**MODULE HANDBOOK**

**Ι. GENERAL INFORMATION**

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| Institution | University of West Attica | |
| School | Management, Economics and Social Sciences | |
| Department | Tourism Management | |
| Module Leader | Skordoulis | Michail |

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| Module Title |
| Special Topics in Accounting and Hotels Accounting |

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| Module Information |
| During the module’s lectures, students will be taught accounting concepts that are necessary for their careers in tourism industry. The concepts of accounting in a hotel, as well as the objects of its accounting service, the application of Main Courante, the necessary books and data related to the operation of the hotel as well as the corresponding taxes will be examined. In addition, general accounting concepts such as ratios, asset and inventory valuation methods and payroll will be presented. New forms of tourism such as Airbnb are also being examined from the point of view of accounting management. Finally, a specific mention is made on the forms of business financing, with an emphasis on businesses in the tourism sector. |

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| Module Aims |
| The purpose of the module is to provide students with the necessary accounting knowledge in order to pursue a career in tourism businesses and especially in hotel businesses which are asset-intensive businesses that implement systems for managing and optimizing their revenues and have particularities in terms of the accounting books they keep and the statements they compose.  The student will be able to know about depreciation and financial management of fixed assets as well as revaluation of fixed assets and valuation and inventory management.  In order to adequately meet the aim of the module, students will be asked to attend theoretical lectures while they will have to solve exercises from simple to complex level of difficulty in order to understand how the theoretical knowledge they receive is applied in practice. They will also be asked to prepare assignments. |

**ΙΙ. MODULE ORGANIZATION AND EVALUATION**

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| Module Outline |
| * Hotle characteristics * Accounting organization of hotels * Hotel taxes * Hotel indexes * Hotel relations with operators * Accounting standardization * Fixed assets * Reserves * Staff fees and expenses * Airbnb financial management * Forms of hotel business financing |

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| Module Materials |
| * PowerPoint slides |

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| Module Evaluation |
| * Module project (60%) * Final exams (40%) |