INFORMATION IN MANAGEMENT OF TOURISM

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Abstract
Addressing this issue was caused by the fact that, although in actuality, we consider insufficiently debated in education and research and, particularly, low relief management policies of many tourism entities, which adversely affects their performance. In our approach, we started from the observation that in all economic systems, increasing tourism brings a contribution to Gross Domestic Product and the strong social and cultural impact of it. To clarify what is happening, in fact, inside the area called tourism, on obtaining and efficient use of information, we conducted an investigative approach in which a total of 851 respondents completed a questionnaire with 25 questions.

Keywords: information, tourism management, accounting information system, diagnostic analysis, performance

JEL classification: D 83, M 16, M 41, L 83, H 32

1. Scientific research
1.1 Methodology of scientific research
To highlight what is happening, in fact, the process of identifying, processing and use of information in the field of tourism, we conducted an investigative approach
in which a total of 851 respondents completed a questionnaire with 25 questions. Questions focused on the main aspects of the role of information in the management of tourism entities, practical ways in which executive staff and managers on different hierarchical levels following a powerful quality assurance services, level of training and practices used to improve training and so on As dispose Geographic, most respondents are from urban areas, followed by the mountains and the countryside. Capital tourism companies they represent is Romanian private (70%), followed by mixed (here and abroad). I appreciated that the allocation made by types of firms, geographies and types of respondents capital best suits specific tourist units in Romania, reflecting to a large extent their share in the total existing ones. We also took into account the questioning of a significant number of managers at all levels. Thus, 56.51% of the total respondents is the managers (15.39% senior managers, managers of 26.20% and 14.92% at the executive level managers microstructures), who are most able to faithfully reproduce the situation in companies they work for.

1.2. Interpretation of information

After processing the data from the questionnaires, which resulted in important information without being exhaustive, however, allow us to shape an image quite relevant to the real situation of Romanian tourism. First, it is worth noting that 81% of respondents consider that decisive and respectively engaging role promoting actions (advertising, marketing) in informing and motivating clients to use tourism services (details in Chart no. 1).
I also remember almost equal weights of those who appreciate the decisive role of pricing information, respectively, in choosing quality and quantity of tourism services to customers (details in Chart 2).

![Chart NR. 2: The Prices Role in Choosing Tourism Services by Customers]

To data results so far, we can say that the performance promotion actions and price and quality tourism products should not be mere evaluation indicators, but first, priority objectives of management. But when we talk about the difference between image promotion and configured by actual customers perceive the quality and quantity of services provided, see that is similar to discuss the difference between desire and reality. Therefore, we wanted to see concern for measuring customer satisfaction regarding the services provided. The result is that in almost equal percentages (38.66% and 38.19%), continuous recording and analysis is performed periodically by persons appointed for all notifications and complaints, pursuit or degree of customer loyalty. However, we appreciate that remains high (23.27%) look unprofessional to collect this information and the mere observation of the attitude state customers (details in Chart 3).

Interesting results emerge from the approach by questionnaire, information management issue. Thus, only 46.42% of respondents confirmed that their units are used permanently establish responsibilities and procedures for identifying and reporting deadlines hierarchical information, as shown in the first part of the study. In 32.08% of cases, information is required only to the needs of management decision-making, and in 16.22% of units represented are only information for procedure according to the law, public authorities (details in Chart 4).
When it comes to common types of information required by the management, the first place is the takings / sales (54.29%), followed in equal parts (24%) for information on costs and, respectively, the evolution of economic efficiency indicators (detail in Chart 5).
The existence of a company that has limited financial resources “involves the use of the criteria of efficiency, effectiveness, economy. Therefore, economic efficiency indicators must consider financial resource efficiency of the economic entity” (Gherghina, Cretan, 2012). Indicators of economic efficiency, evaluated by respondents with high grade, the highest frequency of application is found at: capacity...
utilization factor (accommodation, transport, catering areas, etc..) - 56.29% Labour productivity - 56.29%, the influx of customers - 25.85%, revenue per customer - 25.97% etc. (details in chart 6).

Very relevant for assessing competence and thus the efficiency of tourism staff are the answers to questions related to:

a) assessing how traits accounting information;

b) the importance given to the sources of information for decision making;

c) the extent to which accounting information is used to achieve priority objectives.

Thus, the main features of financial information (its getting low cost, timeliness and comparability, transparency, relevance, neutrality) appreciation note is made of a high percentage of only 23-32% of all respondents (Chart no. 7), which we appreciate, is a great risk for the accuracy and timeliness of this information system used in unpredictable consequences.

![Chart NR. 7: Appreciation of the Main Features of Accounting Information](image)

This is supported by the importance given to the sources of information for decision making (management accounting, financial accounting, management control, annual financial statements, market, media and so on). Thus, management accounting, financial accounting and management control are rated at maximum of only 18-29% of respondents, while the media is appreciated by 51% (details in chart 8).
Regarding the extent to which accounting information is used for some targets, the highest percentage of those who consider that is of utmost importance (49%) is related to determining the selling price, followed by lower costs (37%) and calculation profitability of responsibility centers (31%) (details in Chart 9)
In our opinion, this evaluation indicates insufficient knowledge of economic and financial mechanisms and hence the persistence of numerous deficiencies in training and decision-making. Moreover, “this view is supported by specialists in economics (Gherghina and Duca, 2012), one of the works produced”. This view is supported by the answers to questions related to the implementation of the quality system, only 63% confirming its existence in their units, while 37% say "no" or "do not know" (chart 10).

**CHART NR. 10: EXISTING QUALITY SYSTEM**

- Yes: 70.00%
- No: 20.00%
- Don't know: 10.00%

**CHART NR. 11: WAYS OF IMPROVING THE TRAINING OF STAFF**

- Regular participation in specialized courses, within or outside the unit: 40%
- Other forms of training: 24%
- Each employee is obliged to enrichment: 17%
- Individual study organized: 19%
Is significant and appreciation for staff training methods that show that only 40% of units to practice regular participation in specialized courses within or outside the unit, the other 21% of cases of self-improvement obligation returning each employee (details in the graph No. 11). This situation explains in good measure, previously established limits on the collection, processing and use information.

Staffing issues are consistent with how respondents evaluated the utmost importance to note the main variables affecting the economic risk of the work unit (stability turnover, production cost structure, the position of the entity in relation to the profitability and the financial expenses - debt policy practiced by unit (details in graph No. 12).

![Chart NR. 12: Importance of the Variables that Influence the Economic Risk](image)

When it came to strategic management, results were again unusual. Thus, only 32% of respondents consider that the importance of the unit share in the current budget expenditures for modernization measures within which about 46% is accommodation and food services, and 47% promotion and marketing. On this basis, the development perspective is appreciated as safe only 38%, while 45% is estimated that stationary.

Finally, the hierarchy of measures that lead to customer loyalty ranks top in view of respondents, prompt resolution of all customer demands based (60%), staff attitude towards customer service and effective cost / price-quality (details in graph No. 13).
1. Conclusions

Analysis of our investigative approach, considering the role of information in the management of tourism activities highlight two major aspects. Thus, we consider as very important framework to be provided by the Romanian state, the normative point of view and incentives for the tourism activities, including in terms of continuous improvement training specialists.

Second, are highlighted important aspects of real ability travel entities to practice good management at all levels, through construction and operation of high performance quality assurance and control, whose essential tool is information. Thus, within the conceptual, organizational and thus functional, highlighted by sociological research, highlight the urgent need for an approach on new, both in terms of conceptual and organizational processes to identify and exploit sources of information and at the same time, more efficient use of information in decision making at all levels. This approach is imperative and in order to achieve improved performance and thus maximize profit in tourism.

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