



ESOGU Tourism Faculty Course Information Form

TERM	Spring
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COURSE CODE	271114009	COURSE NAME	Tourism Businesses Accounting
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SEMESTER	WEEKLY COURSE HOURS			COURSE			
	Theoretical	Practice	Laboratory	CREDITS	ECTS	TYPE	LANGUAGE
IV	3	0	0	3	5	CORE (x) ELECTIVE ()	English

COURSE CATEGORY

Supportive Courses	Basic Vocational	Proficiency/Field	Human, Communication, and Management Skills	Transferable Skills
	X			

ASSESSMENT CRITERIAS

	Activity	Number	Percentage (%)
DURING TERM	I. Mid-Term	1	40
	II. Mid-Term		
	Quiz		
	Homework		
	Project		
	Report		
	Other (.....)		
FINAL EXAM		1	60
PREREQUISITE(S) (IF ANY)	-		
COURSE CONTENT	Definition, importance and characteristics of tourism enterprise accounting, tracking, control and accounting of the income of tourism enterprises. It constitutes the brief content of the course.		
COURSE OBJECTIVES	The aim of this course is to help train upper and middle level managers who can perform the accounting procedures of tourism businesses in the best way possible and make the right strategic decisions by interpreting all kinds of accounting data in the best way.		
CONTRIBUTION OF THE COURSE TO THE VOCATIONAL TRAINING	It will contribute to learning the accounting practices that arise due to the different characteristics of the tourism sector.		
COURSE OUTCOMES	<ul style="list-style-type: none">➤ Understanding the place and importance of accounting in tourism businesses➤ Understanding the functioning of income statements and cost accounts in tourism businesses➤ Ability to keep period and end-of-period accounting records of tourism businesses. Ability to read accounting records of tourism businesses.➤ Ability to interpret accounting records of tourism businesses		
TEXTBOOK(S)	Kartal, A. (2019). Konaklama İşletmelerinde Muhasebe Uygulamaları. Eskişehir: Anadolu Üniversitesi Yayınları.		
SUPPORTIVE RESOURCES	Videos and slides to be shared through the course management system constitute the auxiliary resources of the course.		
EQUIPMENTS REQUIRED	-		

COURSE OUTLINE	
WEEK	SUBJECTS / TOPICS
1	Examination of concepts related to accounting and business
2	Examination of concepts related to management accounting
3	Classification of costs and transfer to financial statements
4	Cost methods
5	Cost, volume and profit analysis
6	Cost, volume and profit analysis
7	Actual cost analysis
8	Forecasting cost analysis
9	Examination of concepts related to operating budget
10	Cash flow statement and analysis
11	Types of financial analysis
12	Techniques used in financial analysis
13	Horizontal, vertical, trend and ratio analysis
14	Discussion of current approaches in strategic cost management
15,16	Final exam

NO	OUTCOMES	3	2	1
1	To understand the terms and concepts this related with tourism and hotel management.		X	
2	To be able to plan the process of investment of a new established tourism company.	X		
3	To be able to manage companies to be established in the areas of tourism.	X		
4	To understand local, national and international dimension of management in tourism administration.		X	
5	To have the knowledge of using and evaluating the tools that can analyze a tourism company with its internal and external environment		X	
6	To be able to use information and communication technologies with computer at a level which tourism sector requires.		X	
7	To understand the sectoral conditions at a level they can cope with the constant fluctuations depending on the flexible demands in the area of tourism management.		X	
8	To be expertise at a special area of a tourism company (the services of front office, housekeeping, sales and marketing etc.) and hotel management	X		
9	To be able to research scientific knowledge about tourism and hotel management.		X	
10	To be able to understand and comment the new trends about tourism industry.		X	
11	To have sufficient knowledge and consciousness of the subjects concerning society (the protection of natural and cultural environment)			X
12	To define the source of the problems in the field by using critical thinking.		X	
13	To have verbal and written communication skills in Turkish base on tourism sector.		X	
14	To have verbal and written communication skills in at least one, by choice two foreign languages.			X
15	To be able to communicate by empathy with the managers of companies, customers and employees.		X	

1: Few 2: Partially 3: Many

Instructor Name :