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| **Name of the Course** | **Code** | **Semester** | **T+U** | **Credit** | **ECTS** |
|  **Hospitality Accounting** |  | 2 | 2+0 | 2 | 3 |
|  Prerequisite Courses |  |
| Language of the Courses | Turkish |
| Category of the Course | Departmental Elective |
| Coordinator of the Course |   |
| Lecturer |   |
| Asistants of the Course |   |
| Objective of the Course | The main objective of the course; To enable students to recognize the basic concepts of accommodation accounting and to comprehend the features of accommodation accounting, to enable them to organize basic financial statements in accommodation businesses. |
| Learning Outputs of the Course | At the end of this course, the student:1. Learns the organization of accommodation businesses and accounting procedures.
2. Learns reception accounting in accommodation businesses.
3. Learns the accounting of the food and beverage department.
4. Learns the determination of labor, wage, room and food costs.
5. Learns the legal regulations regarding accommodation accounting.
 |
| Content of the Course | This course includes general information about accommodation establishments, organizational structures of accommodation establishments, accommodation establishments and accounting system, accommodation establishments chart of accounts, income and expense accounts in accommodation establishments, documents and books used in accommodation establishments, room and meal prices, accounting applications. |
| **Weeks** | **Subjects** |
|  1 | General information about accommodation establishments |
| 2 | Organizational structures of accommodation establishments |
| 3 | Accommodation businesses and accounting system |
| 4 | Documents and ledger used in accommodation establishments |
| 5 | Accommodation businesses chart of accounts |
| 6 | Introduction to foreign currency transactions in Travel and Accommodation businesses. Cash Account and subaccounts |
| 7 | Income and expense accounts in accommodation establishments |
| 8 | Basic information about front office and accounting records in accommodation businesses |
| 9 | Recording of income in accommodation and catering establishments |
| 10 | Finding room and meal prices |
| 11 | Finding room and meal prices |
| 12 | Labor expenses |
| 13 | Recording foreign currency sales revenues in touristic businesses |
| 14 | Determining the service production cost |

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| **Competencies** |
| Students are expected to understand the main topics of this course and use it in their fields and applications. |
| **References** |
| Azaltun , M. ( 2005). *Hospitality Business Accounting* , Detail Publications , Ankara. Elitas , C. (2010). *Hospitality Accounting,* Opium Kocatepe University . |
| **Assessment System** |
| It is stated in the syllabus at the beginning of the semester. |

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| **Learning Outcomes of the Program and Course Matrix Chart** |
|  | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| **LO1** | 4 | 5 | 5 | 5 | 5 | 5 | 3 | - | 5 | 2 | 5 | 4 |
| **LO2** | 4 | 5 | 5 | 5 | 5 | 5 | 3 | - | 5 | 2 | 5 | 4 |
| **LO3** | 4 | 5 | 5 | 5 | 5 | 5 | 3 | - | 5 | 2 | 5 | 4 |
| **LO4** | 4 | 5 | 5 | 5 | 5 | 5 | 3 | - | 5 | 2 | 5 | 4 |
| **LO5** | 4 | 5 | 5 | 5 | 5 | 5 | 3 | - | 5 | 2 | 5 | 4 |
| **LO: Learning Outcomes PO: Program Outcomes** |
| **Contribution****Level** | **1 Very Low** | **2 Low** | **3 Intermediate** | **4 High** | **5 Very High** |

Relevance of Program Outcomes and Course

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Name of the Course** | **PO1** | **PO2** | **PO3** | **PO4** | **PO5** | **PO6** | **PO7** | **PO8** | **PO9** | **PO10** | **PO11** | **PO12** |
| Hospitality Accounting | 4 | 5 | 5 | 5 | 5 | 5 | 3 | - | 5 | 2 | 5 | 4 |

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