



## Syllabus of the educational discipline «Accounting for tourism»

<b>Specialty</b>	242 "Tourism"
<b>Educational program</b>	242.010 "Tourism" 242.012 "Tourism"
<b>Level of education</b>	Bachelor
<b>Discipline status</b>	Base
<b>Teaching language</b>	English
<b>Course / semester</b>	4 course, 7 semester
<b>Number of credits ECTS</b>	4
<b>Distribution by types of trainings and hours of study</b>	Lectures – 24 hours. Practical studies (seminars) – 24 hours. Laboratory studies – 0 hours. Independent training – 72 hours.
<b>Form of final assessment</b>	Pass
<b>Department</b>	of Accounting and Business Consulting, Kharkiv, 61166, 9a Nauki Ave., main building of S. Kuznets KhNUE, r. 208 +38(057) 702-18-30, <a href="http://kafacco.hneu.edu.ua">http://kafacco.hneu.edu.ua</a>
<b>Teacher (-s)</b>	Prokopishyna Olena Viktorivna, PhD, docent
<b>Teacher's contacts</b>	Olena.Prokopishyna@hneu.net
<b>Days of the classes</b>	Tuesdays, 4 <sup>th</sup> double lesson - practical training, Wednesdays, 4 <sup>th</sup> double lesson - practical training, Thursdays, 5 <sup>th</sup> double lesson – lecture.
<b>Consultations</b>	Thursdays, 6 <sup>th</sup> double lesson – on-line, by agreement on the initiative of a student; individual
<b>The purpose</b> of the discipline is formation of the system of knowledge on accounting theory and practice at international travel companies and hotels	
<b>Prerequisites for learning</b>	
The theoretical base of the discipline "Accounting" are educational disciplines "Tourism fundamentals". The discipline is studied in connection with disciplines "Tourism management and marketing", "Managing the competitiveness of tourism enterprises", "Legal regulation of tourist activity" and focuses on the achievement of the synthesis of theory and practice that promotes students to master certain skills.	
<b>Content of the educational discipline</b>	
<b>Content module 1 Accounting Principles</b>	
<b>Theme 1.</b> Accounting, its essence and basics of organization.	
<b>Theme 2.</b> Subject and method of accounting. Forms of accounting	
<b>Theme 3</b> Accounting for business processes	
<b>Theme 4</b> Types of accounting reports	
<b>Theme 5</b> Reporting procedure	
<b>Theme 6</b> Organization of accounting	
<b>Content module 2</b> Accounting for assets, liabilities, stockholders' equity and business processes of the tourism industry	
<b>Theme 7</b> Financial accounting of current assets	
<b>Theme 8</b> Financial accounting of non-current assets	
<b>Theme 9</b> Financial accounting of stockholders' equity and liabilities	
<b>Theme 10</b> Formation of financial statements	
<b>Theme 11</b> Accounting for the activities of the tour operator	

**Theme 12** Accounting for travel agents**Theme 13** Accounting for the activities of other entities that provide travel services**Material and technical support (software) of the discipline***(за необхідності)***Course page on the Moodle platform  
(personal training system)**<https://pns.hneu.edu.ua/course/view.php?id=1090>

Work plan (technological card), Syllabus of the discipline, lectures, practical tasks and tasks for independent training, links to zoom-conferences for remote lectures and practical classes, consultations

**Recommended literature****Main***Accounting / ed. by A. Ormiston. – 2-nd ed. – Guilford : Dushkin; McGraw-Hill, 2000 – 230 p.**Accounting and Reporting. Guidelines for independent training for Bachelor's (first) degree students of speciality 292 "International Economic Relations" [Electronic resource] [Tekm] / compil. by O. Prokopishyna; Simon Kuznets Kharkiv national university of economics. – Kharkiv : S. Kuznets KhNUE, 2019 – 33 p.**Study guide for use with "Introduction to financial Accounting" Danos's P.P. & Imhoff's E.A. – Burr Ridge : Irwin, 1994 – 236 p.***Additional***European Court of Auditors [Tekm] : annual activity report for 2008. – Luxembourg : European Commission, 2009 – 52 p.**Instructions on the application of the Chart of Accounts for accounting of assets, capital, liabilities and business operations of enterprises and organizations № 291 dated 30.11.1999 - Electronic resource. - Access mode: <http://zakon3.rada.gov>.**Methodical recommendations on the use of accounting registers, approved by the order of the Ministry of Finance of Ukraine dated 29.12.2000 № 356 - Electronic resource. - Access mode: <http://zakon3.rada.gov>.**National accounting regulations (standards) - Electronic resource. - Access mode: <http://zakon5.rada.gov.ua>***Assessment system of learning outcomes***The final grade in the discipline is determined in accordance with the Temporary Regulation "On the procedure for assessing the learning outcomes of students on the accumulative point-rating system" KhNEU. S. Kuznets. During the semester, a student can get a maximum of 100 points. The minimum number of points for successful passing is 60.**More detailed information on assessment is given in the technological card of the discipline.***Accumulation of rating points in the discipline (example)**

Types of training	Max points
Lecture	12
Practical training	12
Tasks by themes	56
...	
Written Test	
Colloquium	
Essay	20
Exam (if available)	
<b>Max points</b>	<b>100</b>

**Transference of Simon Kuznets KHNUE Characteristics of Students' Progress into the System of the ECTS Scale**



Total score on a 100-point scale	ECTS assessment scale	Assessment on the national scale	
		for exam, differentiated test, course project (work), practice, training	for pass
90 – 100	A	excellent	pass
82 – 89	B	good	
74 – 81	C	satisfactory	
64 – 73	D		
60 – 63	E	unsatisfactory	
35 – 59	FX		
1 – 34	F		

**Discipline policies**

*Teaching discipline is based on the principles of academic integrity - a set of ethical principles and statutory rules that should guide participants in the educational process during training, teaching and conducting scientific (creative) activities to ensure confidence in learning outcomes and / or scientific (creative) achievements.*

*Violations of academic integrity are: academic plagiarism, self-plagiarism, fabrication, falsification, write-off, deception, bribery, biased evaluation. For violation of academic integrity, students may be re-assessed*

*If the task is completed later than the deadline without good reason, it is not accepted for assessment.*

**More detailed information about competencies, learning outcomes, teaching methods, assessment forms, independent training is given in the Syllabus (working plan) of the educational discipline (link). <https://pns.hneu.edu.ua/course/view.php?id=1090>**

Syllabus approved at the meeting of the Department of «Accounting and Business Consulting».  
Protocol № 2 from September, 14, 2020