

EFFECTIVENESS OF INFORMATION SUPPORT FOR MANAGERIAL COLLABORATION AMONG HOSPITALITY INDUSTRY ENTERPRISES

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Abstract. The management accounting tools that are used in management activities and the main factors that are necessary for successful management accounting are analyzed. The goal we set in preparation of our article, is to reveal the main aspects of the organization of the effectiveness of the management accounting system as a source of information support for the process of management decision-making, the identification of problems that arise in the process of formation and functioning of this system, and the advantages it provides to the hotel business enterprise. The main requirements for information in the management accounting system and their influence on the definition of the concept of "management accounting" are outlined. It was found that the definitions presented in Table 1 have in common that the main task of management accounting is to provide unbiased information necessary for making management decisions by the relevant management units of the enterprise. The content of management accounting and methods of its implementation are presented schematically. The organization of information support of the hotel business is considered in the example of hotel "A" and the information equipment of hotel "A" is studied, in particular 14 personal computers that are combined into one network. The efficiency indicators of the information service of the hotel business are analyzed and it is determined that the highest consumer satisfaction with information support corresponds to the service providing telecommunication services, security service, and engineering service, and in turn, indexing the degree of consumer satisfaction with the information base will allow formalizing the organizational work of the hotel based on needs and expectations, and this will make it possible to select strategic alternatives to improve the quality of the hotel enterprise. The effectiveness of information support of managerial collaboration among hospitality industry enterprises has been analyzed, measures have been developed to intensify the management activities of Hotel "A" based on the use of information systems and technology. It was proved that they are effective and can be implemented in the activities of the hotel business.

Keywords: management accounting; hospitality industry; management information; information support; effectiveness of the management accounting system; management decision-making; information support system; managerial collaboration; housekeeping; security service.

JEL Classification: M 11, L 83

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Introduction. Management accounting has long ceased to be something new for both scientists and practitioners. Its main tools are used daily in their activities by heads of enterprises and individual structural units' managers.

The need for management accounting at domestic enterprises is determined by the following facts:

- 1) the presence of different forms of ownership, which leads to the emergence of different groups and levels of management information users;
- 2) intensifying competition in the domestic and foreign sales markets of domestic products, which requires timely information about their market conditions;
- 3) the integration of the Ukrainian economy into the world economy, which inevitably leads to a reorientation of both practice and theory of accounting knowledge.

The management accounting system is based on an information system that uses input information and relevant processes to obtain results that meet precisely defined management goals.

Information base is used by all management functions, including planning, control, and evaluation functions to make management decisions.

Literature Review. The effectiveness of information support for managerial collaboration in the hospitality industry has gained increasing attention in recent years.

Scholars (Lee et al., 2021) discuss the integration of digital technologies, such as cloud-based platforms and collaborative tools, to enhance managerial collaboration in the hospitality industry. The study explores how these technologies influence communication and decision-making processes.

An examination of supply chain collaboration in the hospitality sector reveals the significance of information sharing. Johnson and Smith (2022) analyze how effective information sharing contributes to collaborative decision-making and supply chain optimization.

The impact of social media on collaborative marketing strategies is explored by Chen and Wang (2020). The study investigates how information disseminated through social platforms contributes to collaborative marketing efforts among hospitality enterprises.

Utilizing big data analytics for operational collaboration is the focus of research by Kim and Chang (2023). The study evaluates the effectiveness of leveraging large datasets to optimize operational processes and decision-making in the hospitality sector.

The potential risks and concerns related to information security in collaborative environments are discussed by Wang and Li (2021). The study emphasizes the need for robust cybersecurity measures to facilitate secure information sharing among hospitality enterprises.

Exploring the role of employee training in enhancing collaborative performance, Smith et al. (2022) investigate how well-informed and trained staff contribute to effective collaboration within hospitality enterprises.

Cross-cultural collaboration challenges in multinational hospitality enterprises are addressed by Garcia and Kim (2020). The study examines how cultural differences impact the flow of information and collaborative efforts in a globalized hospitality industry.

Investigating the link between strategic alliances and collaborative innovation, Wang et al. (2021) examine how information exchange within strategic partnerships contributes to innovation within the hospitality sector.

This literature review provides a comprehensive overview of the effectiveness of information support for managerial collaboration among hospitality industry enterprises, covering themes such as digital technologies, supply chain collaboration, social media, big data analytics, information security, employee training, cross-cultural challenges, e-learning platforms, strategic alliances, and sustainable practices. The referenced articles contribute valuable insights to the evolving landscape of collaborative management in the hospitality sector.

Special attention should be paid to the fact that the management accounting system goes beyond accounting and includes elements of planning, control, analysis, and evaluation. It is this fact that caused some disagreements in determining its essence and meaning, principles, and functions among leading domestic and foreign scientists.

Aims. The purpose of the article is to reveal the main aspects of organizing the effectiveness of the management accounting system as a source of information support for making management decisions, to highlight the problems that arise in the process of forming and functioning of this system, and the advantages it provides to the hotel business enterprise.

The object of this research is the process of development, implementation, and improvement of management accounting at a hotel enterprise.

The subject of the study is the theoretical and methodological principles and practical aspects of the organization of effective management accounting in the management system at hospitality industry enterprises.

Methodology. The theoretical and methodological basis of the research are the fundamental provisions of economic theory and scientific works of domestic and foreign scientists who were engaged in management accounting at enterprises in the hotel business.

Results. Management accounting, like any accounting that is part of a complex accounting system of a business entity, is intended to provide certain information. The requirements that such information must satisfy are illustrated in Fig. 1.

Management accounting information created and prepared for use by management within the enterprise is subject to other requirements that differ from information intended for external users.

The list of such requirements affects the definition of the concept of “management accounting”. Some definitions of management accounting are given in Table 1.

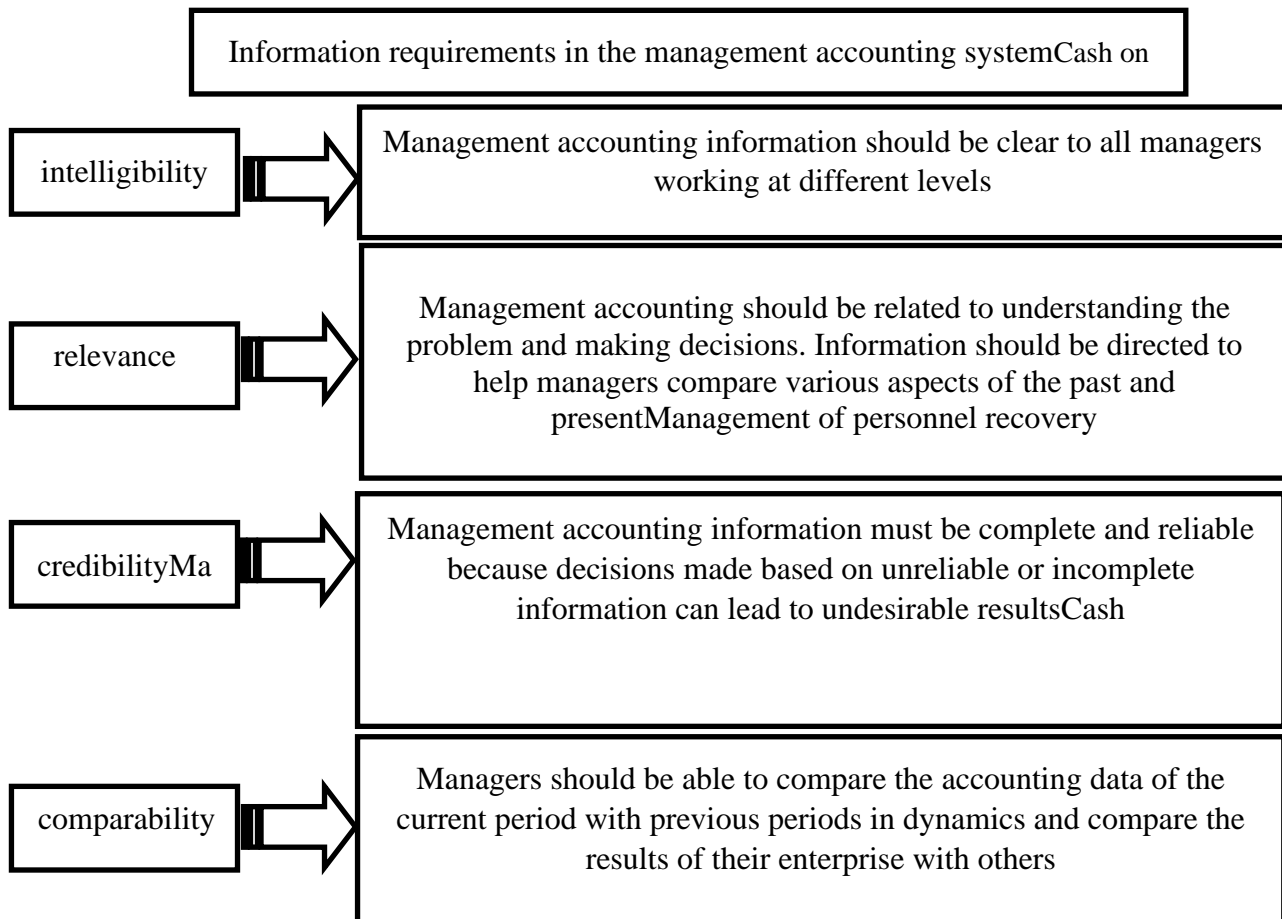


Figure 1. Information requirements in the management accounting system

Source: systematized by the authors

In Ukraine, the essence of management accounting is legally defined by the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” dated 16.07.1999 No. 996-XIV: internal (management) accounting is a system of processing and preparing information about the enterprise's activities for internal users in the process of managing its activities [9].

As can be seen from the above, there are many different systems of information and analytical support for management decision-making. The choice of a specific system depends on the needs and goals of the enterprise, its size and branch affiliation, the availability of resources, and competencies for its implementation and operation. However, in any case, such a system must be reliable, secure, available, flexible, and scalable. Furthermore, it should provide unbiased information necessary for making management decisions based on facts [10; 11].

Providing unbiased information necessary for management decisions is an important function of information and analytical systems.

These systems provide collection, processing, storage, and analysis of data related to various aspects of the company's activities and provide useful information for managers at different management levels.

Table 1. Definitions of management accounting given in the works of domestic and foreign scientists

N	Definition	Author, source of information
1	Management accounting is understood as the process of identifying, measuring, accumulating, analysing, preparing, interpreting, and transmitting information that is used by the management unit for planning, evaluation, and control within the enterprise.	Butynets F.F. [1, p. 229]
2	Management accounting is the process of identifying, measuring, accumulating, analysing, preparing, interpreting, and communicating information used by management to plan, evaluate, and control within an organization and to ensure appropriate, accountable use of resources.	Holov S.F., Yefimenko V.I. [2, p. 246]
3	An economic system related to the preparation and provision of an information management system during implementation investment, operational and financial activities, which allows to develop and comprehensively adopt the most effective operational, tactical, and strategic decisions at various levels of enterprise management is called management accounting.	Napadovska L.V. [3, p. 95]
4	Management accounting is a subsystem of control, built on the principles of accounting, but taking into account the specifics of a particular enterprise, the main task of which is to provide the management apparatus of the enterprise with relevant, timely, and complete information that serves to make management decisions, is used during planning, control, and analysis of the financial and economic processes of the enterprise.	Pankov V.A., Yeletskih S.Ya., Mykhailychenko N.M. [4, p. 312]
5	Management accounting is the provision of information to individuals in the organization itself, based on which they make more informed decisions and increase the efficiency and productivity of current operations.	Pisarenko T.M., Bukalo N.A. [5, p. 137]
6	Management accounting is an independent subsystem of accounting with its subject, method, and tasks, which is closely related to the management system and is aimed at reducing production costs and increasing company profits.	Pushkar M.S. [6, p. 124]
7	Management accounting is a branch of knowledge and a field of activity related to the formation and use of economic information for management within a business entity	Sadovska I.B. [7, p. 259]
8	Internal economic accounting (the so-called managerial accounting, production controlling) is not independent accounting. This is a continuation, or more precisely, a further deepening, detailing of the data of accounting and financial accounting in terms of expenses and income of activities, when all the effectiveness of the acquisition of resources, their processing, technological and organizational solutions, motivation, etc. is revealed.	V. V. Sopko [8, c. 483]

Source: systematized by the authors

Information and analytical systems can have different structures, functionality, and purpose, depending on the specifics of the enterprise and its goals. Some of the most common types of such systems are:

- Enterprise Resource Planning (ERP) systems are comprehensive software that integrates all major business processes of an enterprise, such as finance, logistics, production, procurement, sales, and customer service. ERP allows one to automate and optimize the work of the enterprise, improve control and coordination between departments and functions, reduce costs and errors, and improve the quality of products and services. ERP also provides managers with access to up-to-date and reliable information about the state of the enterprise and its resources, which

facilitates the adoption of effective management decisions. Examples of ERP systems are SAP, Oracle, Microsoft Dynamics, etc.

- Decision support systems (DSS) are interactive computer systems that help managers solve complex and unstructured problems. DSS combine data from internal and external sources, analytical models and methods, intuitive and graphic user interface. DSS allow managers to analyze situation, and simulation scenarios, evaluate alternatives, and predict consequences. DSS also facilitate communication and cooperation between participants in the decision-making process. Examples of DSS are Excel Solver, Tableau, Power BI, etc.

- Business analytics (BA) systems are a collection methods and tools that allow obtaining, processing, analysing, and visualizing large volumes of data generated by the enterprise and its environment. BA is used to identify regularities, trends, anomalies, dependencies, and cause-and-effect connections in the data. BA helps managers get value insights that improve understanding situation, identification of opportunities and risks, and promotion of productivity and competitiveness. BA also promotes automation and optimization of business processes and adaptation to changes in market conditions. Examples of BA systems are IBM Cognos, SAS, QlikView, etc.

- Artificial intelligence (AI) systems are computer systems capable of imitating human abilities, such as learning, thinking, perception, language, creativity, etc. AI uses advanced algorithms and models such as machine learning, neural networks, expert systems, natural language processing, computer vision, etc. AI allows enterprises to solve complex and innovative tasks, improve the quality and speed of decision-making, and increase productivity and innovation. AI also helps to personalize and improve interactions with customers and partners. Examples of AI systems are Google Assistant, Siri, Alexa, Cortana, etc.

Common to these statements is that the main task of management accounting is to provide unbiased information necessary for making management decisions by the relevant management units of the enterprise. The content of management accounting is revealed in Fig. 2.

Sometimes the concepts of management accounting and controlling are equated. This is not quite so. There are many common features between them, but there are also differences. Management accounting and controlling are different but related concepts. Management accounting is the process of providing the company's management with information that helps in planning, evaluating, and controlling the organization's activities. Controlling is a management function that analyzes, monitors, and corrects the implementation of the company's strategic and tactical goals. Controlling uses data from management accounting but also includes other aspects such as market analysis, forecasting, risk management, etc. Controllers not only control the implementation of plans but also participate in their formation and adjustment.

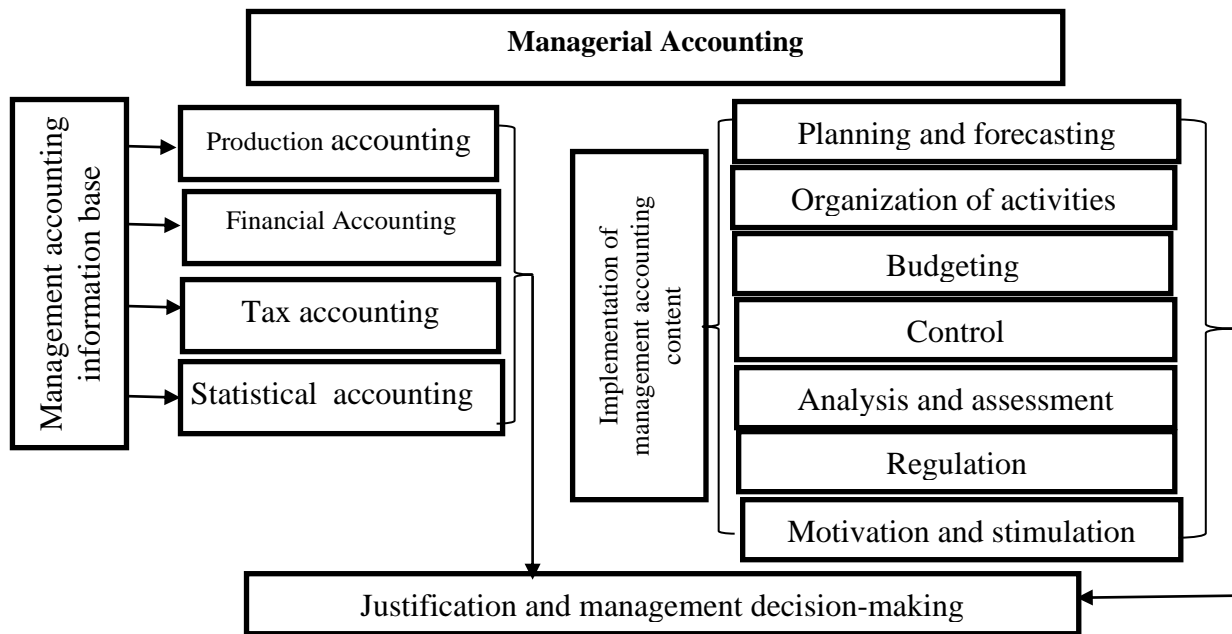


Figure 2. Implementation scheme of management accounting content [5]

Source: systematized by the authors

Thus, it can be said that it is managerial accounting is the information basis of controlling, and control is one of its functions. That is, management accounting is an integrated system of various economic disciplines, and the method of management accounting contains (Fig. 3):

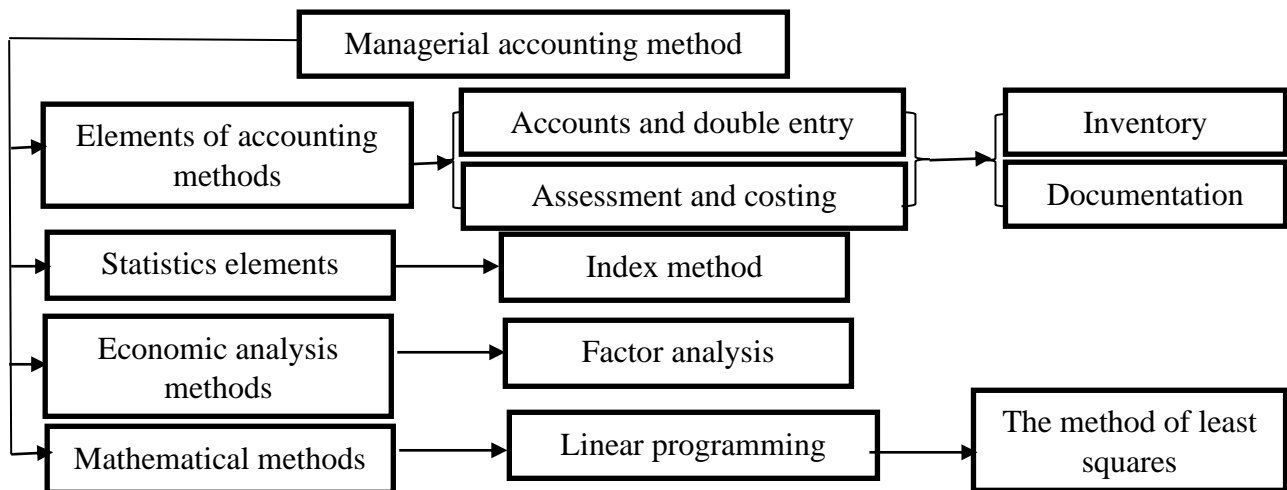


Figure 3. Managerial accounting method

Source: systematized by the authors

Considering the fact that managerial accounting in the narrow sense is a component of the entire accounting system and is related to financial accounting, it must comply with uniform accounting principles, in particular: continuity of enterprise activity; a single monetary unit; completeness and analyticity of information; periodicity, etc.

The main goals of managerial accounting are to provide information that helps the management of the enterprise in achieving the strategic goal, planning, control, evaluation, and optimization of the organization's activities. Managerial accounting information can relate to such aspects as the cost of products (works, services), expenses of structural units and the enterprise as a whole, results of economic activity in various directions, elements of internal pricing, forecasts for the future, settlements with counterparties, etc. Managerial accounting information is formed and provided taking into account the needs of managers of a particular enterprise and is not limited by any standards or rules.

The means of communication at the current stage of the development of society play a significant role in ensuring effective management in the field of hospitality industry. Thanks to communications, hotels can attract the attention of potential customers, improve the quality of service, maintain contact with existing guests, and form a positive image and competitive advantages. Among the modern means of communication for hotels, the following can be distinguished:

- Online booking and web platforms that allow users to quickly and conveniently book a room via the Internet. This contributes to the increase in sales and ensures the availability of services 24/7 [12].
- SEO for hotels helps to improve the visibility of the hotel website in search engines and attract more organic traffic. To do this, it is important to use appropriate keywords and optimize the content [12].
- Social networks and interaction with guests allow you to post up-to-date information about the hotel, special offers, and photos. They also help to conduct a dialogue with clients, answer their questions, and receive their feedback [12].
- Email and newsletters allow one to send personalized letters with information about the reservation, special offers, and updates. Such mailings help maintain contact with customers and stimulate their return [12].
- Messengers and online chats that allow guests to quickly ask questions about service, reservations, or other issues. They also help solve guests' questions in real time [12].
- Contextual advertising for hotels helps to attract the attention of potential guests. Advertisements may appear on pages related to travel, tourism, and hotel services. This helps to attract the target audience and increase the number of transitions to the hotel website [13].

As is evident, modern means of communication for hotels are very diverse and effective. They help hotels adapt to changing market conditions, take into account the needs and wishes of customers, and improve their competitiveness, and profitability.

With the correct organization of the production process at the enterprise, the use of information systems and technology for the transmission of information ultimately significantly increases the economic efficiency of the operation of hotel enterprises.

For research, we have chosen the organization of information support for the hotel business on the example of the hotel "A". In particular, it should be noted that hotel "A" uses a whole range of information equipment, 14 personal computers are

installed, which are connected to one network. Moreover, the following is used for information support of the activities of hotel “A” (Table 2).

Table 2. Information equipment of Hotel “A”

Name	List of means
Equipment	<ul style="list-style-type: none"> - 206 Fanvil H3 telephones; - 8 Canon PIXMA i6520 printers; - 2 Panasonic faxes kx-ft 982; - mini PBX; - the hotel has 6 telephone lines; - a video surveillance system operates on the territory and in the middle of the hotel to ensure the safety of hotel guests; - a Siemens fire alarm system was installed; - the hotel is connected to satellite television channels; - the hotel is connected to the Internet, and free Wi-Fi is available on the territory of the hotel
Software products	<ul style="list-style-type: none"> - Windows 7 and its applications; - Microsoft Office 2003 (Word, Excel, Access, Outlook); - Avast Antivirus; - Adobe graphics editor Photoshop; - electronic translators; - Outlook Express mail program; - Google browser chrome;

Source: systematized by the authors

This level of information technology use is acceptable for a hotel of this class. The maintenance of the equipment and software is handled by the system administrator, who is in the hotel's staff. Telephone communication and Internet access are provided by the Kyivstar company.

The hotel's automated management system (AMS), complexes of security, life support, and computerization systems are integrated into the hotel's single information field. Consider the chain of flows of basic information in hotel “A”: submitting a reservation request; searching for a number upon request and its reservation; guest arrival, identification, and registration; clear service upon request; control over guest payments; warning about the time of eviction; eviction procedure or extension of stay. This is not a complete list, but it gives an idea of the main functions of the system. The ORAK Hotel R5 system is used for the automation of management in the hotel. The main capabilities of this system include:

- Integration with various internal and external data sources, such as registers, databases, banking systems, electronic signatures, etc.

- Automation and optimization of the service payment process, flexible pricing policy, in addition to the general price list, special prices can be set for corporate clients, travel agencies, reducing costs and errors, improving the quality and speed of service.

- Ensuring the security and confidentiality of personal data, using modern methods of encryption and authentication.

- Providing a convenient and flexible user interface that allows you to choose different login methods booking with the possibility of booking different accommodation conditions within one booking.

- Facilitating communication and cooperation between participants in the decision-making process, providing access to up-to-date and reliable information about the state of affairs and resources.

The main capabilities of this system include: 1) accounting of hotel room stock; 2) reservation; 3) flexible pricing policy; 4) housekeeping; 5) security service.

1) accounting of hotel room stock. Visual display of all information about the current state of the hotel's room stock in the main working window of the program: the status of each room, the number of occupied rooms, the number of reserved rooms, rooms that will be vacated, and free rooms, the number of guests currently staying in the hotel, revenue received per shift.

2) reservation. Creating a reservation due to the universal booking tool for individual and collective orders allows one to book different rooms with different accommodation conditions (check-in and check-out dates, tariff, meal plan) within each reservation. All information about the guest's stay is stored in the database. At any time, you can get information about the guest's previous visit to the hotel.

3) flexible pricing policy. In addition to the general price list, it is possible to set special prices for different types of customers (travel agencies, regular customers, corporate customers). Setting special prices can be based on a discount or specially developed price lists.

4) housekeeping – assigning responsible maids to rooms. Viewing and printing the schedule for changing linen and towels, cleaning rooms after the departure of guests, and scheduled cleaning of vacant hotel rooms.

5) security service – the interface for night security is contrasting. Control of guest and staff access to hotel rooms and office premises. Controlling the debts of departing guests.

However, the ORAK Hotel R5 system has some shortcomings that make work difficult: it does not have a clear visual display of daily service planning; remote access; or staff working time accounting; there is no hint system and integration with other information systems, so it is necessary to improve the automated management system in Hotel A.

Hotel “A” has its website, which contains all information about the hotel's room stock, additional services, and special offers, there is a guest book where hotel clients can leave reviews about their stay at the hotel, and it is also possible to book rooms at the hotel.

Requests for accommodation of guests in Hotel “A” are received from travel companies, private clients, and corporate clients through the use of Internet resources (booking through the website, e-mail), phone calls, and faxes. Managers of Hotel “A” surveyed hotel customers to identify the specifics of their use of Internet technology when searching for and booking hotel rooms. 50 people who used the services of Hotel “A” were interviewed.

A customer survey was conducted according to the main parameters: hotel reservation methods; and hotel reservation on its website. Based on the conducted survey, it was concluded that it is necessary to increase the trust of hotel customers in booking rooms on the website of hotel “A”, as well as so that the hotel does not lose profits due to the participation in the sales process of intermediaries (Internet booking agencies).

Note that with indirect sales, Hotel “A” loses profit, because if the reservation is made on the hotel's website, the hotel receives the full price for the room in the hotel, taking into account minor costs for maintaining the website. However, if the client applies to book a room on the intermediary's website, then the hotel receives less money since the intermediary's percentage usually ranges from 10 to 15% of the room price. Consequently, with this type of online booking, Hotel “A” loses up to 15% of the price, since indirect sales channels were chosen. Thus, we consider it necessary to increase the efficiency of booking on the website of Hotel “A” through active promotion of the site on the Internet.

The specifics of the operation of hotel industry enterprises, as well as all intangible enterprises, require a special form of managerial interaction through the formation of a system of information and communication support. The hotel business is a highly saturated information sphere. The peculiarities of business processes in hotel enterprises provide for the structuring of operations both by technical and technological process and by the time factor, and this requires the availability of systematic and dynamic information support.

Managerial interaction is characterized by focus and intensity, which reflects the sphere of the information and communication field of hotel business enterprises. The basic criterion for the formation of a rational-parity information field is information support. In hotel business enterprises, it is determined by the number of information flows and their content saturation, which depends on information processes in the production and provision of basic and additional services.

Information support for enterprise management involves the organization of targeted arrays of information and information flows, which includes the collection, storage, processing, and transmission of information to analyze the results obtained for the preparation, justification, and adoption of management decisions [14, p. 20].

Information flows are formed from a set of modules and a core, which ensures their integration and separation of powers of employees of the hotel enterprise. The activities of accommodation establishments are accompanied by the preparation of various types of documents that form various information flows.

The basis of information support is the system of interrelations among the divisions of a hotel enterprise and the communications that arise between them, as well as the relationship with the external environment. The formation of effective information support for management interaction is impossible without the presence of information technologies, and therefore, certain costs associated with their use.

Considering that the information and communication field is formed not only through interaction in the internal environment, but it can be argued that this process is accompanied by interaction with all participants in the business process, and for

hotel industry enterprises this is: travel agents, tour operators, airline representatives, etc. Interaction with these participants in business processes is carried out through the use of automated hotel management systems. Further development of the hotel and restaurant industry is impossible without modern equipment and the latest technologies. This concerns first of all information technologies, and effective and reliable protection systems, without which it is impossible to achieve a high level of service quality [15, p.227].

Hotel systems allow one to automate all stages of guest service, starting from ticket booking, check-in, and ending with the final payment, as well as the main business processes – from the work of maids to the organization of reporting at the enterprise. In addition, they provide management of all hotel services and systems available in the room.

For the formation of proper internal information flows in the enterprises of the hotel industry, it is necessary to implement automated systems that allow rational and balanced use.

Diagnostics of the effectiveness of experience, planning, and implementation of information systems and technologies made it possible to outline the reasons for their implementation. The questionnaires of 20 enterprises of the hotel business in the city of “B” were taken as a basis. In most cases of changes in the formation of the information field (60%), forced and voluntary factors are considered as the main motivating impulse. Among the factors predicting changes in the information space, it is possible to single out: deterioration of financial and economic indicators (54%), incomplete satisfaction of consumers (15%), and dissatisfaction of employees with existing information flows (10%).

Functional and line managers of the hotel business evaluate the perception and recognition of the need for constant monitoring of the existing information interaction and the formation of the information field of the hotel enterprise based on it, defining the main barriers that can be ranked as follows:

- lack of competent specialists in modern information technologies;
- lack of awareness of the need to introduce modern information systems;
- lack of financial resources for information changes.

The hotel and restaurant business is an industry with a high level of information saturation, and its success directly depends on the speed of transmission and exchange of information, relevance, and timeliness of receipt. The development of the hotel and restaurant business involves the wide use of the latest information technologies both in the field of introducing new hotel services and in their promotion to the market [17]. Managerial interaction involves the constant use and provision of information units at different levels of management. For hotel business enterprises, it is sometimes difficult and impossible to determine the information flows of strategic and tactical levels of management. To eliminate this problem, information support must be viewed through the prism of information flows generated during the implementation of business processes in the main departments of the hotel. The level of their content, completeness, and intensity ensure rational management interaction and make it possible to determine the index of consumer

satisfaction with the information of the hotel divisions. For selected enterprises of the hotel business in the city of “B”, the data of this indicator are given in Table 3.

Table 3. Efficiency indicators of hotel business information services

The main components of the hotel's information service	Importance to consumers of components		Quality assessment					total	average value of the quality	Consumer satisfaction index, %
	Bi	%	5	4	3	2	1			
1. Reception and accommodation service (reception service)	5.0	11.26	12	6	2	0	0	20	4.5	87.5
2. Service desk, room management	4.3	9.68	10	5	3	2	0	20	4.15	78.75
3. Reception service and settlement part	4.1	9.23	8	7	5	0	0	20	4.15	78.75
4. Telecommunication services	4.0	9.01	15	5	0	0	0	20	4.75	93.75
5. Room maintenance service	4.7	10.59	6	6	6	2	0	20	3.8	70.00
6. Security service	4.8	10.81	15	4	1	0	0	20	4.7	92.5
7. Catering service	4.9	11.04	5	9	4	2	0	20	3.85	71.25
8. Engineering and technical service	4.5	10,14	15	4	1	0	0	20	4.7	92.5
9. Administrative service	4.6	10.36	10	6	4	0	0	20	4.3	82.5
10. Additional services (hairdresser, swimming pool, solarium)	3.5	7.88	6	10	4	0	0	20	4.1	77.5
Sum (absolute value of the sum of the numbers in the column)	44.4	100.00	102	62	30	6	0	200	43.0	825.0

Source: calculated by the authors

As can be seen from the table, the service providing telecommunication services, the security service, and the engineering and technical service correspond to the highest consumer satisfaction with information provision. Indexing the degree of consumer satisfaction with the information base allows formalizing the organizational work of the hotel based on the needs and expectations of the consumer, which makes it possible to choose strategic alternatives for improving the quality of the hotel enterprise.

Discussion. Management accounting in the system of modern management is necessary for everyone who is engaged in entrepreneurial activity. The manager at the enterprise plays an important role, as he/she is responsible for achieving the goals set for him/her by the administration or the founders of the enterprise. The results of the manager's activity largely depend on the information he/she used for planning, control, and regulation of management activities, and even decision-making.

The main goal of implementing a management accounting system for an enterprise is to provide the company's management with the most complete information necessary for more efficient work. Managerial accounting is an integral part of modern management.

Informatization and computerization of business processes are necessary aspects of the effective operation of hotel enterprises. Therefore, we analyzed the effectiveness of information support for managerial interaction of hotel business enterprises, and developed measures to improve management accounting in Hotel "A".

Conclusions. Ways to improve the management accounting system in hotels can be different, depending on the specifics and goals of each hotel. However, the general areas of improvement are:

- The use of modern information technologies allows one to automate and optimize the processes of accounting, analysis, and control of costs, income, profitability and other indicators of the hotel's activity. Moreover, information technologies contribute to improving the quality of customer service, saving and protecting information, and ensuring the availability and efficiency of information for managers and employees of the hotel.

- Development and implementation of an effective budgeting system that helps to plan and forecast the financial result of the hotel, determine the optimal allocation of resources between cost and revenue centers, monitor the implementation of the budget and identify deviations, analyze the causes of variance, and introduce corrective measures.

- Application of modern cost accounting techniques that allow you to accurately calculate the cost of hotel services, taking into account all types of direct and indirect costs. As well, such techniques help to analyze the structure and dynamics of expenses, identify areas of excessive or irrational costs, and find ways to reduce or optimize them. Examples of such methods are the ABC method (Activity Based Costing), the TDABC method (Time Driven Activity Based Costing), the Kaizen technique Costing, etc. These are just some ways to improve the management system accounting in hotels. In addition, measures for the intensification of management activities of Hotel "A" based on the use of information systems and technology are proposed, they are effective and can be implemented in the activities of not only Hotel "A" but also other hotel complexes.

Author contributions. The authors contributed equally.

Disclosure statement. The authors do not have any conflict of interest.

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