COURSE DESCRIPTION
Accounting for Hospitality and Tourism
Academic year 2026-2027

1. Programme-related data

1.1. Higher Education Institution	Babeş-Bolyai University
1.2. Faculty	Business
1.3. Department	Business
1.4. Field	Business Administration
1.5. Level of study	Bachelor
1.6. Degree programme / Qualification	Business Administration in Hospitality and Tourism/Bachelor in Economic Studies
1.7. Form of education	Full time

2. Information regarding the discipline

2.1. Name of the discipline	Accounting for Hospitality and Tourism			Codul disciplinei	ILE0088
2.2. Course coordinator	Lect. Iustin-Atanasiu POP, PhD				
2.3. Seminar coordinator	Lect. Iustin-Atanasiu POP, PhD				
2.4. Year of study	3	2.5. Semester	2	2.6. Type of assessment	Viva voce
2.7. Course status	Elective			2.8. Course type	Domain discipline (DD)

3. Total estimated time (hours per semester of teaching activities)

3.1. Number of hours per week	3	of which: 3.2. course	2	3.3. seminar/ laboratory/ project	1
3.4. Total of hours in the curriculum	36	of which: 3.5. course	24	3.6. seminar/ laboratory	12
Time allocation for individual study (IS) and self-taught activities (ST)					**hours**
Learning from textbooks, course materials, bibliography, and notes (IS)					18
Additional research in the library, on subject-specific electronic platforms, and on-site					18
Preparing seminars/ laboratories/ projects, assignments, reports, portfolios, and essays					18
Tutoring (professional guidance)					2
Examinations					2
Other activities					6
3.7. Total hours of individual study (IS) and self-taught activities (ST)			**64**		
3.8. Total hours per semester			**100**		
3.9. Number of credits			**4**		

4. Prerequisites (where applicable)

4.1. curriculum-related	Knowledge acquired at “Basic Accounting” and “Financial Accounting”
4.2 skills-related	-

5. Specific conditions (where applicable)

5.1. course-related	Room with computer and projector
5.2. seminar/laboratory-related	Room with computer infrastructure for students to operate accounting transactions in accounting software

6.1. Competencies resulting from the completion of the degree programme

Professional competencies	
Competency code	**Competency**
PC2	Business environment research for substantiation of business decisions.
PC4	Implementing business development strategies in the hospitality industry.
Transversal competencies	
Competency code	**Competency**
TC2	Identifying the roles and responsibilities in a multispecialty team and implementing various relational techniques and efficient work within a team.

6.2. Learning outcomes relevant to the degree programme

Learning outcomes targeted by the subject		
Competency code	**Knowledge and comprehension**	**Specific academic skills**
PC2 PC4 TC2	The student has knowledge of accounting, processing, and analysing of economic and financial information required for an effective organisation and management of companies operating in the hospitality industry.	The student is able to use methods, techniques, and tools specific to the financial and accounting management of an enterprise as a whole, specialist software included.

7. Subject-specific learning outcomes

Knowledge and understanding
1. The student/graduate knows the basic concepts regarding the financial reports of entities in the hospitality industry.
2. The student/graduate understands the fundamental accounting mechanisms underlying the double-entry recording of operations and transactions in the hospitality industry.
3. The student/graduate knows the mechanisms for analyzing and interpreting the financial indicators found in the financial reports of entities in the hospitality industry.
Specific academic skills
1. The student/graduate uses advanced computational tools and technologies to determine and interpret the indicators found in financial reports.
2. The student proposes strategies for improving and streamlining the financial management of entities in the hospitality industry, based on the analyses performed.

8. Contents

8.1. Course	Teaching and learning methods	Remarks
Accounting policies regarding cost and result calculation	Interactive lecture, problem-based discussion	1 lecture
Modern systems for cost and result calculation	Interactive lecture, problem-based discussion	1 lecture
Rational allocation of fixed costs	Interactive lecture, problem-based discussion	1 lecture
Decision-making techniques based on financial and non-financial information	Interactive lecture, problem-based discussion	2 lectures
Measuring and controlling business performance in tourism and hospitality	Interactive lecture, problem-based discussion	2 lectures
Business analysis based on Financial Statements and other internal reports	Interactive lecture, problem-based discussion	2 lectures
Performance analysis based on management accounting	Interactive lecture, problem-based discussion	2 lectures
Accounting management control in tourism and hospitality	Interactive lecture, problem-based discussion	1 lecture

Bibliography

- Adams Debra, Management accounting for the hospitality industry: a strategic approach. London; Washington: Cassell, 1997.
- Alexander David, Britton Anne, Financial reporting. London : Chapman & Hall, 1994., Biblioteca de Business , FG , FIN/ALE
- Anthony Robert Newton, Breitner Leslie Pearlman, Essentials of accounting. Upper Saddle River, N.J : Pearson Education, c2006.
- Atrill Peter, Harvey David A., McLaney Edward J., Accounting for business. Boston : Butterworth-Heinemann, 1994.
- Baker Richard E., Lembke Valdean C., King Thomas E., Advanced financial accounting. New York : McGraw-Hill Book Company, 1989.
- BASSETT Paul Henry, Computerised accounting. Oxford ; Cambridge, Mass : Basil Blackwell, 1996.
- Bedingfield James P., Rosen Louis I., Government contract accounting. Washington, D.C : Federal Publications, 1985.
- Berry Aidan, Jarvis Robin, Accounting in a business context. London : Chapman and Hall, 1991.
- Berry Aidan, Financial accounting : an introduction. London : Chapman & Hall, 1993.
- Blake John, Amat Oriol, European accounting. London : Pitman Publishing, 1993.
- Boicescu Şerban Ion, Business communication keys to accounting, accountancy and auditing : with three mini-glossaries of accounting. Bucureşti : Editura Universitară, 2005.
- IASC : Vers la convergence des normes comptables nationales ? : Toward convergence of national accounting standards. Paris : Mazars & Guérard, 1997.
- Chasteen Lanny G., Flaherty Richard E., O'Connor Melvin C., Intermediate accounting. Boston : McGraw-Hill, 1998.
- Danos Paul, Imhoff Eugene, Introduction to financial accounting. Burr Ridge, Ill ; Boston ; Sydney : Irwin, 1994.
- Duţescu Adriana, Olimid Lavinia, Financial accounting. Bucureşti : CECCAR - Corpul Experţilor Contabili şi Contabililor Autorizaţi din România, 2004.
- Dyckman Thomas R., Dukes Roland E., Davis Charles J., Working papers for use with intermediate accounting. Boston : Irwin, 1992.
- Dyson John R., Intermediate accounting. London : DP Publications, 1989.
- Flamholtz Eric G., Diamond Michael A., Flamholtz Diana Troik, Financial accounting. Boston ; Massachusetts : PWS-KENT Publishing Company, 1989.
- Gibson Charles H., Financial reporting and analysis : using financial accounting information. Cincinnati, Ohio : South-Western College Pub./Thomson Learning, 1998.
- International accounting : standards, regulations, and financial report. Amsterdam ; Boston ; Heidelberg ; [etc.] : Elsevier, 2006.
- HARRISON Walter T., HORNGREN Charles T., Financial accounting. New Jersey : Prentice-Hall, 1992.
- Haskins Mark E., Ferris Kenneth R., Sack Robert J., Allen Brandt R., Financial accounting and reporting. Homewood, Ill ; Boston : Irwin, 1993.
- Horngren Charles T., Harrison Walter T., Accounting. Upper Saddle River, N.J : Pearson Prentice Hall, 2007.
- Hoyle Joe B., Schaefer Thomas F., Doupnik Timothy S., Advanced accounting. Boston : McGraw-Hill/Irwin ; Burr Ridge, Ill, 2007

- HUNT Marilyn F., KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : self study problemes/solutions book 1 chapters 1-14. New York ; Chichester ; Brisbane ; [etc.] : John Wiley & Sons, 1992.
- Jennings A. R., Financial accounting. London : DP Publications, 1991.
- KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : student study guide to accompany. New York ; Chichester ; Brisbane ; [etc.] : John Wiley & Sons, 1992.
- Larsen E. John, Modern advanced accounting. Boston ; Burr Ridge, Ill ; Dubuque, Ia ; [etc.] : McGraw-Hill, 2006.
- Lee G.A., Modern financial accounting. New York : Chapman and Hall, 1990.
- Martin Ian J., Accounting and control in the foreign exchange market. London : Butterworths, 1993.
- Meigs Walter B., Meigs Robert F., Accounting work sheets for use with financial accounting. New York ; St. Louis; San Francisco : McGraw-Hill Book Company, [1990].

8.2. Seminar/ laboratory	Teaching and learning methods	Remarks
Accounting policies regarding cost and result calculation	Debate, exercise, and problem-based discussion based on practical applications	1 seminar
Accounting policies regarding cost and result calculation	Practical applications and/or case studies	1 seminar
Modern systems for cost and result calculation	Practical applications and/or case studies	1 seminar
Rational allocation of fixed costs	Practical applications and/or case studies	1 seminar
Decision-making techniques based on financial and non-financial information	Practical applications and/or case studies	2 seminars
Measuring and controlling business performance in tourism and hospitality	Practical applications and/or case studies	2 seminars
Business analysis based on Financial Statements and other internal reports	Practical applications and/or case studies	2 seminars
Performance analysis based on management accounting	Practical applications and/or case studies	2 seminars

Bibliography

- Adams Debra, Management accounting for the hospitality industry: a strategic approach. London; Washington: Cassell, 1997.
- Alexander David, Britton Anne, Financial reporting. London : Chapman & Hall, 1994., Biblioteca de Business , FG , FIN/ALE
- Anthony Robert Newton, Breitner Leslie Pearlman, Essentials of accounting. Upper Saddle River, N.J : Pearson Education, c2006.
- Atrill Peter, Harvey David A., McLaney Edward J., Accounting for business. Boston : Butterworth-Heinemann, 1994.
- Baker Richard E., Lembke Valdean C., King Thomas E., Advanced financial accounting. New York : McGraw-Hill Book Company, 1989.
- BASSETT Paul Henry, Computerised accounting. Oxford ; Cambridge, Mass : Basil Blackwell, 1996.
- Bedingfield James P., Rosen Louis I., Government contract accounting. Washington, D.C : Federal Publications, 1985.
- Berry Aidan, Jarvis Robin, Accounting in a business context. London : Chapman and Hall, 1991.
- Berry Aidan, Financial accounting : an introduction. London : Chapman & Hall, 1993.
- Blake John, Amat Oriol, European accounting. London : Pitman Publishing, 1993.
- Boicescu Şerban Ion, Business communication keys to accounting, accountancy and auditing : with three mini-glossaries of accounting. Bucureşti : Editura Universitară, 2005.
- IASC : Vers la convergence des normes comptables nationales ? : Toward convergence of national accounting standards. Paris : Mazars & Guérard, 1997.
- Chasteen Lanny G., Flaherty Richard E., O'Connor Melvin C., Intermediate accounting. Boston : McGraw-Hill, 1998.
- Danos Paul, Imhoff Eugene, Introduction to financial accounting. Burr Ridge, Ill ; Boston ; Sydney : Irwin, 1994.
- Duțescu Adriana, Olimid Lavinia, Financial accounting. Bucureşti : CECCAR - Corpul Experţilor Contabili şi Contabililor Autorizaţi din România, 2004.
- Dyckman Thomas R., Dukes Roland E., Davis Charles J., Working papers for use with intermediate accounting. Boston : Irwin, 1992.
- Dyson John R., Intermediate accounting. London : DP Publications, 1989.
- Flamholtz Eric G., Diamond Michael A., Flamholtz Diana Troik, Financial accounting. Boston ; Massachusetts : PWS-KENT Publishing Company, 1989.

- Gibson Charles H., Financial reporting and analysis : using financial accounting information. Cincinnati, Ohio : South-Western College Pub./Thomson Learning, 1998.
- International accounting : standards, regulations, and financial report. Amsterdam ; Boston ; Heidelberg ; [etc.] : Elsevier, 2006.
- HARRISON Walter T., HORNGREN Charles T., Financial accounting. New Jersey : Prentice-Hall, 1992.
- Haskins Mark E., Ferris Kenneth R., Sack Robert J., Allen Brandt R., Financial accounting and reporting. Homewood, Ill ; Boston : Irwin, 1993.
- Horngren Charles T., Harrison Walter T., Accounting. Upper Saddle River, N.J : Pearson Prentice Hall, 2007.
- Hoyle Joe B., Schaefer Thomas F., Doupnik Timothy S., Advanced accounting. Boston : McGraw-Hill/Irwin ; Burr Ridge, Ill, 2007
- HUNT Marilyn F., KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : self study problemes/solutions book 1 chapters 1-14. New York ; Chichester ; Brisbane ; [etc.] : John Wiley & Sons, 1992.
- Jennings A. R., Financial accounting. London : DP Publications, 1991.
- KIESO Donald E., WEYGANDT Jerry J., Intermediate accounting : student study guide to accompany. New York ; Chichester ; Brisbane ; [etc.] : John Wiley & Sons, 1992.
- Larsen E. John, Modern advanced accounting. Boston ; Burr Ridge, Ill ; Dubuque, Ia ; [etc.] : McGraw-Hill, 2006.
- Lee G.A., Modern financial accounting. New York : Chapman and Hall, 1990.
- Martin Ian J., Accounting and control in the foreign exchange market. London : Butterworths, 1993.
- Meigs Walter B., Meigs Robert F., Accounting work sheets for use with financial accounting. New York ; St. Louis; San Francisco : McGraw-Hill Book Company, [1990].

9. Evaluation

- **The same evaluation criteria are maintained for all exams sessions. The components of the evaluation process carried out during the semester cannot be recovered/redone in the examination sessions.**
- **To be able to accumulate the points obtained during the semester, it is mandatory to obtain a minimum of 5 (five) in the final exam (written/oral).**

Type of activity	9.1 Evaluation criteria	9.2 Evaluation methods	9.3 Percentage in the final grade
9.4. Course	Application of concepts and verification of the understanding of accounting aspects acquired throughout the semester, based on theoretical concepts, applications, or case studies	Final exam	50%
9.5. Seminar/ laboratory	Application of concepts and verification of the understanding of the aspects presented and acquired throughout the semester, based on the material presented in lectures, and on the applications and/or case studies presented and discussed in courses and seminars	Ongoing seminar tests	40%
	Interest in individual preparation, seriousness, and involvement in addressing problems	Active participation in laboratories	10%
9.6 Minimum standard for passing			

To obtain a grade of 5 (minimum), the student must demonstrate:

- analysis and understanding of the organization and management of accounting records within an entity in the tourism and hospitality field
- knowledge and understanding of the accounting and tax treatments specific to entities in the hospitality and tourism industry

10. SDG labels (Sustainable Development Goals)

		Sustainable Development Generic Label						
1 FĂRĂ SĂRĂCIE	2 FOAMETE „ZERO”	3 SĂNĂTATE ȘI BUNĂSTARE	4 EDUCAȚIE DE CALITATE	5 EGALITATE DE GEN	6 APĂ CURATĂ ȘI SANITAȚIE	7 ENERGIE CURATĂ ȘI LA PREȚURI ACCESIBILE	8 MUNCĂ DECENTĂ ȘI CREȘTERE ECONOMICĂ	9 INDUSTRIE, INOVAȚIE ȘI INFRASTRUCTURĂ
10 INEGALITĂȚI REDUSE	11 ORAȘE ȘI COMUNITĂȚI DURABILE	12 CONSUM ȘI PRODUCȚIE RESPONSABILE	13 ACȚIUNE CLIMATICĂ	14 VIAȚA ACVATICĂ	15 VIAȚA TERESTRĂ	16 PACE, JUSTIȚIE ȘI INSTITUȚII EFICIENTE	17 PARTENERIATE PENTRU REALIZAREA OBIECTIVELOR	Nu se aplică nici o etichetă
								X

Date of entry:	Signature of course coordinator	Signature of seminar coordinator
22.05.2026	Lect. Iustin-Atanasiu POP, PhD	Lect. Iustin-Atanasiu POP, PhD

Date of approval in the department:	Signature of the head of department
27.05.2026	Prof. Ioan Cristian CHIFU, PhD