



Faculty of Tourism and Hotels
Department of Tourism Studies

An Evaluative Study of the Effectiveness of the Accounting System in Category (A) Tourism Companies in Egypt

Master's Degree in Tourism Studies Department

BY:

Alyaa El Sayed Mohamed El Sayed
Bachelor of Tourism Studies 2019

Under the Supervision of :

Prof. Farouk Abdelnabi Hassanein Attaalla
Professor at department Tourism Studies

Faculty of Tourism and Hotels -Fayoum University

Dr. Mohamed Abdel Aziz Abu El-Ala
Assistant Professor at Accounting Department

Faculty of Commerce - Beni Suef University

Dr. Marwa Sayed Wahba

Assistant Professor at department Tourism Studies
Faculty of Tourism and Hotels-Fayoum University

Abstract

Introduction:

The study included five chapters in their entirety on an overview of the accounting system in Egyptian tourism companies, and identify electronic accounting and accounting information systems as well as accounting programs used in tourism companies and evaluate these programs used, then present the research methodology, results and discussion, recommendations.

Study problem:

The accounting system is one of the most important sources of information in various companies and institutions, especially tourism ones, on which different departments rely to obtain the necessary information in a timely manner. Despite the importance of the electronic accounting system, there are many institutions that have not implemented this, which has led to accounting errors. For this reason, many tourism companies tended to use electronic accounting systems to outweigh the traditional systems. It also has a major role in data processing and preservation, with the availability of elements of accuracy, speed, and cost reduction, and this in turn led to a reduction in the effort exerted by accountants in tourism companies, whether related to accounting operations or other operating operations that take place on data and extract results. Tourism companies in Egypt seek to choose the accounting system that is compatible with the nature of their activity and to constantly evaluate and develop it so as not to lose its quality (Hegazy et al., 2021).

Despite this, tourism companies face difficulty in benefiting from the application of electronic accounting programs, and among these difficulties is the high cost of applying these programs, as well as the indispensability of some traditional methods applied in accounting and in preparing reports. Tourism companies also face difficulties in cooperating with programming companies to implement Electronic accounting procedures (Abdel-Fattah, 2020).

Through the researcher's survey of the reality of applying electronic accounting programs in tourism companies, by visiting some tourism companies and conducting personal interviews through the survey form with accountants in tourism companies, it became clear that there are some tourism companies that do not use electronic accounting programs, although we are in the era of digital transformation And that companies that use accounting programs rely on treasury and bank models only, because there are no purchases, sales, or storage in the tourism company, and at the same time other programs such as Odoo and Xero are used to make the budget as well as profit and loss accounts, and because most of the programs applied in reality Actual does not meet all the needs of companies. And that some other companies that did not use these programs only use the American method on the Excel program.

Objectives of the study:

The main objective revolves around the evaluation of electronic accounting systems in tourism companies category A and the main objective is the following:

1- Identify the capabilities and method of displaying accounts in electronic accounting systems used in tourism companies category (A) in Egypt.

2- Identifying the pros and cons of the most widespread electronic systems in tourism companies category A and developing a new accounting system that avoids the disadvantages of these electronic systems.

3- Evaluate the performance of accounting systems in tourism companies.

The study hypotheses:

The study tests a number of hypotheses:

There is a relationship between the application of accounting systems and their performance by evaluating the following elements:

- There is a statistically significant relationship between the speed of the program and the performance of the program.
- There is a statistically significant relationship between the efficiency and effectiveness of the program and the performance of the program.
- There is a statistically significant relationship between flexibility, program comprehensiveness and program performance.
- There is a statistically significant relationship between the program's information security and the program's performance.
- There is a statistically significant relationship between the cost of the program and the performance of the program.
- There is a statistically significant relationship between program maintenance and program performance.
- There is a statistically significant relationship between the program's self-censorship and the program's performance.
- There is a statistically significant relationship between program problems and program performance.

Study Methodology:

In order to test the hypotheses of the study and thus achieve its objectives, the study relied on the descriptive analytical approach, which requires a full analysis of all the data collected as accurately and objectively as possible.

Determine the study population and sample:

The study population consists of Egyptian tourism companies category "A" operating in the tourism market, which numbered 2219 tourism companies, and the simple random sample was

relied on to test the hypotheses of the study, which is the size of 384 companies out of the total tourism companies category "A", and the response rate was (91.1%) i.e. 350 companies, and this means that 34 forms (8.8%) were excluded.

Results of the study:

1- Some tourism companies face difficulty in applying electronic accounting procedures according to the following reasons (Abdel Fattah, 2020):

- The high cost of some accounting programs.
- Do not dispense with some traditional methods in some accounting reports (such as preparing the balance sheet).
- Difficulty in implementing electronic accounting procedures through programming companies.
- Current accounting programs do not provide all the needs of tourism companies.

2- The use of electronic accounting programs has an effective impact through the time and effort provided by these programs to complete the accounting work by obtaining the required outputs from the various inputs during the applications of these programs, as well as increasing the effectiveness of the system by preparing and presenting financial reports in a timely manner and in a way that ensures the achievement of leadership for users.

Recommendations

First: Recommendations addressed to tourism companies:

- 1- The need for the departments of tourism companies to develop and raise the efficiency of the performance of the employees of the accounts department as well as those in charge of the work of the accounting information system.
- 2- Continuing to develop accounting programs so that an integrated system provides all departments of the company with the information and reports they need.
- 3- The need to conduct a deep and accurate study when making a decision to use any of the accounting programs according to the information and reports produced to meet the needs of the tourism company.

Second: Recommendations directed to companies producing accounting programs:

- 1- The need to look at tourism companies and make an accounting program that meets their needs.
- 2- The need to establish the necessary controls on the powers to use the programs to allow meeting the needs and desires of users of those programs.
- 3- Working to provide the necessary elements in the accounting program for tourism companies in order to achieve the best possible benefit.
- 4 - Examination and periodic follow-up of accounting programs applied in companies.

5- Responding to the requirements of the tourism market regarding accounting programs that meet its needs, such as "a special module for booking flights - a module for pricing tourism programs - a module for booking hotels".