Comparative analysis of the effectiveness of types of economic control in the tourism sector in the Russian Federation

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Abstract. As part of the current study it is hypothesized that the effectiveness of types of economic control depends on the economic sector to which it is applied. The purpose of the study is to compare and analyse the effectiveness of types of financial control in relation to enterprises of the tourism sector. In this paper, a methodology for assessing types of economic control is presented. The results of the study partially confirm the hypothesis put forward by the author that the effectiveness of a particular type of control depends largely on the economic sector (as indicated by the results of the evaluation of statistical control, which is poorly applicable to tourism), but only partially. It is established, that the most effective for a tourism enterprise can be considered a combination of audit, financial and accounting controls, with the latter type of control preferably used as an intermediate instead of financial control. All this will simultaneously save enterprise resources and successfully track the performance of its activities.

1. Introduction

As part of this study, the following hypothesis is put forward: the effectiveness of types of economic control depends on the sector of the economy to which it is applied. Such a conclusion flows from the fact that each of the sectors of the economy has its own specific features, also extending to the characteristics of the activities and management of enterprises of a particular sector in general, as well as control and its results in this sector in particular. This, of course, also applies to tourism. Thus, the purpose of the study is as follows: to conduct a comparative analysis of the effectiveness of types of financial control in relation to enterprises in the tourism sector.

Considering the tourism sector, it should be noted that it is a set of enterprises that directly or indirectly satisfy the tourist needs of the population. The tourism industry, being an element of the tourism sector of the economy, produces its own product - a comprehensive service provided by the tour, and therefore is considered an independent sector of the economy.

It should be noted that the tourism sector goes beyond the tourism industry and includes the following elements: leisure industry, tourism industry, areas of infrastructure necessary for the service and reception of tourists (communications, transport, catering, retail, training for tourism enterprises), industries of material production, participating in the creation of objects of the tourism industry and producing goods of tourist demand.

It should also be noted that the tourism industry combines with other elements of the tourism sector through economic and organizational ties and market laws that allow the tourism industry to actively
interact with various sectors and sectors of the economy. The main function in the development and implementation of tourism products belongs to tourist enterprises.

Thus, a comparative analysis of the effectiveness of types of economic control in tourism should be carried out in the context of the activities of these enterprises, after giving such definitions as "control", "economic control", "efficiency of economic control", "indicators of economic control efficiency" and "types of economic control.

So, in the most general form, control is a process of comparing actual and planned results. In essence, this is a qualitative and quantitative assessment and consideration of the results of the organization’s work. Thus, in the process of control, not only orders and instructions are given, but also the success of the plans outlined by the organization and the satisfaction of the needs of the external and internal environment are evaluated. It should be noted that the control function consists in mediating between plans and activities, and the control system makes it possible to provide feedback between expectations (plans) and actual indicators of the organization’s activities.

Turning to a narrower concept of economic control, it should be noted that economic control is a function of managing production relations and productive forces. The control process is divided into two stages: descriptive, based on the collection of facts and their initial grouping, as well as logical-analytical, consisting in the qualitative analysis of qualitative and quantitative methods of scientific knowledge. Thus, control, on the one hand, includes facts and research data, and on the other, a certain knowledge system (theory).

Economic control is the verification of the implementation of certain economic decisions in order to determine their legality, reliability and economic feasibility. Thus, economic control implies the extension of the control function to the area of economic issues, in other words, into the economic sphere.

The essence of economic control in a market economy is reduced to tracking economic production in order to assess its actual condition and take the necessary measures based on the results of this tracking. The value of economic control is reduced to a targeted impact on the course of production processes in order to achieve optimal outcomes.

The effectiveness of economic control is very dependent on the order of evaluation of its results. This position is shared by researchers, but the issues of evaluating results and effectiveness are still not sufficiently developed.

Research on the issues of evaluating the results and the effectiveness of economic control often notes the lack of universality of methods for evaluating the results and effectiveness of economic control, and provides a critique of the methods proposed for a certain type of economic control from the standpoint of their application to another form of economic control.

The reason for the lack of universality can be the tendency to generalize the practice without proper theoretical processing of practical knowledge, expressed in an insufficiently clear definition of the method of evaluating results and the method of evaluating effectiveness as subjects of research, and striving to combine an excess of theoretical approaches to solving the research task of determining these methods. As a result, the use of redundant approaches to the study of methods for assessing results and efficiency without departing from the subject area, gives a result that is too limited in scope [1].

Before proceeding to clarify the performance indicators of economic control, it is advisable to get acquainted with its types, since each of them has its own performance indicators.

So, economic control, being carried out in the field of economic management, includes accounting, financial, auditing and statistical control.

Accounting control is a set of measures aimed at ensuring the correctness of accounting in the organization, in particular, control over the data of analytical and synthetic accounting, the compilation of an accounting register, compliance with accounting policies, filling out forms of external and internal financial statements. In other words, accounting control is a set of procedures that ensure the safety of the assets of the organization and accuracy of reporting. It is produced by the accounting service on the basis of data provided by functional units.
Financial control is a set of operations and actions aimed at checking the financial and related issues of business entities and management using specific methods and forms of its organization. Financial control is a system of actions of authorized persons to verify compliance by a controlled entity with the interests of the managing entity, as well as financial law norms and decisions made by the managing entity, which together constitute the main tactical objectives of financial control.

An interesting fact is that, despite the presence of other types of control in the organization’s activities, a number of prominent specialists agree that financial control with respect to other types of control is a higher order control. This can be explained by the fact that many financial control procedures cannot be carried out only as control of financial flows outside consideration of the nature of funded operations, and, therefore, without involving other types of control.

Audit control is a complete survey of financial and economic activities of an economic entity in order to verify its correctness, legality, effectiveness and expediency. Audits are carried out by the governing bodies in relation to the subordinate institutions and enterprises, as well as by various state and non-state control bodies, namely: The Central Bank of the Russian Federation, the Department for Financial Control and Audit of the Ministry of Finance of the Russian Federation, and audit services. Audit is considered the most profound and comprehensive method of financial control, and since, as mentioned above, financial control is, from the point of view of many specialists, the control of the highest order, it can be concluded about the priority and superior position of the audit relative to other types of economic control.

Finally, statistical control (processes) is a statistical method for separating variations that are caused by disruptions in the process from "natural" variations, which are an integral part of the process. The purpose of statistical process control is to identify and eliminate disruptions, as well as to establish and maintain the stability of the process, which makes further improvements possible.

Statistical control of the processes was proposed in 1931 by the scientist Walter Schuhart in the book Economic Control of the Quality of Produced Products. And although statistical process control was initially used only to control production processes, it can be applied to almost all processes, since everything that employees do can be regarded as processes. Each process is influenced by many factors (materials, equipment used, methods and work instructions, measurements, and people involved in the process). If, in addition to this, the process does not affect anything, and all the factors listed above work flawlessly and as intended, the process is considered statistically controlled. This indicates the fact that the process is not affected by any side causes, and all failures are eliminated. In accordance with the position of Schuhart, this does not mean that 100% of the output will be perfect, and there are no variations in the process.

In general, the process is influenced by two types of factors, namely: failures and natural causes. Thanks to statistical process control, it becomes possible to distinguish one from the other. In this case, the improvement of the process is represented only by the elimination or minimization of natural causes. However, it is possible only after the elimination of failures, otherwise failures impede the assessment of the effect produced by the improvement.

Before proceeding to a comparative analysis of the effectiveness of economic control in the tourism sector, you should first determine the criteria and performance indicators of each of them separately (namely, accounting, financial, audit and statistical) in order to reduce to a common denominator [2, 3, 4, 5, 6, 7, 8, 9, 10, 11].

2. Materials and methods
The information base of the study was the works of Russian and foreign authors, articles, publications, notes on the evaluation of the effectiveness of economic control types in the tourism sector of the Russian Federation. The methodology of the study involves studying the theoretical foundations of economic control in the tourism sector. The methodology of the study is: analysis of educational and scientific literature on the topic, analysis and synthesis of quantitative and qualitative data, comparative analysis of theoretical conclusions. Stages of research: selection of theoretical sources,
analysis of theoretical sources, formulation of methodology of comparative analysis, selection of statistical data, analysis of statistical data, making conclusions.

3. Results

3.1. Theoretical and empirical review
So, if we talk about evaluating the effectiveness of financial control, then this problem is becoming more and more significant, especially in the context of evaluating the performance of government bodies, including financial control. The results of inspections are mainly performance indicators, which include: the total number of violations, the total amount of violation from the category of “inefficient use of budget funds”, the total amount of violations from the category of “misuse of budget funds”, “improper spending of money and material values”, “non-receipt of payments to the budget and to state extra-budgetary funds” and a number of others. Based on the above absolute indicators, it can be concluded that it is impossible to determine the effectiveness of the activities of control bodies. However, despite this, various authors proposed their own principles, indicators and criteria for evaluating the effectiveness of financial control.

It should be noted that many researchers, for example, V.A. Zhukov, S.O. Shokhin, S.Yu. Ignatov, I.A. Belobzhetsky, Z.A. Salikhov, V.V. Burtsev, etc. However, according to the author, the method of Z.A. Salikhov. Salikhov, assuming that in the long term the main criterion of efficiency will be presented not by financial violations of the people being checked, but by the implementation of the developed and approved audit rules (standards) of control measures for identifying misappropriations, embezzlements and abuses, argues that the following should be fixed at the legislative level concepts, indicators and terms: expediency, efficiency, rationality, and targeted spending of state budget funds [7]. The undeniable advantage of this approach can be considered the appearance in the future, based on the approved standards, the possibility of comparing current results and determining their effectiveness. However, its disadvantage is reduced to the need to determine which body should develop these standards and in what time frame.

It is possible to conclude that the position of this scientist is the most balanced, since in the case of legislative consolidation of such concepts, indicators and terms as efficiency, expediency, rationality and targeted spending of funds from the state budget, it will be possible to quickly and qualitatively identify the deficiencies of the financial control body, as well as timely correction of its activities. And since there is still no single indicator of the effectiveness of the activities of financial control bodies, but only a number of indirect indicators are used that affect various aspects of the activities of the bodies, the method of Z.A. Salikhova appears in an even more favorable light. This is confirmed by the fact that all the above-mentioned authors are of the same opinion that control should be efficient and effective, and its results should be assessed both in terms of quality and in terms of quantity. At the same time, quantitative indicators can be expressed through a set of various indicators, which are obtained through the collection and analysis of information, and qualitative indicators should reflect the effectiveness of control and the effectiveness of the fulfillment of goals.

It should also be noted the importance of the periodicity of the assessment, which can be done quarterly, once every six months, a year or even several years. Accordingly, the higher the period of analysis, the better the determination of the effectiveness of the financial control body will be in the end. It is important that the results of the activities of the financial control body are available to the public in accordance with the current legislation. And when evaluating the performance of the financial control body, five main criteria can be used, such as efficiency, economy, effectiveness, intensity and dynamism of work.

It should also be noted that there are indicators of the effectiveness of financial control, indicating the effectiveness of internal financial control in the organization. These include the coefficients of financial stability of the enterprise, solvency (liquidity), assessment of capital turnover, assessment of profitability (profitability). However, it should be noted that the assessment of these indicators is
carried out in dynamics for the desired period of time, in addition, it shows not so much the effectiveness of financial control, as the effectiveness of the financial and economic activities of the enterprise.

The peculiar properties of the audit activity and the low universality of the currently proposed methods and procedures for evaluating the results of economic control determine the need for additional theoretical elaboration of the methods for evaluating the results and effectiveness for their use in the management of audit activities.

However, there is a list of signals and key quality indicators characterizing key quality indicators of the audit activity, characterizing the achievement of the objective of the audit activity. These include:

a) an indicator of the reliability of the data of the financial statements of the control object, the signal of which is the identification of violations in the area of financial accounting in the course of subsequent control measures;

b) an indicator of the economic expediency of the economic activity of the control object, the signal of which is the identification of violations in the field of the economic expediency of the economic activity in the course of further control measures;

c) an indicator of the legality of the economic activity of the control object, the signal of which is the identification of violations in the legality of the economic activity in the course of further control measures.

The degree of achievement of the characteristics of the objectives of the audit activity allows you to determine information about the deviation of results (in terms of composition, time, quality, labor costs, etc.) of the audit activity from the approved audit program and / or audit plan. Indicators of deviation of the result of the audit activity from the plans should be determined depending on the needs of managing the audit activity in specific conditions.

At the time the signal arrives, the value should be determined, followed by a conclusion about cause-effect relationships, the informational basis of which is provided by solving the problem of documenting cause-effect relationships.

The conclusion about the effectiveness of the audit activity in terms of achieving the goal of the audit activity can be made in the case when all the signals characterizing the key quality indicators of the audit activity have the meaning “no violations were detected” or there are no signals. Otherwise, a deviation from the purpose of the audit activity is determined, the area in which the violation was discovered is carried out, the analysis of cause-effect relationships is carried out. The decision on the results of the financial control is carried out by the subjects of management and has the goal of eliminating the identified shortcomings. However, it should be noted a large drawback of this technique, which boils down to the fact that there are no quantitative indicators and their evaluation.

An interesting fact is that there are no indicators of the effectiveness of accounting control in the special literature, however, according to the author, their echoes can be found in the indicators of the effectiveness of audit control and internal financial control, since accounting plays an important role in their process. As already noted earlier, it is aimed at analyzing the integrity of the organization’s assets and the reliability of the statements and is in many ways part of the above types of analysis.

As for the indicators of the effectiveness of statistical control, they are also absent in the special literature. Improving the methods of conducting various types of control is determined by modern economic conditions, changes in the legislative framework and the implementation of international standards.

3.2. Methodology

In view of the fact that there is no methodology for evaluating the effectiveness of an accounting and statistical report in the special literature, as well as the complexity and inapplicability of many of the above described approaches to assessing audit and financial control in practice, the author concludes that it is necessary to create a unified methodology for evaluating all types of economic control that would affect most important input data and output results of each type of control, and also took into account the shortcomings of the previously proposed methods.

This methodology is designed for the Russian market and proceeds from the following prerequisites: a) use three of the proposed ones by Z.A. Salikhov criteria of efficiency, effectiveness,
dynamism and intensity) to assess all types of control; b) indicators should be both qualitative and quantitative; c) the achievement of the strategic goal of control by achieving the tactical goals of each of its types, because efficiency can be viewed as the achievement of control goals; d) consideration of additional criteria - applicability for the enterprise, reliability and completeness of the tested indicators in the monitoring process; e) the study of indicators in the dynamics, as well as the frequency of testing, which you can choose yourself; e) awarding each of the performance indicators to an evaluation within a five-point system. A positive aspect of this technique is its flexibility and completeness, as well as increased reliability due to the dynamics, and negative - novelty, lack of widespread use and regulatory framework, as well as some subjectivity.

3.3. **Empirical results and analysis**
Having worked through the methodological, empirical and theoretical basis, it is advisable to use in practice the methodology proposed by the author, applying it to a hundred tourism enterprises of various forms of ownership, sizes and legal forms located in the Russian Federation, which represent the industry as a whole, being interrelated with it, checking, by awarding average estimates, the effectiveness of types of economic control over the past three years (Table 1, figures 1-4).

**Table 1.** Comparative analysis of the effectiveness of economic control in tourist companies of the Russian Federation. Source: it is made by the author.

| Performance indicators                      | 2016 | 2017 | 2018 |
|--------------------------------------------|------|------|------|
| Financial control:                         |      |      |      |
| Efficiency                                 | 42   | 41   | 40   |
| Performance                                | 3    | 3    | 2    |
| Intensity                                  | 5    | 5    | 5    |
| Applicability for the enterprise           | 5    | 5    | 5    |
| Dynamic accounting                        | 5    | 5    | 5    |
| Input Validity                             | 5    | 5    | 5    |
| Completeness of the considered indicators  | 5    | 5    | 5    |
| Legality accounting                       | 4    | 4    | 4    |
| Achieving the goal of financial control    | 5    | 4    | 5    |
| Total financial control                    | 123  |      |      |
| Audit control:                             |      |      |      |
| Efficiency                                 | 40   | 41   | 42   |
| Performance                                | 2    | 2    | 3    |
| Intensity                                  | 5    | 5    | 5    |
| Applicability for the enterprise           | 4    | 5    | 5    |
| Dynamic accounting                        | 5    | 5    | 5    |
| Input Validity                             | 5    | 5    | 5    |
| Completeness of the considered indicators  | 4    | 4    | 4    |
| Legality accounting                       | 5    | 5    | 5    |
| Achievement of the purpose of auditing control | 5   | 5    | 5    |
| Total revision control                     | 123  |      |      |
| Accounting control:                        |      |      |      |
| Efficiency                                 | 33   | 36   | 35   |
| Performance                                | 3    | 4    | 4    |
| Intensity                                  | 4    | 4    | 5    |
| Applicability for the enterprise           | 3    | 4    | 4    |
| Dynamic accounting                        | 5    | 5    | 5    |
| Input Validity                             | 5    | 5    | 4    |

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Completeness of the considered indicators & 3 & 3 & 3  
Legality accounting & 3 & 3 & 3  
Achievement of the purpose of accounting control & 3 & 4 & 3  
Total accounting control: & 106  
Statistical control: & 20 & 21 & 23  
Efficiency & 4 & 5 & 5  
Performance & 3 & 3 & 2  
Intensity & 2 & 2 & 3  
Applicability for the enterprise & 1 & 1 & 2  
Dynamic accounting & 1 & 1 & 2  
Input Validity & 4 & 4 & 4  
Completeness of the considered indicators & 1 & 1 & 1  
Legality accounting & 1 & 1 & 1  
Achieving the goal of statistical control & 3 & 3 & 3  
Total statistical control: & 64  

\[ \text{Figure 1. Results of evaluation of financial control in tourist companies of the Russian Federation.} \]
\[ \text{Source: it is made by the author.} \]

\[ \text{Figure 2. Results of evaluation of audit control in tourist companies of the Russian Federation.} \]
\[ \text{Source: it is made by the author.} \]

As can be seen from the results of the study, financial control, along with revision control, are the most effective. In the case of financial control, this is achieved due to such indicators as performance,
applicability for the enterprise, consideration of dynamism, accuracy of input data, completeness of the considered indicators and achievement of the control goal. The only disadvantage, in fact, is the lack of efficiency, and the lawfulness factor is not fully taken into account.

Figure 3. Results of evaluation of accounting control in tourist companies of the Russian Federation. Source: it is made by the author.

Figure 4. Results of evaluation of statistical control in tourist companies of the Russian Federation. Source: it is made by the author.

If we talk about the benefits of auditing control, then it is strong in terms of the same parameters as financial control, with two amendments: 1) the lawfulness factor in its case is taken into account much more completely; 2) there is insufficient completeness of the considered indicators. The disadvantage of this type of economic control is the economy parameter.

Analyzing the accounting control, it can be noted that it is strong from the standpoint of such parameters as applicability for the enterprise, accuracy of the input data and consideration of dynamism. Also, this type of control is more economical than financial and auditing. However, it is inferior to these types of control in such parameters as the completeness of the indicators under consideration, consideration of legality, achievement of the goals of this type of control and intensity.

As for the statistical control, it is the least effective among the above, although the most economical. At the same time, it is inferior to other types of control in almost all parameters, especially such as applicability for the enterprise, intensity, consideration of dynamism, consideration of legality and completeness of the considered indicators.

Thus, it is obvious that among all the types of economic control considered, financial and auditing are in the lead, accounting is lagging behind, and statistical is the least effective.
4. Discussion
The results of the study partially confirm the hypothesis put forward by the author that the effectiveness of one or another type of control depends largely on the economic sector (as indicated by the results of the evaluation of statistical control, which is poorly applicable to tourism), but only partially.

That is, in the framework of the proposed hypothesis, the proposition is confirmed that the effectiveness of control may depend on the sector of the economy, as can be seen from the example of statistical control, for example, such a parameter as applicability for an enterprise would be higher if this type of control were used in a serial enterprise. production.

However, in terms of financial, auditing and accounting controls, it was not possible to confirm or deny the impact of the economic sector on their effectiveness.

For tourism enterprises, financial and revision control proved to be the most effective, as they are strong in terms of performance, applicability for the enterprise, consideration of dynamism, accuracy of input data and the achievement of the control goal, despite the general weakness in the economy parameter.

Accounting control, being more economical than financial and auditing, is inferior to these types of control in terms of such parameters as the completeness of the indicators under consideration, consideration of legality, achievement of the goals of this type of control and intensity. Therefore, accounting control is the weakest among other varieties of statistical control, despite its efficiency.

The conclusion made about the advantage of auditing and financial control over other types is quite consistent with the opinion of many authors.

5. Summary
Thus, on the basis of the conducted research, it can be said that for Russian tourism enterprises the most effective are financial and audit control, accounting control was a little less effective, and statistical control was the least effective.

The conclusions resulting from the result are:
1. The results of the study partially confirm the hypothesis put forward by the author that the effectiveness of a particular type of control depends largely on the economic sector (as indicated by the results of the evaluation of statistical control, which is poorly applicable to tourism), but only partially.
2. Since financial and auditing control proved to be the most effective, which is quite consistent with the opinion of many authors, it is advisable to give preference to these types of economic control at tourism enterprises.
3. Since the effectiveness of accounting controls is not as high due to the smaller amount of data studied in the control process and slightly less accounting for legality, but it is more economical than the previous ones, and is also generally accepted and involves analyzing some of the indicators included in financial control, its Use is recommended for intermediate control at a tourism enterprise.
4. As for statistical control, its effectiveness for a tourism enterprise is rather doubtful, which means that this type of control should not be used for economy.
5. The most effective for a tourism enterprise can be considered a combination of audit, financial and accounting controls, with the latter type of control preferably used as an intermediate instead of financial control. All this will simultaneously save enterprise resources and successfully track the performance of its activities.

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