



COURSE SYLLABUS

Course title:

Basics on accounting in tourism

Study programme and level:

Tourism Enterprise Management,
undergraduate professional study programme, 1st level

Content (Syllabus outline):

The role and importance of accounting in tourism enterprises:

Accounting yesterday and today

- components of accounting
- types of accounting
- limitations of accounting information
- professional framework of accounting information
- legal and professional accounting solutions for Slovenian and international accounting standards

Economic categories, which are the subject of study in accounting:

- static and dynamic economic categories

Business component and its function

Inventory of assets and liabilities:

- procedure of the inventory

Vouchers and books:

- vouchers (external and internal, original and derivative, and their storage)
- books (general ledger, journal and subsidiary ledgers and subsidiary records)

Annual accounts and reports:

- statement of the external financial reporting
- the income statement for external users
- Cash Flow Statement
- Statement of Changes in Equity

Accounts and reports in the international tourism:

- consolidated income statement
- accounts by business departments

Keeping track of business transactions

Valuation and revaluation of economic categories in accounting

- The valuation of certain dynamically defined economic categories
- Valuation and restatement of some statically defined economic categories
- The impact of the economic category to profit
- Hidden reserves and hidden losses

Budgeting in planning and control system

- Budgeting methodology
- Analysis of variance

Measurement and study of performance



Professional ethics in accounting

- Basic principles of professional accountants
- Principles of behavior accountants
- Presentation of case studies