



SYLLABUS

Academic year 2024-2025

1. Information regarding the programme

1.1. Higher education institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Bachelor
1.6. Study programme / Qualification	Hospitality Business Administration (English)

2. Information regarding the course

2.1. Name of the course	Accounting in Hospitality and Tourism		
2.2. Code	ILE0088		
2.3. Course coordinator	Lecturer Iustin Atanasiu POP, PhD		
2.4. Seminar coordinator	Lecturer Iustin Atanasiu POP, PhD		
2.5. Year of study	2	2.6. Semester	1
2.7. Type of evaluation	C	2.8. Type of course	Elective

3. Total estimated time (hours/semester of didactic activities)

3.1. Hours per week	3	Of which: 3.2. lecture	2	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	42	Of which: 3.5. lecture	24	3.6. seminar/laboratory	14
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					8
Additional documentation (in libraries, on electronic platforms, field documentation)					5
Preparation for seminars/labs, homework, papers, portfolios and essays					10
Tutorship					2
Evaluations					2
Other activities: Final exam preparation					6
3.7. Total individual study hours					33
3.8. Total hours per semester					75
3.9. Number of ECTS credits					3

4. Prerequisites (if necessary)

4.1. curriculum	
4.2. competencies	

5. Conditions (if necessary)

5.1. for the course	Classroom equipped with projector, computer
5.2. for the seminar /lab activities	Classroom equipped with projector, computer



6. Specific competencies acquired

Professional competencies	<p>C2 Business environment research to substantiate business decision</p> <p>C2.1. Definition, classification and explanation of business environment research methods</p> <p>C4-Implementation of business development strategies in hospitality industry organizations</p> <p>C4.3. Application of strategic and tactical actions in the activity of the organization in accordance with its basic policy and decision-making decisions</p>
Transversal competencies	<p>CT2-Identifying roles and responsibilities in a multispecialized team and applying relationship techniques and efficient</p>

7. Objectives of the course (outcome of the acquired competencies)

7.1. General objective of the course	To develop and deepen the knowledge, skills and attitudes necessary to understand and analyze how to organize and manage the financial-accounting activities in the case of an entity in the field of tourism and hospitality.
7.2. Specific objective of the course	<ul style="list-style-type: none"> • To develop students' ability to understand accounting issues within an economic entity in the field of tourism and hospitality; • To develop the necessary skills for the interpretation and pertinent analysis of financial and accounting information; • To create conditions that allow students to deepen their knowledge regarding the organization of the financial-accounting department within an entity in the hospitality and tourism industry; • To deepen the scientific basis of students for the development of an adequate and well-founded professional reasoning of communication, analysis and synthesis; • To incite students to their involvement in practical activity in the specific financial-accounting field.

8. Conținuturi

8.1. Course	Teaching method	Remarks
Accounting and tax aspects of tourism services - accommodation and intermediary services of travel agencies	Exposure interactive, problem-solving	3 courses
Financial and accounting aspects regarding the organization of production activity within a restaurant, confectionery, pastry shop, etc.	Exposure interactive, problem-solving	3 courses



Accounting and tax aspects regarding other activities in the hospitality industry (catering, clubs, discos, etc.)	Exposure interactive, problem-solving	2 courses
Analysis of methods of stock records, analysis of returns of goods	Exposure interactive, problem-solving	2 courses
Analysis of discounts and discounts granted to customers	Exposure interactive, problem-solving	2 courses
The need to apply management accounting in hospitality and tourism. Management control tools	Exposure interactive, problem-solving	2 courses
Bibliografy	<ol style="list-style-type: none"> 1. Bâtcă-Dumitru C.G., Sahlian D.N., Irimescu A.M., Contabilitate și raportare financiară, Ediția a III-a, Editura CECCAR, București, 2020 2. Bâtcă-Dumitru C.G., Sahlian D.N., Contabilitate managerială, Editura CECCAR, București, 2017 3. ***OMFP nr. 1802/2014 pentru aprobarea reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate publicat în M.O. nr. 963/30.12.2014 4. ***OMFP nr. 1826/2003 pentru aprobarea Precizărilor privind unele măsuri referitoare la organizarea și conducerea contabilității de gestiune 5. *** Legea nr. 227/2015 privind Codul Fiscal, cu modificările și completările ulterioare 	

8.2. Seminar	Metode de predare	Observații
Financial and accounting monography on the services offered by travel agencies	Practical applications and / or case studies	3 laboratories
Financial and accounting monography on activities within a restaurant, confectionery, pastry shop	Practical applications and / or case studies	3 laboratories
Financial and accounting monography on activities within bars and clubs	Practical applications and / or case studies	2 laboratories
Financial and accounting monography on the activities of a tourist complex	Practical applications and / or case studies	2 laboratories
Analysis of accounting and tax aspects regarding accommodation services in hostels, apartments, etc.	Practical applications and / or case studies	2 laboratories
Sensitivity analysis within a hospitality industry entity	Practical applications and / or case studies	2 laboratories
Bibliografy	<ol style="list-style-type: none"> 1. Bâtcă-Dumitru C.G., Sahlian D.N., Irimescu A.M., Contabilitate și raportare financiară, Ediția a III-a, Editura CECCAR, București, 2020 2. Bâtcă-Dumitru C.G., Contabilitate și raportare financiară, Editura CECCAR, București, 2017 3. ***OMFP nr. 1802/2014 pentru aprobarea reglementărilor contabile privind situațiile financiare anuale individuale și situațiile financiare anuale consolidate publicat în M.O. nr. 963/30.12.2014 4. ***OMFP nr. 1826/2003 pentru aprobarea Precizărilor privind unele măsuri referitoare la organizarea și conducerea contabilității de gestiune 5. *** Legea nr. 227/2015 privind Codul Fiscal, cu modificările și completările ulterioare 	

9. Corroborating the content of the course with the expectations of the epistemic community, professional associations and representative employers within the field of the program

Course content is consistent with the requirements of professional bodies in the field of accounting (Body of Expert Accountants and Authorized Accountants of Romania, Chamber of Tax Consultants and Auditors Chamber of Romania). To adapt to the market demands of Contents meetings were held with representatives of the business community.



10. Evaluation

- The same evaluation criteria hold for all exams sessions;
- In order to be able to cumulate the points obtained during the semester, it is mandatory to obtain minimum 5 (five) in the final exam.

Type of activity	10.1 Evaluation criteria	10.2 Evaluation method	10.3 Percentage of final grade
10.4. Course	<ul style="list-style-type: none">• applying notions and verifying the understanding of accounting aspects acquired during the semester, based on theoretical notions, applications or case studies	Final exam final	50%
10.5. Laborator	<ul style="list-style-type: none">• applying notions and checking the understanding of the aspects presented and acquired during the semester, based on presentations in courses, applications and / or case studies presented and discussed in courses and seminars	Partial exams	40%
	<ul style="list-style-type: none">• interest in individual training, seriousness and involvement in addressing problems	Active participation in seminars	10%
10.6. Minimum performance standards			
<ul style="list-style-type: none">• analysing and understanding how to organize and manage accounting records within a tourism and hospitality entity;• knowledge and understanding of accounting and tax treatments specific to entities in the hospitality and tourism industry.			

Date
04.04.2024

Course coordinator
Iustin Atanasiu POP, PhD

Seminar coordinator
Iustin Atanasiu POP, PhD

Date of approval
17.04.2024

Head of department
Ioan Cristian CHIFU, PhD