## MODULE OUTLINE DIT21

### 1. GENERAL INFORMATION

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| **SCHOOL** | SCHOOL OF SOCIAL SCIENCES | | |
| **PROGRAM COURSE** | TOURISM MANAGEMENT | | |
| **LEVEL OF STUDY** | UNDERGRADUATE | | |
| **MODULE CODE** | **DIT21** | **YEAR OF STUDY** | 1st (2nd semester) |
| **MODULE TITLE** | **ACCOUNTING FOR TOURISM ENTERPRISES** | | |

| **INDEPENDENT TEACHING ACTIVITIES** *in case credits are awarded for separate components/parts of the course, e.g. in lectures, laboratory exercises, etc. If credits are awarded for the entire course, give the weekly teaching hours and the total credits* | **HOURS** | **CREDITS** |
|---|---|---|
| Weekly teaching hours (22 hours) * 13 weeks | 286 | 10 ECTS |

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| **Module TYPE** *Background knowledge, Scientific expertise, General Knowledge, Skills Development* | Background, Obligatory |
| **PREREQUISITE MODULES:** | There are no prerequisites for this module. |
| **LANGUAGE OF INSTRUCTION AND EXAMS** | Greek |
| **THE MODULE IS OFFERED TO ERASMUS STUDENTS** | YES |
| **MODULE WEBSITE(URL)** | https://www.eap.gr/en/undergraduate/tourism-administration/tourism-administration-topics/#dit21<br>Each module has its own space in the Learning Management System of the **Hellenic Open University** (https://courses.eap.gr), with controlled access (use of code) for students and teaching staff. |

### 2. LEARNING OUTCOMES

***Learning Outcomes***

- *The module learning outcomes, specific knowledge, skills and competences of an appropriate (certain) level, which students will acquire upon successful completion of the module, are described in detail. It is necessary to consult:*

On successful completion of this module, students will be able to:

- Describe the main accounting concepts and how the accounts that "feed" information into the financial statements are linked.
- Understand the content of the published financial statements of companies and organisations.
- Carry out debiting of accounts to record accounting events.
- Understand the operation of the accounting circuit.
- Recognize the actions and accounting entries made to close the accounting period and prepare financial statements.
- Use the basic tools for analyzing financial statements and evaluating business results and dynamics.
- Understand the concept of costs and the different forms of costs
- Know in depth the cost elements and how they are calculated, the functional and cost structure of an enterprise and costing systems.
- Use the basic techniques for making decisions using cost data.
- Recognize the main features of accounting management and costing of economic units in the tourism industry.

**General Competences**

*Taking into consideration the general competences that students/graduates must acquire (as those are described in the Diploma Supplement and are mentioned below), at which of the following does the course attendance aim?*

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| *Search for, analysis and synthesis of data and information by the use of appropriate technologies,* | *Project planning and management* |
| *Adapting to new situations* | *Respect for diversity and multiculturalism* |
| *Decision-making* | *Environmental awareness* |
| *Individual/Independent work* | *Social, professional and ethical responsibility and sensitivity to gender issues* |
| *Group/Team work* | *Critical thinking* |
| *Working in an international environment* | *Development of free, creative and inductive thinking* |
| | *……* |

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| *Working in an interdisciplinary environment (Other…….citizenship, spiritual freedom, social Introduction of innovative research awareness, altruism etc.) …….* |
| Search for, analysis and synthesis of data and information by the use of appropriate technologies<br>Adapting to new situations<br>Decision-making<br>Individual/Independent work<br>Project planning and management<br>Critical thinking<br>Development of free, creative and inductive thinking |

## 3. MODULE CONTENT

The aim of this module is to broaden and at the same time specialize the students' knowledge in accounting issues in the field of tourism. For the fulfillment of this purpose the students will be taught the basic accounting principles that apply internationally as well as the principles and rules of standard accounting applied in our country. Particular emphasis is placed on the use of accounting information for making business decisions in the context of modern tourism businesses. The teaching is supported by practical analysis through examples of applications of tourism and hotel companies.

The subject matter of module DIT21 is analyzed below by educational week:

1. Introduction to Accounting
2. Recording of Accounting Events with a Double-Entry Accounting System
3. Accounting Procedures in One period
4. Accounting Principles
5. Financial Statements
6. Ordinary Income and Expenses
7. Determination profit and loss statement
8. Hotels Accounting
9. Relationships of the Hotel with various Services
10. Short Term Leasing
11. Categories of Entities
12. Financial ratios

## 4. TEACHING METHODS-ASSESSMENT

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| **MODES OF DELIVERY**<br>*Face-to-face, in-class lecturing, distance teaching and distance learning etc.* | Distance education with three (3) Group Counseling Meetings (OSS) during the academic semester on weekends. |
| **USE OF INFORMATION AND COMMUNICATION TECHNOLOGY**<br>*Use of ICT in teaching, Laboratory Education, Communication with students* | We use :<br>• Remote meetings tools (webex)<br>• Presentation software (e.g. power point)<br><br>Additionally, the students use office automation tools, web browsers and e-reader for digital books. |
| **MODULE DESIGN**<br>*Description of teaching techniques, practices and methods: Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, Internship, Art Workshop, Interactive teaching, Educational visits, projects, Essay writing, Artistic creativity, etc*<br><br>*The study hours for each learning activity as well as the hours of self-directed study are given following the principles of the ECTS.* | see table below |
| **STUDENT PERFORMANCE EVALUATION/ASSESSMENTMETHODS**<br>*Detailed description of the evaluation procedures.* | a1. Two (2) Short Written Assignments (SWA) with a weighting factor of 10% each in the final grade of the module.<br>a2. One (1) Semester Assignment (SA) with a weighting factor of20% on the final grade of the module.<br>The written assignment score is activated only with a score equal to or above |

| *Activity* | *Semester Workload* |
|---|---|
| 3OSS (*4 hours) | 12 |
| Preparation of Assignments ( 2 short assignments * 15 hours and 1 semester assignment * 30 hours) | 60 |
| Examination | 3 |
| Individual study | 211 |
| **Total module workload (hours)** | **286** |

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| *Language of evaluation, assessment methods, formative or summative (conclusive), multiple choice tests, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral exam, presentation, laboratory work, other……etc.*<br><br>*Specifically defined evaluation criteria are stated, as well as if and where they are accessible by the students* | the pass mark (≥5) in the final or retake exams.<br>a3. Final or repeated written examinations (FE) with a weighting factor of 60% on the final grade of the final examination.<br>The Final Grade (FG) of each subject, on a scale of 10, is calculated as follows: Final grade FG = (SWA1*0,1) + (SWA2*0,1) + (SA*0,2) + (FE×0,6)<br><br>**Eligibility for the final examinations:**<br>The right to participate in the final examinations is secured by obtaining at least 50% of the sum of the potential passmark out of the total number of assignments assessed, i.e. 20points out of 100, on the basis of the weighting factors mentioned in points a1 and a2 above.<br><br>All the criteria are posted, both in each written assignment, as well as in the general regulation of the Hellenic Open University at: https://www.eap.gr/education/study-regulations/. |

## 5. SUGGESTED BIBLIOGRAPHY

- Suggested bibliography: **Lekarakou Katerina. Hotel Accounting, (2022), Publications EXELIXI.** ISBN: **978961883919-2-5** (in Greek)

-Additional digital material is available within the “study” platform.
-Related Scientific Academic Journals:
1. Annals of Tourism Research
2. Journal of Travel Research
3. Tourism Management
4. International Journal of Contemporary Hospitality Management
5. International Journal of Hospitality Management
6. Journal of Sustainable Tourism