study, this taking into account the growing interest in financial analysis is evident, however, the results of this research show that most people they never or sometimes apply it to the accounting information generated in their organizations.

Table 3. Application of some type of analysis to accounting reports or financial statements

		Frecuency	Percentage	Valid Percentage	Accumulated Percentage
Valid	YES	16	17,0	17,6	17,6
	NO	75	79,8	82,4	100,0
	Total	91	96,8	100,0	
Lost	Not answer	3	3,2		
	Total	94	100,0		

Source: This research

6. DISCUSSION AND CONCLUSIONS:

Thanks to the analytical work, it was possible to identify those accounting and financial factors of the tourism sector in the municipality of Túquerres that will serve as support when leading projects to strengthen business and financial management and with which an attempt will be made to empower and motivate the entrepreneurs in the city to incorporate into their work the necessary skills, which are focused on the specialization of service quality, making the right decisions and proper management of their businesses.

Consequently, based on this investigative work, it was sought to strengthen the skills of the businessmen of the tourism chain and the generation of commercial spaces for the sector, through cross-cutting programs that include a process aimed at raising awareness, socializing and training the actors of the tourism sector. in the municipality of Túquerres, since it cannot be forgotten that tourism becomes a powerful tool to contribute to the growth of the country, since due to its interdisciplinary nature, it is directly committed to five of the eleven axes of competitiveness established by the national government (National Planning Department, 2014). For all these reasons, the study of this subject was quite interesting, novel and useful since it contributes to the understanding of accounting and financial management that is energized within the Tourism sector.

In that order, it is concluded that tourism is a sector of the economy that supports people and companies that are dedicated to developing this set of business activities that directly or indirectly point to a generation of goods and services framed in the recreation, rest and free recreation. In addition to this, it cannot be ignored that the tourism sector in Colombia, although it grew twice the world average, faces great challenges for 2016 marked by the dollar and Zika.

In summary, from the accounting and financial field, the tourist companies in the municipality under study have the following reality:

Weaknesses

- Most of the companies that participated in the research do not have an accounting system implemented in their organizations.
- The costs of implementing an accounting system could be high or because they simply do not see it as important.
- Registration of your business operations through a manual and traditional system that can cause, in some cases, difficulties when you want to access useful, comprehensive and real-time financial information. The common denominator in this type of company is the conventional performance of procedures, with the risks and consequences that this entails (loss of information, errors that can be transferred to regulatory entities, etc.).
- Most of the companies never or sometimes apply it to the accounting information generated in their organizations.
- More than 50% of the organizations do not allocate any budget for accounting management, therefore, it is inferred that, for the most part, they do not invest in the accounting component or strengthen their management since, as has been mentioned throughout, From this analysis, accounting is reduced to income and expense relationships that are prepared manually, in most cases, by their owners and/or administrators.
- A significant percentage of the participants do not use a policy to set the sale price of their products and/or services, which can generate possible drawbacks when it comes to generating value for their businesses.
- They do not apply a control over the accounting documentary file, another aspect that continues to ratify the weak accounting component that prevails in most of the organizations dedicated to tourism in the municipality of Túquerres.

Strengths

- From the manual processes that they develop, basic information is obtained, which, in general, is summarized in a list of money inputs and outputs, which somehow allows the administration to have a general knowledge of the business operation.
- Most companies apply some type of analysis to accounting reports or financial statements at least once a year.
- The most common perception regarding accounting is that it turns out to be "necessary" and "very necessary" to make objective and correct decisions.

Strategies

- Promote a change in organizational culture within them, since a good computer-based accounting system represents a great business resource and information as such, a good that must be taken advantage of to establish a competitive position for the organization.
- Make organizations understand that when a company undertakes the task of having state-of-the-art technology that is capable of adapting to changes in the environment, it immediately becomes a competitive organization with the ability to continue having a presence in the market with the passing of time
- Take into account that accounting is a vitally important tool within any business, therefore, it is appropriate to maintain effective communication when keeping Management informed about the accounting part, with monthly reports that include all respective movements and operations, to which a financial analysis process is applied in order to identify which are the most relevant items and which are the priority points where adequate administrative and financial management should be energized.
- Sensitize those companies that still do not see in the work of analysts a direction and management tool that can even help them to save the life of their businesses; this given that a passive attitude prevails towards the subject or perhaps a possible ignorance of all the benefits that derive from carrying out a financial analysis.

Consequently, the research allows us to understand that Nariño, in addition to being an agricultural department, has a great tourist offer, which, on many occasions, is not appreciated from an economic perspective as a financial possibility for growth and development.

For its part, in Túquerres different tourist attractions and a gastronomic diversity are recognized that can generate an important source of income, contribute to economic growth and determine social development in the community. However, the different tour operators that exist in this region are mainly characterized by managing their key processes through the experience that their owners have obtained over time or that their relatives have transmitted to them; hence Orgaz and Moral (2016), state that:

... a latent weakness among the tour operators of the municipality of Túquerres regarding the way of planning, designing and executing the plans, programs and proposed projects and this may be due to the lack of knowledge of the technique of those who assume management positions (p. 10).

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