

COURSE OUTLINE

(1) GENERAL

SCHOOL	SCHOOL OF BUSINESS		
ACADEMIC UNIT	DEPARTMENT OF TOURISM ECONOMICS AND MANAGEMENT		
LEVEL OF STUDIES	UNDERGRADUATE		
COURSE CODE	TO0064	SEMESTER	6 th & 8 th
COURSE TITLE	HOTEL ACCOUNTING		
INDEPENDENT TEACHING ACTIVITIES <i>if credits are awarded for separate components of the course, e.g. lectures, laboratory exercises, etc. If the credits are awarded for the whole of the course, give the weekly teaching hours and the total credits</i>	WEEKLY TEACHING HOURS	CREDITS	
Lectures	3	6	
<i>Add rows if necessary. The organisation of teaching and the teaching methods used are described in detail at (d).</i>			
COURSE TYPE <i>general background, special background, specialised general knowledge, skills development</i>	SPECIALISED GENERAL KNOWLEDGE		
PREREQUISITE COURSES:	NO		
LANGUAGE OF INSTRUCTION and EXAMINATIONS:	GREEK		
IS THE COURSE OFFERED TO ERASMUS STUDENTS	NO		
COURSE WEBSITE (URL)	https://eclass.aegean.gr/courses/TOUREM168/		

(2) LEARNING OUTCOMES

<p>Learning outcomes The course learning outcomes, specific knowledge, skills and competences of an appropriate level, which the students will acquire with the successful completion of the course are described.</p> <p>Consult Appendix A</p> <ul style="list-style-type: none"> • Description of the level of learning outcomes for each qualifications cycle, according to the Qualifications Framework of the European Higher Education Area • Descriptors for Levels 6, 7 & 8 of the European Qualifications Framework for Lifelong Learning and Appendix B • Guidelines for writing Learning Outcomes
<p>The course of "Hotel Accounting" approaches issues of accounting handling of financial transactions of the hotel industry with the application of the Greek Accounting Standards (GAAP) and also issues of taxation, costing and auditing, being a useful tool for students in the accounting practice of hotel enterprises.</p> <p>Successful engagement in this course will enable students to:</p> <ul style="list-style-type: none"> • Use and evaluate hotel ratios • Identify hotel accounting books and supporting documentations • Combine their knowledge in General Accounting and the characteristics of hotel industry • Follow the accounting cycle of hotels based on the Greek Accounting Standards • Understand and prepare financial statements of hotels based on the Greek Accounting Standards • Handle special taxation issues in hotels and understand tax auditing issues in hotels • Calculate the cost of products and services in hotels
<p>General Competences <i>Taking into consideration the general competences that the degree-holder must acquire (as these appear in the Diploma</i></p>

<i>Supplement and appear below), at which of the following does the course aim?</i>	
<i>Search for, analysis and synthesis of data and information, with the use of the necessary technology</i>	<i>Project planning and management</i>
<i>Adapting to new situations</i>	<i>Respect for difference and multiculturalism</i>
<i>Decision-making</i>	<i>Respect for the natural environment</i>
<i>Working independently</i>	<i>Showing social, professional and ethical responsibility and sensitivity to gender issues</i>
<i>Team work</i>	<i>Criticism and self-criticism</i>
<i>Working in an international environment</i>	<i>Production of free, creative and inductive thinking</i>
<i>Working in an interdisciplinary environment</i>	<i>.....</i>
<i>Production of new research ideas</i>	<i>Others...</i>
	<i>.....</i>
<ul style="list-style-type: none"> • Search for, analysis and synthesis of data and information, with the use of the necessary technology • Adapting to new situations • Decision-making • Working independently • Production of free, creative and inductive thinking 	

(3) SYLLABUS

<ul style="list-style-type: none"> • Introduction in Hotel Accounting • Hotel Ratios • Hotel Financial statements based on the Greek Accounting Standards • Accounting journal entries based on the Greek Accounting Standards for hotels • Adjusting and closing journal entries based on the Greek Accounting Standards for hotels • Main courante and accounting journal entries • Hotel Taxation (VAT, Government Tax, City Tax) and tax forms • Tax auditing in hotels • Cost accounting practices in hotels

(4) TEACHING and LEARNING METHODS - EVALUATION

DELIVERY <i>Face-to-face, Distance learning, etc.</i>	Face-to-face	
USE OF INFORMATION AND COMMUNICATIONS TECHNOLOGY <i>Use of ICT in teaching, laboratory education, communication with students</i>	<ul style="list-style-type: none"> • Lectures with the use of slides • Communication and interaction with students via e-learning platform (open eclass) and digital communication tools (zoom, email) • Lecture slides are uploaded in e-learning platform for further study 	
TEACHING METHODS <i>The manner and methods of teaching are described in detail.</i> <i>Lectures, seminars, laboratory practice, fieldwork, study and analysis of bibliography, tutorials, placements, clinical practice, art workshop, interactive teaching, educational visits, project, essay writing, artistic creativity, etc.</i> <i>The student's study hours for each learning activity are given as well as the hours of non-directed study according to the principles of the ECTS</i>	Activity	Semester workload
	Lectures	39
	Exercises - Practices	80
	Independent study	31
	Course total	150
STUDENT PERFORMANCE EVALUATION <i>Description of the evaluation procedure</i> <i>Language of evaluation, methods of evaluation, summative or conclusive, multiple choice questionnaires, short-answer questions, open-ended questions, problem solving, written work, essay/report, oral examination, public</i>	<p>The students' performance is evaluated based on final exams at the end of the semester, including:</p> <ul style="list-style-type: none"> • multiple choice questionnaires • short-answer questions • problem solving <p>Evaluation is carried out on Greek language.</p>	

presentation, laboratory work, clinical examination of patient, art interpretation, other

Specifically-defined evaluation criteria are given, and if and where they are accessible to students.

(5) ATTACHED BIBLIOGRAPHY

Books:

- Diakomihalis M. (2020), "Accounting of tourism under Greek General Chart of Accounts and Greek Accounting Standards", Stamoulis Publications: Athens.
- Lekarakou K. (2020), "Hotel Accounting", Exelixi Publications: Piraeus.
- Karakhontzitis D. and Sarlis K. (1989), "Hotel Accounting", Exelixi Publications: Athens.

International academic journals:

- Cornell Hospitality Quarterly
- International Journal of Contemporary Hospitality Management
- International Journal of Hospitality Management
- International Journal of Hospitality & Tourism Administration
- Journal of Hospitality Financial Management
- Journal of Hospitality & Tourism Research
- Tourism and Hospitality Management
- Tourismos
- Worldwide Hospitality and Tourism Themes