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INTERNAL AUDIT OF THE OPERATING COSTS OF RESTAURANT ENTERPRISES

The theoretical and methodological provisions of internal audit of expenses restaurants in setting goals of implementing such control measures are studied, the classification of expenditure targeted to achieve those objectives is done. The necessity of separation of operating costs for the ability to stimulate the revenue of growth the company restaurants is substantiated, what allowed to differentiate the approach to manage of the costs, which are able to provide growth of business income, and expenses that do not affect its growth.

Keywords: classification of costs, the purpose of internal audit costs, network of restaurants.

Копотиенко Т. Внутренний аудит текущих расходов предприятий ресторанного хозяйства. Исследованы теоретико-методологические положения внутреннего аудита расходов предприятий ресторанного хозяйства в части определения целей реализации такого контрольного мероприятия, разработана классификация расходов, ориентированная на достижение установленных заданий. Обоснована необходимость разделения текущих расходов по способности стимулировать рост дохода предприятия ресторанного хозяйства, что позволило дифференцировать подходы к управлению затратами, способными обеспечивать рост дохода предприятия, и расходами, не влияющими на его увеличение.

Ключевые слова: классификация расходов, цель внутреннего аудита расходов, сеть предприятий ресторанного хозяйства.

Background. The crisis in the economy and society much more complicated the conditions of the restaurant business, led to the bankruptcy of individual enterprises and decline of the institutions related network form of business organization. One of the determining factors strengthening of negative tendencies is an inefficient cost management and low level of the internal controls that allow the misuse of resources, abuse, fraud and low awareness of owners about the state of their business. The economic threat to encourage business development view forms of control that are currently used in the networks of restaurants and actualize the need for introduction of the internal audit costs.

Achieving qualitative results of the internal audit costs promotes the consideration of different approaches to their classification. Using the classification of expenditures allows the internal auditors to investigate the costs of different aspects to take into account the various manifestations of their impact on the business, to direct attention to the most significant areas of audit and give the actors, taking economic decisions, recommendations to improve the effectiveness of cost management. However, the currently existing approaches to the classification of the expenses are mainly general economic nature, while implementation and internal auditing costs in the network of restaurants (PRG) leads to the definition of the objectives of the control measure and improve the classification of costs, focused on achieving the objectives.

Analysis of recent research and publications. An important contribution to the theory and methodology of the internal audit have made the scientists: S. Bardash, T. Kamensky, K. Nazarov, M. Douglas, D. Hermanson, B. Badercher, B. Dzhonsen, D. Boyle, A. Wilkins [1–6]. The scientists have studied the genesis of the internal audit, its nature, purpose, objectives, principles and stages of objects.

The classification of the expenses of the restaurants were investigated by I. Andryushchenko, I. Desyatkina, V. Novodvorskaya, A. Supruchenko [7–10] and others. In particular, the scientists such as Alexander Chumak [11], A. Didyk and S. Gnativ [12] have made grouping expenditure for accounting purposes. However, proving that the purpose of the internal audit costs differs from the accounting purposes, one could argue that the determined problem remains unresolved.

The **aim** of the study is the development of theoretical and methodological provisions of the internal audit of the expenses restaurants in the identification of the objectives of the control measure implementation and development of the classification of costs, focused on achieving a goal.

Materials and methods. The information base of the article is the scientific works of foreign and domestic scholars on this matter, as well as international and domestic regulations. The following methods of scientific knowledge: dialectic, a theoretical comparison, generalization, abstraction, grouping, analysis and synthesis are used in the study.

Results. Classification of costs involves their division based on the identification of common features and natural connections between them. The results of the study of existing approaches to the classification of costs PWG indicate a plurality of scientific views on the criteria of division and types of the classifications, given to existence different objectives and tasks which require information on the cost of the entity. The study finds out that different approaches to grouping cost to form the most significant and the least significant abstraction of signs reflect a different practical meaning and can be used to achieve different management objectives.

The studying of theoretical and methodological aspects of the internal audit and review of information requests of government networks PWG allowed to identify the priority objectives of the implementation of control measures. The main objectives of the internal audit costs are proposed to attribute: a match cost accounting (including the formation of the cost) defined criteria; optimizing the volume and the cost structure; assessment of the effectiveness of management decisions to minimize risks in management costs.

Matching the indicators of actual accounting costs (including the cost of formation) the certain criteria associated with supporting approach to auditing, which has not lost its relevance by our time. Achievement of this goal plays a decisive role in the management of enterprise information on the accuracy of cost accounting, the reliability of financial reporting, helps validity of management decisions, timely detect signs of fraud and the conservation of the entity's resources. The principle of the comparativeness that involves comparing actual data with defined criteria is based on its implementation. The criteria for comparison in this case are the certain rules reflecting the costs for the accounting system and financial reporting are governed by regulations and documents adopted directly by business entities, namely the recognition criteria expenses in the accounting system [13]; compliance with accounting principles [14]; financial reporting compliance statement [15, p. 408]. Use each of these groups of criteria is equally weighted in the audit process for the formation of high quality information on the results of the internal audit costs PWG.

For matters related to the management and the internal audit costs, we can say that a significant number of scientists insist on the need to minimize them [16–21]. However, minimizing costs should not be an end in itself and is not always a good thing. Unfounded minimization may lead to lower quality products and service and as a result, the loss of customers. However, in some situations it is necessary to consider a significant increase in profits from the increase in certain expenses. Given the above, it is appropriate to accept the authors, whose work is not about minimizing costs and optimizing their [22–24].

Modern Encyclopedic Dictionary defines the term "optimization" as the process of selecting the best possible option for a given solution of the requirements and restrictions [25]. Based on this thesis, under optimal volume and cost structure it is advisable to consider the most profitable entity values of costs that allow it to maximize profits. The practical implementation of this is possible through the using of the parameterization method, which involves determining the factors and assessment of their impact on the qualitative and quantitative characteristics (formation) of the object. Therefore, one of the priority objectives of the internal audit costs determined to optimize their scope and structure.

According to the definition given in the International Standard on Auditing 610, "Internal Audit division – a division of the entity that performs activities to provide assurance and advice designed to evaluate and improve the effectiveness of management entity, risk management processes and the internal control. Internal Audit Division may assess an entity through identification and risk assessment, contributing to the improvement of risk management and the internal control" [15, p. 676]. The international standards of professional practice of internal auditing (p. 2120 – "risk management") also states that internal auditors should assess the effectiveness and promote enhanced risk management processes, but it required to refrain from taking any management responsibility by direct participation risk management entity.

In this case, the opinion of S. Bardash it is quite reasonable [1], which argues that the legal basis for the establishment of the internal audit units exist only on medium and large enterprises as well as various types of corporate entities, which features current ownership and business management demarcated and thus, the owner of a need to control the executive management body of the company (hired management). This scientist holds a position that the internal audit is not an element of risk management entity, as in the interests of the owners exercises the same control system and evaluates how effective employed management controls the company. In the context of the internal research expenditure PWG it was possible to isolate one of its priority objectives – the evaluation the effectiveness of management decisions to minimize risks in management costs.

The next stage of the research is a development costs classification PWG focused on achieving the identified objectives of the internal audit costs (*figure 1*). The proposed classification is not exhaustive, since during its creation was put the aim to reflect the separation costs of those classifications, which most significantly affect the achievement of those objectives.

Presented in (*figure 1*) classification criteria and types of costs are quite common in the scientific literature, and they remain relevant to PWG. Their great practical significance due to regulations applicable regulations and practical relevance of the management and control of entities of this kind of activity. Based on research the classification types of expenses restaurants for sale are identified by the criterion of significance to achieve each of the goals internal audit costs. Within each of these objectives can be divided into the appropriate range of tasks, implementation of which will contribute to their achievement.

Given that the key for effective operation PWG have current costs (current (reporting) period) to achieve optimization of coverage and structure the classification ability was identified on the basis of their ability to stimulate revenue growth businesses restaurants. The need to separate current expenses on such grounds due to the difference in approaches to cost management, which can stimulate the growth of income of the enterprise and those that do not affect its growth.

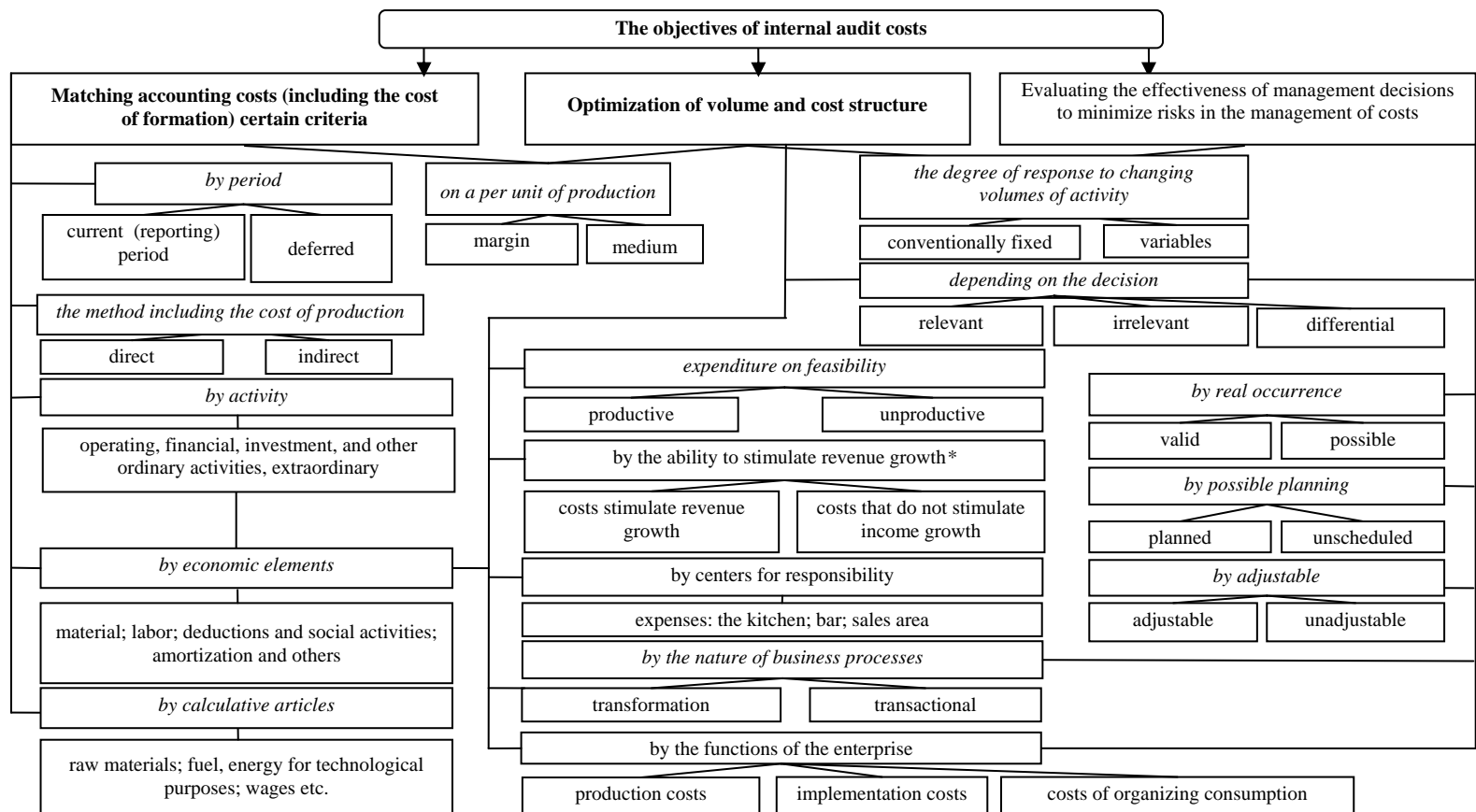


Figure 1. Classifications of expenses restaurants (grouped author)

* Proposed by author

The symptom of the classification of costs in their ability to stimulate the growth of income of the enterprise may be used only to current expenditures PWG and is not eligible for capital expenditures for the purchase or creation of fixed assets and capital expenditures for the repairs, reconstruction and modernization of fixed assets increase their acquisition cost and lead to increase of the expected economic benefits. This is because the capital costs are essentially investments for profit, so consider this group of costs from the perspective of their ability to stimulate the growth of income of the enterprise restaurant management would be incorrect.

The present composition of the PWG operating costs based on their ability to stimulate the growth of income from sales of the products (goods and services) on the specific examples demonstrates the difference in approaches to their separation, though it is not final and may be supplemented by other positions (*figure 2*).

Costs	
do not stimulate	stimulate
technological fuel, electricity and other utilities	bonuses commercial and operational personnel in percentage terms depending on the results
taxes, fees and other mandatory payments	salary and bonus payments depending on results cooks
allocations for social activities	for training and staff development
rents	on improving preparation technology
current – the repair and maintenance of fixed assets	on marketing activities
logistics spending	on innovation
inventory shortages within the rules on attrition	loyalty program (bonus program)

Figure 2. Structure of operating costs baseg on their ability to stimulate incom increase of restaurant industry enterprise
(developed by the author)

The difference in approaches to the management of these groups operating costs is that the costs associated with the lease and utility bills, taxes, logistics processes, as well as current repairs and maintenance of fixed assets (business premises, equipment) and so it is necessary to optimize by providing them with the minimum acceptable value, subject to the necessary level of product quality and production and trading activities of the company. This is because the increasing costs of the group (except for a significant expansion of their business, opening branches) has a determining influence on the growth of income of the entity, but only reduces its net loss.

Next presented in (*figure 2*) group of the current expenditure subject to rational distribution of income leads to an increase of the company

through the growing number of customers and volume of turnover and, therefore, require additional investments.

The costs are aimed at improving preparation technology, foreseen the growth of the taste qualities of meals, minimizing raw material costs and reducing losses in its mechanical and heat treatment. Spending resources in these areas provides the development and market for a network of restaurant business.

Identical, at first glance are, the signs of the classification of costs in their ability to stimulate the growth of income of the enterprise (expenditure that stimulate and those that do not stimulate the growth of income) to the classifications costs depending on the response to the change in volume of activity (conventionally fixed and variable) and by expediency spending (productive and non-productive) is false, because between them there is a fundamental difference.

Classification costs are stimulating, and those that do not stimulate the growth of business income, and sharing costs of conventionally fixed and variable carry different semantic meaning, since in the latter case the cost are shared depending on the response to changes in the volume of activity, and in the proposed sign up defining feature is the ability or the potential costs stimulate revenue growth of the company.

Presented in (figure 2) list of expenses indicates the absence of overlapping part of the specified grounds and degree of response to changing volumes of activity as the designated groups to include both variable and fixed costs. Thus, an expense which can not stimulate the growth of business income, mainly reflected conditionally fixed costs. But by the same group we propose to attribute costs pertaining to activities are variable (logistics, lack within the limits of attrition, etc.) or partly variables (technological fuel, electricity, telephone fees, etc.).

Stimulate the income of the growth of PRG can only productive expenditures, that is, caused by production technology and organization of the company restaurants. But this is not typical of all costs that can be attributed to the group productive. Any costs arising from the deficiencies of the manufacturing process, failure of technology, are recognized as unproductive. For the expenses that do not stimulate the growth of income can be attributed both productive (technological fuel, electricity and other utility costs, logistics costs, etc.) and inefficient (lack of resources). Obviously, the company has avoided overhead that do not stimulate the growth of income of the enterprise as a loss is not always reimbursed.

The identified objectives of the internal audit of costs and aims to achieve the classification of expenditure must be integrated into the overall system of the internal expenditure network of restaurants. These objectives are a fundamental component of the internal audit of costs, since their content reflects, on the one hand, the reasons that lead to carrying out such a control measure, on the other, indicate what information a user must obtain

on the results of the internal audit costs. Simulation of the internal expenditure networks PWG should be based on the harmonious combination and interaction of the components required – subject, object, goal, goals, objectives, process, results and organizational methods of accounting and analytical support given the features of creation such a system only in network form of business organization.

Conclusion. The result of achieving a goal of this research is to identify the priority objectives of the internal audit of costs and development of costs classification, focused on achieving them. For priority objectives were proposed to attribute: a match cost accounting (in t. H. Forming cost) defined criteria and optimization of cost structures and reduce risks in managing them. The features of the classification of current expenditures for the ability to stimulate revenue growth enterprise restaurant management to be used to optimize the amount and structure of current costs are identified in this study. The division of operating costs on this basis will allow to differentiate approaches to cost management, which can stimulate the growth of business income, and expenses that do not stimulate its growth. The present approach to grouping classifications and types of expenses restaurants will contribute for achieving of the quality results of the internal audit costs and improvement of efficiency of this subject.

The possible areas for further research are the following: development of methodical approach to determining the optimal level of expenditure entities through their parameterization; modeling of internal expenditure in networks of restaurants.

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Articles submitted to editors office of 21.09.2015.

Копотієнко Т. Внутрішній аудит поточних витрат підприємств ресторанного господарства.

Постановка проблеми. Подолання сучасних економічних загроз для розвитку бізнесу потребує перегляду форм контролю, які нині використовуються в мережах ресторанів, і впровадження внутрішнього аудиту витрат. Розгляд різних підходів до класифікації цього об'єкта сприяє досягненню якісних результатів внутрішнього аудиту витрат.

Аналіз останніх досліджень і публікацій. Питання класифікації видатків ресторанів вивчали І. Андрущенко, І. Десяткіна, І. Карпенко, В. Новодворська, А. Супруненко та ін. Зокрема, такі вчені, як А. Чумак, А. Дідик та С. Гнатів згрупували витрати ресторанного бізнесу за цілями бухгалтерського обліку. Проте цілі витрат внутрішнього аудиту відрізняються від цілей бухгалтерського обліку витрат, тому реалізація витрат внутрішнього аудиту в мережах ресторанів дає змогу визначити цілі заходів контролю і розвитку класифікації видатків, орієнтовані на їх досягнення.

Метою дослідження є розробка теоретичних та методичних положень внутрішнього аудиту витрат ресторанів, ідентифікація цілей реалізації заходів контролю, класифікація видатків, спрямованих на досягнення мети.

Матеріали та методи. Інформаційною базою статті є наукові праці зарубіжних і вітчизняних вчених з цього питання, а також міжнародні та національні законодавчі акти. У дослідженні використано такі методи наукового пізнання: діалектичний, теоретичного порівняння, узагальнення, абстракції, групування, аналізу та синтезу.

Результати дослідження. Теоретичні та методологічні положення внутрішнього аудиту витрат ресторанного бізнесу потребують дослідження в частині визначення цілей контрольних заходів та розробки класифікації витрат, спрямованих на їх досягнення. Обґрунтовано необхідність розподілу витрат відповідно до їх здатності стимулювати зростання доходів ресторанного бізнесу. Це дало змогу диференціювати підходи до управління витратами, що сприятиме зростанню доходів і витрат підприємства.

Висновки. Представлений підхід до класифікації типів видатків ресторанів сприятиме досягненню якості внутрішнього аудиту витрат і підвищенню його ефективності. Можливими напрямками подальших досліджень є розроблення методичного підходу до визначення оптимального рівня витрат через їх параметризацію.

Ключові слова: класифікація витрат, мета внутрішнього аудиту витрат, мережа ресторанних підприємств.