



COURSE DESCRIPTION		
Course instructor	Sandra Janković, Ph.D., Full Professor with tenure, Faculty of Tourism and Hospitality Management	
Name of the course	Financial Reporting	
Study programme	Master in Sustainable Outdoor Hospitality Management	
Status of the course	Obligatory	
Year of study	Year 1, Semester 2	
ECTS credits and manner of instruction	ECTS credits	3
	Number of class hours (L+E+S)	30 (15+0+15)
1. <i>Course objectives</i>		
<p><i>The objective of the course is gaining theoretical knowledge in the field of internal reporting system as well as practical skills and knowledge related to their use in the camping resorts.</i></p>		
2. <i>Course enrolment requirements</i>		
None		
3. <i>Expected learning outcomes</i>		
<p>It is expected, that after fulfilling all the obligations of the course, the students will be able to:</p> <ol style="list-style-type: none"> 1. Explain and interpret different business costs and prepare a calculation of products, services, market segments, distribution channels in camping resort 2. Prepare and understand daily and monthly reports for different responsibility centres in camping resort as well as the monthly income statement according to USALI method. 3. Understand and interpret sustainability report 4. Critically conclude importance and benefits of information from internal reports and significance of Property Management System (PMS) <p>The students, besides specific competencies, will actively participate in the class activities and case studies, and will develop the capabilities of analytical and critical thinking and team work.</p>		
4. <i>Course content</i>		
<p>The course content is focused on management accounting tools that are used in internal reporting systems organization and in internal reports construction. Numerous case studies are used that enable students to gain knowledge about the limitations of current practices and the possibilities of system enhancements. The course consists of the following topics:</p> <p>Revenue and Costs: definition, measurement and recognition; Segment reporting in camping resorts; Internal reporting according to Uniform System of Accounts for the Lodging Industry. Daily and monthly reports in camping resorts; Income statement of camping resort; Cost allocation; Eco and quality costs; Sustainability reporting:</p>		



best practice case study- sustainability reporting for camping resorts; Property management system for Camping resorts: best practice case studies.							
5. <i>Manner of instruction</i>		<input checked="" type="checkbox"/> lectures <input checked="" type="checkbox"/> seminars and workshops <input checked="" type="checkbox"/> exercises <input type="checkbox"/> distance learning <input type="checkbox"/> fieldwork			<input type="checkbox"/> individual assignments <input type="checkbox"/> multimedia and network <input type="checkbox"/> laboratories <input type="checkbox"/> mentorship <input type="checkbox"/> other Case study		
6. <i>Comments</i>		-					
7. <i>Student responsibilities</i>							
Class attendance, class participation, exercises, exam							
8. <i>Monitoring of student work¹</i>							
Class attendance	1	Class participation		Seminar paper		Experimental work	
Written exam	0,5	Oral exam		Essay		Research	
Project	0,9	Continuous assessment	0,6	Report		Practical work	
Portfolio		Case study					
9. <i>Assessment of learning outcomes in class and at the final exam (procedure and examples)</i>							
Assessment and evaluation of students in classes and at the final exam is conducted under the Rulebook on students' evaluation at the Faculty of Tourism and Hospitality Management. For each course it is made a detailed course syllabus which coordinates activities, student load, learning outcomes and evaluation methods.							
10. <i>Mandatory literature (at the time of submission of study programme proposal)</i>							
1. Hotel Association of New York City, HANYC. (2006). Uniform System of Accounts for the Lodging Industry, 10 Revised Edition, Educational Institute of the American Hotel & Motel Association, East Lansing 2. Schmidgall, R., (1997). Hospitality industry managerial accounting, American Hotel & Motel Association. (selected chapters)							
11. <i>Optional/additional literature (at the time of submission of the study programme proposal)</i>							
Horngren, C.T., Datar, S.M., Foster, G. Cost Accounting (2018) A Managerial Emphasis, Prentice Hall, Pearson Education International. (selected chapters)							
12. <i>Number of assigned reading copies in relation to the number of students currently attending the course</i>							
<i>Title</i>						<i>Number of copies</i>	<i>Number of students</i>
<ul style="list-style-type: none"> Hotel Association of New York City, HANYC. (2006). Uniform System of Accounts for the Lodging Industry, 10 Revised Edition, Educational Institute of the American Hotel & Motel Association, East Lansing. 						5	30

¹ IMPORTANT: Enter the appropriate proportion of ECTS credits for each activity so that the total number of credits equals the ECTS value of the course. Use empty fields for additional activities.



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<ul style="list-style-type: none">• Schmidgall, R., (1997). Hospitality industry managerial accounting, American Hotel & Motel Association. (selected chapters)	5	30
<i>13. Quality monitoring methods that ensure the acquisition of exit knowledge, skills and competences</i>		
The quality of the programme and the performance of the teaching process will be evaluated in accordance with the general act of Faculty of Tourism and Hospitality Management and quality assessment procedure of Master of Sustainable Outdoor Hospitality Management.		