

Teaching accounting in higher education of tourism: comparative analyses: Bulgaria (private-public) / Russia (private-public) higher education institutions

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Forty-five years after the end of World War II, Bulgarian education and science were closely related with the Russian model. After the end of 1989 in the Bulgarian education been done processes away by the Russian system and the adoption of European models; there was private universities. This reflected and on the system of teaching of accounting in all economic specialties. In 2003 Russia joined the Bologna process too and with these started again and now activated the afresh process of contacts between the two educational systems, the exchange of students, teachers and scientists. However, a number of leading universities in Russia want to keep maintaining the tradition of the Russian system of education.

The aims of this study are to present a comparison between the teachings of accounting in programs of tourism in high schools in both national educational systems, which is the interest in terms of status, which reached after they change over the past 20 years. The study issued also the system of teaching of accounting courses in tourism specialties of higher education institutions in both countries and in the public and private high schools.

Keywords: teaching accounting in higher tourism education, fundamental and applied accounting knowledge, regulation.

JEL classification: M41, M48, L83, A2

This paper does not aim to assess quality and to rate the teaching of accounting in Russian Federation and Bulgarian tourism programs in the universities of both countries. Its aim is to outline the specifics and found differences in the teaching of science in accounting programs of tourism in both countries, to help students and teachers in the university course of their mobility.

Teaching of accounting in the programs of tourism in universities of Russian Federation

The specificity of the teaching of accounting courses in tourism in the Russian Federation is both easy and equally difficult to delineate. It's easy, because the entire educational system of the Russian Federation is very orderly and consistent standardized and regulated by the state. It is difficult, because this system is unique and does not exist anywhere else in the world, but also is fundamentally different from the system of education in European universities; it is therefore difficult to understand for Europeans.

Factors that have an impact on the basic program of courses in accounting and system of teaching of accounting sciences in both countries think the following:

1. The specifics of the accounting system used in the Russian Federation. In Russia, using National Accounting Standards, International Accounting Standards (IFRS) and U.S. General Accepted Accounting Principles (GAAP) - of keeping the parallel accounts in joint ventures.

From 2001 to implement the "Program to reform accounting in accordance with International Accounting Standards"¹, approved by Decree of the Government of the Russian Federation March 6, 1998 N 283 in the Russian Federation operates a new Chart and instructions for its implementation, which was changed in 2003, allowing the transition to the new chart from January 1, 2002.²

In Russia, the basic document governing the accounts and accounting activity is the current "Law of the accounts"³, but also prepared a draft law entitled "For the official accounts (a project funded by the European Union), which is to be approved. In 2004 he was approved by the Ministry of Finance of the Russian Federation "Concept for the development of accounts and accountability in the Russian Federation in the medium term" (approved by Order № 180 of 01 July, the Ministry of Finance).⁴

National system of statutory regulation of accounting in Russia includes about 20 legal documents in accounting (hereinafter Terms of accounts – "Polojenia Buhgalterskogo Ucheta" - PBU). Many of the PBU are close in strength with IFRS, for example: information about events after the reporting date, conditions and facts

¹ Reform Program accountancy: approved by the RF Government Decree of March 6, 1998, № 283, *Collected Legislation of the Federation of Russia 1998*, (p. 311).

² Letter from the Ministry of Finance of Russia "On the application of a new plan of accounts" from 15.03.2001 N 16-00-13/05).

³ Federal Law of 21 November 1996 N 129-FZ "On Accounting" (as amended on July 23, 1998, March 28, December 31, 2002 January 10, May 28, June 30, 2003, November 3 2006) Adopted by the State Duma on February 23, 1996, the Federation Council approved March 20, 1996, Article 3. Legislation Russia about accounting.

* Legislation of the Russian Federation on the balance sheet consists of the Federal Act, which establishes uniform legal and methodological basis for organization and maintenance of accounts in the Russian Federation, other federal laws, Decrees of the President of the Russian Federation and Decrees of the Government of the Russian Federation. The main objectives of the legislation of the Russian Federation in connection with the accounts and records are: to ensure uniform maintenance of accounts of assets, liabilities and business operations, compilation and presentation of comparable and reliable information about the property situation of enterprises and organizations and their income and expenses needed by users of the accounts.

⁴ The concept of accountancy and reporting in Russia Federation in the medium term. Approved by order of Finance Minister from July 1, 2004, № 180.

about the business, related parties, reporting segments, state aid, credits and loans, financial investments, operation and termination of joint activity.

However, there are quite different. For example, in the Russian accounting theory are absent, as basic assumptions for the compilation of financial reporting principles set out in the introductory section of IFRS "Principles for the preparation and compilation of financial statements. However, they correspond to different degrees in terms of number of individual performances PBU operating in Russia.

Currently in the system of Russian legislation there are legal principles governing the compulsory production of the records holdings, concerts and other similar entities on the basis of international accounting standards for the compilation of consolidated accounts.

Consolidated financial reporting is designed to characterize the financial position and financial results of the work group entities based on relations of control. This Financial Reporting Information fulfill outstanding role and made available to external users for making economic decisions. Consolidated reporting provides guaranteed access to interested users to quality, reliable and comparable information on the group. Among Russian specialists in accounting overriding view that Russian companies need to prepare their consolidated financial statements in full compliance with IFRS which they are more sophisticated system of current currently in Russia PBO. It provides accurate and imported into the Lower house of the Russian Parliament (State Duma - Gosudarstvennaya Duma) in May 2004 a draft law "for consolidated financial reporting⁵ provides for the establishment of the consolidated financial statements in full compliance with IFRS.

Not so is the issue with the adoption of IFRS in individual accounts - individual businesses, aiming to show the final financial results and is used by the management of individual businesses, the court and public authorities in the field of taxation, supervision and statistics of macroeconomic surveillance. The concept provides for the future in Russia to develop national standards for accounts and accounting. Also provides national accounting standards in the future to comply with the sectoral specificity of the operators and the requirements for practical implementation.⁶ However, the target is to be established national standards for individual accounts based on IFRS, to approximate the rules of accounting and tax reporting. There is also the view that IFRS may be applied in respect of individual accounts in Russia.

The very title of the draft law "About the official accounts," shows that it is a law that stage of the development of accounts and accounting in Russia.

Particular attention is paid to "Concept" of the perfection of accounting education, which entails the preparation of a sufficient quantity of qualified accountants and auditors. It is believed that with such an important prerequisite for the development of accounting is the presence of users needs and habits related to the use of accounting information in making economic decisions, such as capital investment and risk analysis. In the process of training and qualification of cadres important attention paid to the utilization of the principles underlying IFRS (mainly relevance and materiality of the information content of economic priority over form), development of habits of active use of information: discounting, estimates of probabilities, Mathematical Statistics.

Putting into practice of accounting assumptions and requirements that are analogues of the IFRS accounting principles is considered an achievement on the path of reforming the Russian accounting system more accountable. But the accounts are a complex system in which the assumptions and requirements are in mutual respect.⁷

As the main directions of perfection of the system of training and qualification of the personnel "concept" releases:

⁵ Project № 55792-4 second reading of the Federal Law on the consolidated financial statements

⁶ Regulation of accountancy, accounting policy + PBU 4 / 99, Approved by order of the Ministry of Finance of Russia on 06.07.1999, the number

⁷ Sapozhnikova, N.G. (2005), On the concept of accountancy in Russia, *Bulletin of VSU, Series: Economics and Management*, № 1. p. 113.

- Deepening the study of IFRS (International Financial Reporting Standards) and the formation of habits of their application in practice
- Training of management personnel based on the accounts and economic analysis of financial reporting provision of appropriate curricula for training of professional accountants, conforming to international programs
- Development of national standards of education and the certificate of professional accountants based on the standards of the International Federation of Accountants.⁸

Accounts and accounting records are elements of the infrastructure of a market economy. Development of market economy greatly expanded range of consumer information given by the records. Russian specialists believe accounts that the system of financial reporting are IFRS provides market information, allowing consumers, investors, creditors to understand and appreciate the risks, increases the competitiveness of companies in the fight for funding sources. Therefore, perfection of accounting and accounts in Russia are considered a means to increase market index of the Russian economy. According to Alexander Sergeyevich Bakaev, head of department of methodology of accounts and accounting at the Ministry of Finance of the Russian Federation. "Russian companies in the introduction of IFRS may significantly improve the business climate in our country, to make it more open and clean. IFRS does not like me because they are generalized rules for compiling the accounts, which are a reflection of these and other operations, evaluation of assets, but because they have another philosophy of doing business based on the contract."⁹

Speech of that senior expert in the field of accounting shows that the process of change it means much more to Russia than the mere perception of other schemes of accounting. That means Russia for a new style of doing business. This course is directly related to business and tourism to the tourism and education in Russia preparing for his staff, including in terms of knowledge of these specialists in the field of accounting. The Concept look at management accounting like as a separate kind of accountability. The order of the compilation of management accountability, but also the duration and shape is determined by the operators.

Accounts prepared for fiscal purposes and binding on the operators is defined as a concept in tax reporting. Information base for tax reporting are data from accounts set up under the rules of tax legislation. Task of reporting the tax is to reduce the cost of its preparation and to approximate the tax reporting rules with the rules of the accounts.

In the latest version of the Federal Act on accounts submitted to the State Duma in July 2009 and signed by Prime Minister Dmitry Medvedev, however, is the introduction of IFRS for individual companies. However, a number of positions in it are analogues of the situations in IFRS. Thus, it regulates the following standards for their accounting

- International accounting standards, according to the project whose implementation is a common practice in international business turnover, regardless of the specific name of this standard.
- National standards;
- Industry standard - the standard for accounts approved by state regulatory bodies that are authorized by various federal agencies "¹⁰

Changes in the last version of the law are substantial.¹¹

The principal observers note that seriously weaken the role of the Chief Accountant, there is a waiver of a requirement for direct binding signature of the chief accountant for all financial instruments, non-accounting information constitutes a trade secret and

⁸ Getman V.G. (2000) Accounting Reform Program in Russia and the international experience of its harmonization, *International Accounting*, Nr 5, pp. (54-57).

⁹ Bakaev, Alexander, Sergeyevich, "Development of Russia's accounting system is focused on IFRS, 2003.

¹⁰ Website of the Ministry of Finance of the Russian Federation: http://www1.minfin.ru/ru/accounting/accounting/projects/projects_accountant/

¹¹ Newspaper "Kommersiant", Nr 157, 28/08/2009.

create a state system of publication of annual reports, removal the existing restrictions on adjustments in the primary accounting records as well as public companies in the introduction of a mandatory internal control over the conduct of accounting.

№ 55792-4 separate project for the Federal Act provides for consolidated financial reporting in Chapter 3 provides for their financial reporting to IFRS and according draw in the Russian Federation to adopt IFRS and interpretations to them.¹²

Accounting in the tourist business in the Russian Federation at present is governed mainly big number of normative documents:

1. Civil Code of Russia (Part One) from 30noyabrya1994 g. № 51-FZ.
2. Civil Code (Part Two) on January 26, 1996 № 14-FZ.
3. The Civil Code of Russia (Part Three) on November 26, 2001 № 146-FZ.
4. The Code of Administrative Violations. Federal Law of 30 December 2001 № 195-FZ. Tax Code of Russia (Part One) from July 31, 1998 № 146-FZ.
5. Tax Code (Part Two) from 5.avgusta 2000 № 117-FZ.
6. Labor Code of Russia. Federal Law of 30 December 2001 № 195-FZ.
7. On accounting. Federal Law of November 21, 1996 № 129-FZ.
8. On protection of consumer rights. Federal Law of 17 December 1999. № 212-FZ.
9. On the bases of tourist activity. Federal Law of November 24, 1996 № 132-FZ.
10. Regulations on accounting and financial reporting in Russia. Approved by order of RF Ministry of Finance dated 29 July 1998 number 34n, as amended on 24 March 2000. Regulation of Accounting "accounting policy" (PBU 1 / 98) Approved by order of RF Ministry of Finance dated 9 December 1998. Number 60 n.
11. Situation in Accounting, "Accounting for agreements (contracts) for capital construction" (PBU, 2 / 94). Approved by order of RF Ministry of Finance on December 20, 1994 № 167.
12. Situation in Accounting, "Accounting for assets and liabilities denominated in foreign currency" (PBU 3 / 2000). Approved by order of RF Ministry of Finance dated 10 January 2000 number 2n. Situation in Accounting "Accounting Organization (PBU 4 / 99). Approved by order of RF Ministry of Finance dated July 6, 1999 number 43n.
13. Situation in Accounting, "Accounting for the inventory" (PBU 5 / 01). Approved by order of RF Ministry of Finance on June 9, 2001 number 44n.
14. Status Accounting "Accounting for fixed assets" (PBU 6 / 01). Approved by order of RF Ministry of Finance dated March 30, 2001 number 26n.
15. Regulation of Accounting "Subsequent Events" (DBT 7 / 98). Approved by Order of the RF Ministry of Finance dated 25 November 1998 number 56n.
16. Regulation of Accounting "Conditional facts of economic activity" (PBU 8 / 01). Approved by order of RF Ministry of Finance dated 28 November 2001 number 96n.
17. Regulation of Accounting "Revenues organization" (PBU 9 / 99). Approved by order of RF Ministry of Finance on May 6, 1999 number 32n.
18. Regulations on accounting "costs the organization" (PBU 10/99). Approved by order of RF Ministry of Finance on May 6, 1999 number 33n.
19. Regulation of Accounting Information on Affiliated Persons "(PBU 11/2000). Approved by order of RF Ministry of Finance dated 13 January 2000 number 5N.
20. Regulation of Accounting "Segment Information" (PBU 12/2000). Approved by order of RF Ministry of Finance dated 27 January 2000 number 11H.
21. Situation in Accounting, "Accounting for public assistance" (13/2000). Approved by order of RF Ministry of Finance dated 16 October 2000 number 92n.
22. Situation in Accounting, "Accounting for Intangible Assets" (PBU 14/2000) Approved by order of RF Ministry of Finance dated October 16, 2000 № 91 BC.
23. Situation in Accounting, "Accounting for loans and the cost of their care" (PBU 15/01). Approved by order of RF Ministry of Finance dated August 2, 2001 № 60n.
24. Regulation of Accounting Information on discontinued operations (PBU 16/02). Approved by order of RF Ministry of Finance dated 2 July 2002 number 66n.

¹² Website of the Ministry of Finance of the Russian Federation: <http://www1.minfin.ru/ru/accounting/accounting>; Federal Law on the consolidated financial statements, Article 3.sostavlenie consolidated financial statements

25. Situation in Accounting, "Accounting for the settlement of income tax" (PBU 18/02). Approved by order of RF Ministry of Finance dated 19 November 2002 number 114n.

26. Situation in Accounting, "Accounting for investments" (PBU 19/02). Approved by order of RF Ministry of Finance on December 10, 2002 № 126 BC.

27. Terms of documents and document accounting. Approved by the Ministry of Finance of the USSR in consultation with the Central Statistical Office of the USSR July 29, 1983 № 105.

28. On licensing of tour operator and tourism agent activities. RF Government Resolution dated 11 February 2002 number 95.

29. On the licensing of rights to sell the club rest. RF Government Resolution dated October 11, 2002 № 753.

30. The concept of accounting in a market economy in Russia. Endorsed the methodological advice on accounting at the Ministry of Finance of Russia and the Presidential Council of the Institute of Professional Accountants December 19, 1997

31. On the primary records. RF Government Resolution dated July 8, 1997 № 835.

32. The concept of restructuring and development of tourism in Russia. Approved by Presidential Decree of 22 December 1995 № 1284.

33. On the order of calculation and payment to the budget of the property tax. Instructions from the State Tax Service of Russia June 8, 1995 № 33.

34. Methodical recommendations on planning, accounting and calculation of the cost of tourist product and the formation of financial results for organizations involved in tourism activities. Approved by order of the RF State Committee for Physical Culture and Tourism of 4 December 1998. Number 402.

35. Features of the costs included in the cost of tourist product organizations involved in tourism activities. Annex to the order of the RF State Committee for Physical Culture and Tourism of 8 June 1998. Number 210.

36. Methodological guidelines on accounting of inventory. Approved by order of RF Ministry of Finance dated 28 December 2001 number 119n.

37. Methodical recommendations on the implementation of Chapter 21 "Tax on Value Added Tax Code of Russia. Approved by order of the MNF from Russia on Dec. 20, 2000 number BG-3-03/447.

38. Methodological guidelines on the inventory of assets and financial liabilities. Approved by order of the Ministry of Finance of Russia from June 13, 1995 № 49.

39. Methodical recommendations on the procedure for the formation of indicators accounting organizations. Approved by order of RF Ministry of Finance on June 28, 2000 number 60n.

40. On approval of unified forms of primary records. Resolution of the State Statistics Committee of Russia from August 18, 1998

41. Number 88.

42. National Classification "branch of the economy" (OKONH). Approved by the State Statistical Committee of the USSR, Gosplan (State Planning Commission) USSR, the USSR State Standard of January 1, 1976

43. On the forms of accounting organizations. RF Finance Ministry Order of 13 January 2000 number 4H.

44. On the recommendations on the application of accounting records accounting in enterprises. Letter from the RF Ministry of Finance July 24, 1992 № 59.

45. The range of products and services subject to obligatory certification in Russia. Approved by the State Standard of Russia from March 31, 1994

Those fundamental views laws regulations and direction process changes Russian accounting system predetermine and specificities of teaching accounting in Russian universities.

Here follow one major peculiarities teaching accounting tourism - namely expansions

Legal issues.

2. Features of state policy in tourism.

In 1995, he announced a Presidential Decree of the Russian Federation Boris Yeltsin¹³ for the reorganization and development of tourism in the Russian Federation. It noted that to 1994, Russia accounted for 1.5 percent of the tourist flow in the world, although it is a country with great tourism resources. The program provides a comprehensive modernization of tourist services and the formation of a competitive and modern tourist industry in Russia. Russia today is a dynamically developing tourist market for tourists to and from it.¹⁴

3. The specifics of the Russian education system.

In September 2003 in Berlin, Russia signed the Bologna Declaration and begin the process of integration in the creation of a single European educational space. This sets the basis of not reforming the system of higher education in Russia, which should be completed in 2010 with Russia perceives that the principles of credit system, university autonomy, mobility of students and teachers, the adoption of comparable criteria and methodology teaching and assessment and mutual recognition of professional qualifications .. Another problem is the shift from typical for the Russian educational system linearity to variability in training. This was precisely the main problem in adopting the Bologna strategy in Russian universities.¹⁵

From 2008 in Russian Federation begins mass transition towards tier system Bachelor - Master. But there is a one-tier system which gives qualification specialist and higher extent Bachelor.

Among particularities Russian system is characterization "Magistracy". One hand qualification Master "treats level education; secondly part system raising qualification individuals already have higher education - BA and specialist.

At present in Russia is created package normative documents in standardization higher vocational education and no analogue in world practice. In this package enter:

1. The Basic Law of the Russian Federation - the Constitution of the Russian Federation, 1992
2. Law of the Russian Federation for Education 1992 including the amendments and additions to it.
3. Federal Law "About after-university higher and vocational education" since 1996
4. Decree of the Committee for the universities to the Ministry of Education and Science of the Russian Federation, № 13/13/03/1992 on "About introduction of multilevel structure of higher education in the Russian Federation
5. Decree of Ministers - Government of the Russian Federation № 777 of 10.08.1993 on "procedures to validate the design, approval and enactment of state educational standards for vocational higher education ', and V 94 from 12/08/1994 on "establishing a state educational standard of higher vocational education
6. Order of the State Committee on Higher Education in Russia № 180 of 05.03.1994 on "For acceptance state standard part of the classifier of trends and specialties of higher professional education
7. Decree of the State Committee of Russian Federation № 3 Higher Education of 25/05/1994, the "In order to validate the positions of State a certificate of graduates of universities in the Russian Federation" (master's degree may enroll after the passage of such a certificate of degree graduates BA.)
8. Decree of the State Committee of Russian Federation № 9 of 30/11/1994, the "requirements of state to model documents for vocational higher education.

The logic of this effort is Russia - the transition from chaos to order in the development of theory and practice and standardization of education.

State educational standards are a major task of diagnosing the quality of teacher technology, i.e. Standardization level of professional performance of graduates from universities in the Russian Federation.

¹³ On the reorganization and development of tourism in Russia *Presidential Decree of 22. 12.1995 n 1284 (edition of 06.04.2000) ""*, 22 December 1995, Nr 1284.

¹⁴ European tourism: trends and prospects. *Quarterly Report (Q1/2009)*, April 2009, (p. 22), Brussels.

¹⁵ Peregudova Y. M. (2004) Problems of development of higher education in Russia in the Bologna process *Educational Sciences and Practice: Problems and prospects. Corpus Scientific Articles. First Edit. Moscow* (pp. 128-132): *OSI MON RF*.

All this is true for education in tourism. Standards in education of tourism deal with pedagogy, practice teaching - learning process and practical skills training to the workplace, the methodology of implementation of profession, the concept of professional specialization.

The Russian system of education in tourism provides, according to his standards, getting a professional education without special education - without specialization.

Specialization is carried out in three directions

- Vocational qualification;
- The acquisition of new specialty;
- Broaden and deepen the professional knowledge and skills to specific workplace;

With regard to tourism education takes place the formation of a special learning environment that corresponds to the many plans of tourist activities.

Professional education on tourist profile is seen as a place of continuing general education professionals and to further education in the profession.

The structure of the curricula includes:

- General educational training module for professionals in tourism;
- Vocational training module;
- Module for training on foreign language professionally
- Training programs must be close to the maximum working hours.

Curricula are built on a modular-rating system of training and supervision. Its components are

1. Training modules - to complete the curriculum of the theoretical or practical material in a separate discipline;
2. modular control, final control;
3. Modular assessment - quantity of items placed on the student to implement the control task on the module;
4. Rating system of assessing the student's academic work and the level of his knowledge, skills and attitudes which he has acquired, providing evaluation of all points in the results obtained during the semester and modular control.

Within tourism education are skill levels, type 4

1. Staff from the edge;
2. Inspectors;
3. Average level of management;
4. Higher levels of government.¹⁶

In the characterization of the qualifications of specialists in the field of Russian tourism professionals devote the following elements:

- a) Object specialization in a profession (limited importance)
- b) The subject specialization in the professional field (average value)
- c) Object specialization, beyond the professional field (high importance)

Refresher courses and retraining.

Withdraw the following directions in tourism:

- Qualification increase in requirements of the company (is carried by means of the undertaking itself)
- Training of unemployed (this is under state order)
- Individual training and qualification (shall be done by itself worker)
- Feature is lifelong learning.

Feature is lifelong learning.

Russian Federal Law on education and higher vocational education funds on the following levels of education in them:

1. Bachelor;
2. "Specialist" with higher professional education;
3. MA¹⁷

¹⁶ Website of Ministry of Education and Science of the Russian Federation Law on Higher Education: after-university: <http://mon.gov.ru/dok/fz/obr/3995/>

¹⁷ Website of Ministry of Education and Science of the Russian Federation Law on Higher Education after University, <http://mon.gov.ru/dok/fz/obr/3995>

Tourism education in Russia belongs to:

1. Higher vocational education (VPO)
2. Service sector (services). This means that it is the area economy in Bulgaria in many Universities.

Program under which students learn in tourist destinations include the following specialties:

1. Basic Education Program (CMO)
2. Common cultural competencies – OK
3. Professional competencies – PC¹⁸

Students are trained in the specialties of tourism in the following academic skill levels:

Colleges in the Russian Federation and including colleges of tourism within secondary education.¹⁹

Bachelors - university education code 100,200 Tourism (classification code 62) (service area) and within 4 years of training in full-time

II. Specialist:

1) Social Services and Culture Tourism code 230,500. Qualification - Specialist services and tourism. The period of 5 years full-time training and part-time - 6 years.

2) Tourism code 100,201 - Qualification - Specialist in tourism (classification code 65), period of 5 years full-time training, part-time - 6 years

III. Tourism Master with code 100,200 (qualification code 68), duration of Training 2 years in regular form.

Qualifications for bachelor, master and specialist in tourism and socio-cultural service and tourism are down cycles of the following disciplines:

1. General humanitarian and socio-economic disciplines (GSE)
2. General mathematical and scientific disciplines (EN)
3. General mathematical and natural scientific disciplines En
4. General professional disciplines (OPD)
5. Special courses (including courses of specialization (SD)
6. Electives (PD)
7. Final state attestation BA (IGA)

The training of bachelors on "Socio-cultural service and tourism" and "Tourism", the study of accounting belongs to the special subjects (SD).

The training for Master of Tourism and Socio-cultural service and tourism accounts belonging to the general professional disciplines (OPD).

Program in the disciplines is also approved by the Ministry of Education and Science of the Russian Federation. The Masters degree may apply only to those who have a bachelor's degree in relevant field and relevant code.

State-mandatory minimum requirements for the content of basic education program at the undergraduate level in the state educational standards in the "Bachelor of Tourism", 6750 hours, a Master of Tourism statutory minimum is 1836 hours.

At the undergraduate level is taught the course "Accounting and taxation" because the practice also accounts to be prepared and tax statements.

Undergraduate course "Accounting and taxation" in a volume of 72 hours, which is evenly divided into 36 hours of lectures and practices 36 hours, making the discipline learned in the seventh semester (fourth year) in a thematic plan and program.

Undergraduate course "Accounting and taxation" in a volume of 72 hours, which is evenly divided into 36 hours of lectures and practices 36 hours, making the discipline learned in the seventh semester (fourth year) in a thematic plan and program.

The aim of the course is training students in fundamental principles and nature of accounting and taxation in tourism enterprise as the maximum is closer to their actual

¹⁸ Federal state educational standards of higher vocational education in the direction of training TOURISM Qualification (degree) Bachelor of

¹⁹ Specialty Tourism 100201-approved by order of the Ministry of Education of the Russian Federation of 02/07/2001 on the average standard of professional qualifying of graduates is a specialist in travel services with a level of secondary education.

staging businesses in tourism services. The task of course is the examination of the fundamentals and practical aspects of keeping accounts in the establishment, classification and behavior of costs, reporting and accrual of costs, direct and indirect losses, methods and means of calculation of tourism products, options and calculates the conversion financial results and peculiarities of calculation of taxes for tourism organizations. The program also includes questions on the specifics of taxation and tax incentives to tourism businesses in RF and knowledge that contribute to minimization of tax payment. Emphasizes that the accounts is an area of special economic knowledge to obtain bachelor and extremely relevant. Lectures also include practical examples of the work to firms in this sphere. Overall, the lectures are intended for theoretical rationalization and generalization of complex parts of the course. Practical classes are audiences in the form of seminars on some of the students in advance topics on which they are prepared. They are designed to consolidate and deeper study of certain aspects of the lectures in practice.

The program includes etc. "Individual classes, which are outside audiences and require an individual or group work of each student on a specific task and personal oral or written record of the teacher in front.

The course program includes individual and work. They are designed for self-awareness of students with a problem of course recommended by the teacher training materials and implementation of individual tasks in the course.

For Assessment and evaluation are carried out following mandatory controls:

- Continuous assessment, including tests to evaluate which rate-control and is designed to give a comprehensive assessment of the utilization of different parts of the course. Be implemented through the preparation of the students answered the questions asked by the teacher. It is held twice each semester during a special week in the rating-type tests.
- Final inspection carried out by an examination.²⁰

Table 1: Distribution of hours for topics and types of courses Accounting and Taxation

№	Name of Topics	Number of hours	
		Lectures	Practical exercises
1	Basis of accounting	4	4
2	Basic accounting of tourism enterprises	4	4
3	Accounting for fixed assets	2	2
4	Reporting of intangible assets and depreciation and quickly inferior objects	2	2
5	Reporting on material values and estimates the wage	2	2
6	Reporting of losses in production and marketing of tourism product	2	2
7	Reporting of cash estimates and liabilities	4	4
8	Reporting of equity and normalization of tourist expenditure in tourist firm	2	2
9	Reporting of financial results	2	2
10	Accounting of tourism organizations	4	4
11	Peculiarities of the tax field is not tourism enterprises	4	4
12	Minimization of tax payments	4	4
Subtotal		36	36
Total			72

Topics of practical classes

1. Reviewing the regulation of accounting in the Russian Federation.
2. Classification and characteristics of losses.
3. Analysis of the balance of the tourist enterprise.
4. Analysis basic tools resources of the enterprise.

²⁰ Program Discipline Accounting and taxation in tourism for students of specialty 230500 "Socio-cultural service and tourism" (2007), University of Taganrog.

5. Estimates the salaries of assistants to tourist companies.
6. Analysis based on data from the balance of the inferior and rapid depreciation assets and intangible assets.
7. Estimate of the cost of tourist tour.
8. Analysis of capital structure of the company.
9. Calculating the financial performance of the enterprise.
10. Calculation of tax liabilities of the company.

Table 2: Structure and total current rating of the course " Accounting and Taxation"

Rating from 1		Rating from 2		Rating from 3		Total Rating	
Max.	Min.	Max.	Min.	Max.	Min.	Max	Min
14	8	14	8	44	24	72	40

In the Master's qualification "Specialist in Tourism", the study of accounting is the same, although the qualification is a single professional, a master - second among bachelor degree. Qualification specialist training taught regularly in 5 years, and Master of Science - 2 years after 4 years bachelor.

In the major socio-cultural service and tourism - the degree "specialist" is not taught accounting.

In the MA program in Tourism code 100,200, after completion of degree: Bachelor of Tourism has provided a mandatory component of Federal General professional disciplines (OPD. F 00), which is a section of disciplines, including three thematic cycles:

- Block OPD.F.14 under "Financial and economic activity of enterprise in the tourism industry, which has a total workload of 300 hours total of 1836 hours Master's Tourism Department. This Federal component contains three cycles:

- Cycle "Accounting firms in the tourism industry"
- Cycle "Economic analysis of the business"
- Cycle "Taxation"

Total of 180 hours.

And blocks:

- Block OPD.F.15 "Tourism Statistics - 60 hours;
- Block OPD.F.16 "Corporate culture and management of personnel - 60 hours.

According to the regulation of this binding federal component course "Accounting in the industrial tourism" includes the following problems:

1. Theory of accounting - nature, forms, principles and methods of accounting
2. Primary observation, documentation, accounting records, inventory
3. Normative and methodological base of accounting and its reform in accordance with IFRS standards.
4. Financial Accounting - objectives and principles of financial accounting.
5. Reporting of assets, funding and business processes. Organizations to regulate the national accounting policy.
6. Financial reporting - accounting concepts for financial reporting in Russia and in international practice.
7. Accounting and statistical reporting of enterprises from the tourism industry and its customers.
8. Principles of internationalization of the accounting system in different countries.

In the problem group "Economic analysis of the business" knowledge acquired learned of accounting problems in the enterprises of the tourism industry are related to the economic analysis of tourism enterprise. This cycle ends with the relationship between the general economic analyses of tourism companies in the next cycle - "Taxation". This is done by studying in his relay problems. Specifics of taxation of enterprises in tourism, the effectiveness of the investment finance company. Financial performance of the company from the tourism industry. Financial reporting and its significance. Analysis of liquidity and solvency analysis.

Thus the transition to the final cycle of the bloc's financial-economic activity of enterprise in the tourism industry, which is "Taxation." This study circle troubled Taxes, economy, law and concepts of taxation. Concept of taxable has the main supporting element on its formation and reporting the nature of taxation.

Also examine the methodology and the methodology of benefit taxes in the RF, the economic nature and functions of taxes and tax point of information of GDP, the allocation of tax revenues between budgets of different levels. The basic principles of taxation, tax policy of the State classification of taxes at the level of government: federal, regional, local, direct, indirect laws and regulations for the calculation and payment of taxes, tax rates.

Studied and tax administration of the RF - Ministry of taxes and fees RF, its functions and tasks, the structure of the tax authorities, the responsibility of taxpayers and tax authorities, sanctions. A special place is given to RF taxation.²¹

The study of accounting in Supplementary program is in its content than undergraduate course in Accounting.

Russian experts in accounting and educators have tried to create programs that are both:

Content-know-what, know-why; know-how; know-who and

Nature provides: a) knowledge of purpose or knowledge idealistic b) knowledge systematic c) practical knowledge, d) automatic knowledge. These programs in accounting in tourism seek to include theoretical summarize - theories, rules, laws and trends and applications - directly usable in practice, knowledge, which have their long-term importance and knowledge represent a short-term interest

Russian experts in accounting and his teaching in higher education institutions have tended to create its own standardized package of educational services.

In standards and requirements are written to the teaching staff, material and technical basis of teaching, organizing practices and certificate students. These requirements are high and therefore each year a large number of mostly private universities are losing their licenses. This applies to all disciplines, including accounting. Organization of Russian universities is based on the department. Thus, for there is a department must have at least 70% teachers with academic degree and title. For teachers in the subjects may be appointed only person who has basic training, corresponding to the profile of teaching discipline - i.e. Accountant and systematically deals with scientific and / or scientific and methodological activities.²²

Learning in accounting degree program specialist for Tourism is analogous to that in the bachelor's and master's program. Master cycle - OPD. F 00, including OPD.F.14, 15 and 16 are studied in 9 semesters. Distance learning in Russia, as a rule, as opposed to part-time serves the purpose of education and lifelong learning and an upgrade of the existing system. It is subject to the availability of electronic resources is becoming more individualized.

In the 90 years in Russia arise spontaneously non-state, this is a legal term used in) high schools in the specialty Tourism. Indeed, the first in the state universities are creating their specialty and Tourism programs have become a model for non-state programs. The exact number of private universities cannot be established due to the fact that some of them are in a half legal. That is why data on the number of non-state in the total number of universities in Russia vary widely - from 10% to 55%.²³

Table 3: Number of students (thousand) as of May 2007 in the Russian Federation

Degree	State Universities	Branches of State Universities	Non-State Universities	Branches of Non-State Universities
Bachelor	252364	31565	95960	149261
Master	37312	750	2877	1439
Specialist	4835608	1 095 444	611138	397203

Regulation and standardization of curricula and state accreditation requirements apply to non-state universities because they are forced to receive accreditation to follow

²¹ State educational standard of higher vocational education training direction 100200 Tourism degree (qualification): "Master of Tourism qualification code 68 Ministry of Education and Science, 20/01/2006, the registration number, 740 l.

²² Ibidem, 6.3. Requirements for staffing of the educational process.

²³ Maximova M.L., (2007) *Education as a factor of social mobility in modern Russia*, Education and Society; Ermolaeva W.A. 92007) *Specificity of non-state institutions in contemporary Russia*: www.education.recom.ru

curricula that are developed, the Ministry of Education and Science of the Russian Federation, including the teaching of accounting disciplines.

Like a rule, non-state universities are less well equipped with their own teachers and professors often used by state universities.

However, situation in Russia has many private universities that offer a very high level of training, including in tourism and accounting sciences in the field of tourism. In some of them is very difficult to fall due to the high requirements for the applicants and therefore expensive charges. In those work and many teachers from other countries. In some of these universities are receiving a second diploma from the prestigious European universities. Training in this second degree is based on legislation that permitted in the Russian "individual learning". In all cases, students attend a mandatory regulation by the Russian courses in accounting, but for his second degree in accounting undergoing training provided in the foreign universities.

Table 4: Rating of the 10 best non-state accredited universities with the study of tourism in the Russian Federation (over 700 students)²⁴

Place	University
1	Russia International Academy of Tourism (Shodnia)
2	International University (in Moscow)
3	Moscow Finance and Law Academy
4	Tatar Institute of Business Assistance (Kazan)
5	Institute of Special Pedagogy and Psychology (St. Petersburg)
6	Institute of Management and Economics (St. Petersburg)
7	Moscow Open Social University (Institute)
8	Taganrog Institute of Management and Economics
9	St. Petersburg Institute of Foreign Economic Relations, Economics and Law
10	International Independent Ecological and Political Sciences (Moscow)

Overall, the teaching of accounting and taxation subjects in tourism in the Russian Federation is very well resourced with educational literature, methodological development, collections of case studies and practical tasks. The process of establishing a research and educational materials and promote the early introduction of the status of research universities in the Russian Federation.

Specialty Tourism and accounting disciplines in tourism programs are taught in 47 public universities and their affiliates.

Teaching of accounting in the programs of tourism in universities of Bulgaria

Tourism sector is vital to the economy of Bulgaria. In 1989 he started de-industrialization and decline of agriculture in the country. Resources started to move from industry to tourism

Sector Tourism generates about 14 percent of GDP in Bulgaria and provides jobs for about 140 000 employees, which represents 4% of total employment in Bulgaria. During the high tourist season the number of people employed in tourism is doubled. The number of hotels in Bulgaria is 2880, not including the so-called enter. Family hotels to 15 rooms, which are many, but not covered by the statistics.

There is growth of new construction of hotels, where for the period 2005-2006 was observed in the supply growth of approximately 30%, i.e. serious supply exceeds demand. This has started more than a strong influence on the average revenue from tourists, the most important economic indicator for the industry. For 2005, this indicator is 400 Euros and for 2006 to 12.25 Euros less, or 387.75 Euros, i.e. observed decline.²⁵

Part of the tourist business is located in the informal sector workforce and operates without the necessary qualifications. This has a negative impact on incentives for the acquisition and perfection of skills of employees in tourism and consequently the demand for quality training and retraining. In the Bulgarian survey statistician

²⁴ Data from Russian international academy of Tourism RMT, <http://www.rmat.ru/>

²⁵ National Statistical Institute, www.stat.bg

Professor V. Goev in the field "hotels, restaurants and tourism" with hidden clauses employment is 35.1 percent, and employment without a contract is 11.9 percent of the employed in 2007²⁶ as a first and second indicators Tourism is just before the transport sector.

Bulgaria's education system was introduced 4 - grade system of secondary education, as the third and fourth supply etc. "Vocational education". Third stage of acquiring a profession is derived from 2009/2010 to 13th grade, according to changes in the Law on Vocational Education and Training. A fourth level of education to acquire professional qualifications of the average occupation occurs when two years of specialized training in "professional" college. Several secondary schools and colleges offer vocational education code 812 "Travel, Tourism and Leisure" for hotel and restaurant management, tourism, entrepreneurship and management in tourism, organization of tourist activity and agency and others.

System of vocational education and training in secondary education is subject to strict control by the state institutions (Ministry of Education and Science, National Agency for vocational education and training, the Inspectorate of Education), and such training may be offered only by licensed training organizations.

More on that level of education in the field of tourism has introduced training in accounting programs in vocational schools. In their programs there are "Accounting" or "Accounting and finance of tourism" companies.

These courses acquaint students with the organization and the accounting process technology in tourism, providing them with knowledge on issues and Accounting Act, the sites of recording of the hotel, their movement, modification and evaluation international accounting standards. In their model programs for public examination, the state requirements for vocational training such graduates include issues and cases that involve knowledge and skills in accounting.²⁷

After Bulgaria's accession to the Bologna process in the country's transition takes place, and later in Russia, from one grade to the two tier system of higher education, and introducing a credit system.

Degrees in higher education in Bulgaria include:

BA, including:

- Professional Bachelor (before 2007 - a "specialist on ...") - for graduates of training 3-year course of regular training (3,5 or 4 years part-time) at a college or university with not less than 180 credit and affixed to a protected state exam or thesis;
- BA - for graduates of 4-year course of full time training (or 4 - or 5-year part-time course or individual training) at a university with not less than 240 credit and affixed to a protected state exam or thesis;

Master including:

- After acquired a Bachelors degree with duration of at least 1 year and not less than 60 credits;
- After acquiring a professional bachelor degree at least 2 years and not less than 120 credits, both in upper case after passing the state exam or defense of thesis;
- Specialties in the acquisition of a Master degree requires passing through baccalaureate education with a minimum 5-year duration period of training and not less than 300 credit after passing the state exam or defense of thesis.

Thus Bulgarian grade "professional bachelor", meaning as a "specialist" in diplomas before 2007 differed radically from Russia as a specialist, as the Bulgarian was a bachelor until it is assimilated to the Russian "Master".

Bulgaria has discovered majors as a professional degree of bachelor, and the bachelor and master.

²⁶ Goev, V., (2009) Hidden economy in Bulgaria: current estimates, *Department Statistics and Econometrics "World Economy Seminar, Gray economy in Bulgaria during the crisis: new trends and methods of measurement*, 27 February 2009, Sofia.

²⁷ See for example: National examination program for the conduct of public examinations for the acquisition of third-level qualification code name SPPOO professional field 812.

Unlike the strict state control in secondary education - there is a higher complete autonomy of the universities on programs and disciplines studied.²⁸

Degree in the field of tourism are offered in many universities in Bulgaria in four professional areas – “Tourism”, “Economics”, “Administration and Management” and “Sociology, Anthropology and cultural sciences”.

Tables 5: List of universities in Bulgaria studying disciplines in the field of tourism, professional fields, accredited by the National Agency for Assessment and Accreditation and their type property (from 51 universities total)²⁹

I. Professional Field “Tourism” code 3.9

Professional Field	Accredited to:	Assessment	Specialty	For educational qualification level	Studying Accounting
International business school – Botevgrad - private					
3.9 Tourism	2013 г.	Very good	Tourism International Tourism (in English language)	Bachelor	YES NO
International College “Albena” - Dobrich- private					
3.9 Tourism	10.06.2014	good	Marketing and Management Hospitality and Tourism Organization and management of tourist services	professional bachelor	YES YES
Sofia University "St. Kliment Ohridski"- public					
3.9 Tourism	2013 г.	good	Tourism	bachelor	YES
			Tourism	MA	NO
			Cultural tourism		NO
Smolyan Branch - of University “Paisii Hilendarski” – Plovdiv - public					
3.9 Tourism	2013 г.	good	Tourism	bachelor, MA	YES YES
Veliko Tarnovo University "St. St. Cyril and Methodius" - public					
3.9 Tourism	2013 г.	good	Tourism	bachelor	YES
			Tourism	MA	NO
			International tourism		NO
Southwestern University “Neofit Rilski” - public					
3.9 Tourism	2013 г.	very good	Tourism	bachelor, MA	YES YES
University Prof. Asen Zlatarov – Bourgas - public					
3.9 Tourism	2010 г.	satisfactorily	Tourism	bachelor, MA	YES YES
Economic University – Varna - state					
3.9 Tourism	2013 г.	very good	Tourism	bachelor, MA	YES YES
College of tourism in Economic University – Varna- public					
3.9 Tourism	08.01.2014 г.	Very good	Organization and management of	professional	YES

28 Higher Education Act promulgated: Government Gazette (SG). N.112 of 27 December 1995., amend. SG. No. 28 of 2 April 1996., amend. SG. N.56 of 15 July 1997., corr. SG. N.57 18 July 1997., amend. SG. N.58 of 21 July 1997., amend. SG. N.60 2 July 1999., corr. SG. 66 of July 23 1999., amend. SG. N.111 of 21 December 1999., amend. SG. N.113 of 28 December 1999., amend. SG. 54 of July 4th 2000., amend. SG. N.22 of 9 March 2001., amend. SG. N.40 of 19 April 2002., amend. SG. N.53 28 May 2002., amend. SG. issue 48 of 4 June 2004., amend. SG. N.70 10 August 2004., amend. SG. N.77 of 27 September 2005., amend. SG. N.83 18 October 2005., amend. SG. N.103 of 23 December 2005., amend. SG. issue 30 of 11 April 2006., amend. SG. issue 36 of 2 May 2006., amend. SG. N.62 from 1 August 2006., amend. SG. br.108 of 29 December 2006., amend. SG. N.41 22 May 2007.

29 Website of the Ministry of Education, Youth and Science: http://mon.bg/opencms/opencms/top_menu/registers/vishe/registar.html

			tourist services with a profile in the organization and management of leisure "	bachelor	
			Organization and management of hotels and restaurants		
University of Food Technologies – Plovdiv - public					
3.9 Tourism	2013 г.	good	Tourism Catering Hospitality and restaurants	bachelor	YES
Agricultural University – Plovdiv - public					
3.9 Tourism	2013 г.	good	Agrarian tourism	bachelor	YES
			Tourism Management	MA	YES
New Bulgarian University - private					
3.9 Tourism	2013 г.	good	1. International alternative tourism 2. Tourism Management	MA	NO
			1.Management of hotels and restaurants Bulgarian and French, together with the Hospitality School “Paul Ozhie” – Nice; University Liu Miray"- Toulouse University of Sofia - Antipolis, Nice 2.Cultural tourism	bachelor	YES
II. Professional Field code 3.8. “Economics”					
Professional Field	Accredited to:	Assessment	Specialty	For educational qualification level	Studying Accounting
Agrarian College – Plovdiv - public					
3.8 Economics	28.10.2014 г.	good	Economics of tourism (alternative tourism)	professional bachelor	YES
University of National and World Economy – Sofia - public					
3.8. Economics	2013 г.	Very good	Economics of Tourism	bachelor, MA	YES
New Bulgarian University - private					
3.8 Economics	2013 г.	good	Tourism	bachelor	YES
III. 3.7. Professional Field “Administration and Management”					
Professional Field	Accredited to:	Assessment	Specialty	For educational qualification level	Studying Accounting
1. European College of Economics and Management – Plovdiv - private					
3.7 Administration and Management	14.10.2014 г.	Very good	Management of tourist services	professional bachelor	NO
2. International College “Albena” – Dobrich - private					
3.7 Administration and Management	21.10.2014 г.	good	Management of Hotels	professional bachelor	YES
IV. 3.1. Professional Field “Sociology, anthropology and cultural sciences”					
Professional Field	Accredited to:	Assess	Specialty	For	Studying

	ment	educational qualification level	ng Accounting
1. Plovdiv University "Paisii Hilendarsky" – Plovdiv - public			
3.1	Sociology, anthropology and cultural sciences	11.02.2015 г.	very good
	Cultural tourism and cultural planning Tour Guide and cultural tourism (with specialization in Polish, Czech and Serbian) Cultural and social activities in tourism (with specialization in Russian / German / English / French language Tour Guide and cultural tourism	MA	NO

Accounting is taught in almost all fields of tourism in a bachelor's degree. University System of teaching Science in Accounting Bachelor in Bulgaria, despite the lack of state requirements and regulations of the disciplines that are studied by the state, is upgrading the system of studying accounting in vocational schools. Along with this, it is geared to provide basic knowledge in accounting for students who have no formal educational training in the middle field of tourism. It's another feature is that university courses in accounting disciplines have expressed a theoretical and academic in nature, as opposed to their design in secondary vocational education. In the field of Bulgarian teachers and methodologists of education of Tourism has had the view that a bachelor's degree must attend the thematic section "Economics" of Tourism and legal regulations on tourism with the following components.

- Macro-and microeconomics
- Accounting (the tourist company)
- Economic performance indicators
- Tourist Statistics and Analysis
- Law on Tourism and legal regulations³⁰

At the same time had the view that the purpose of training a Bachelor of Tourism to create a wide specialists in organization and management in production and intermediary sectors of the tourism industry and also in the spheres of activity in the public and private sectors, creating conditions for tourism development.

A summary of programs that are studying accounting for the full academic autonomy of the Bulgarian higher education is difficult to make.

Although the full freedom those universities have in Bulgaria to determine the program of majors offered, they are imposed in practice undergraduate programs to include courses in accounting in conjunction with a course in financial and accounting analysis. There are senior majors in tourism, which is taught in the accounting system of courses (such as the New Bulgarian University), and there are universities, which offer general courses in Accounting and Finance Company (such as the Higher School International College - Botevtrad). In other universities there is a course in Accounting and one in finance (such as International College Albena -Dobrich, coordinated by the Universities of Portsmouth and Cardiff.) for "professional bachelor).

Unlike the search for a wide based on economic knowledge and undergraduate education programs in tourism and also unlike the wide-training in the Russian masters programs in tourism, tourism in masters programs in Bulgaria aimed at providing specialized training in the field of tourism. This led to the abolition of accounting in many of them.

In the Master's program "Tourism Management" at New Bulgarian University is not studying Accounting, but is studying a course "Special English for business

³⁰ Anastasova, L, (2007) Higher education in tourism in Bulgaria: needs, problems and prospects, *Center for Economic and Management Sciences, Bourgas Free University, Bourgas.*

accounting. Accounting is not taught in the Master's International Alternative Tourism", New Bulgarian University. This is a significant difference with the Russian system of teaching of accounting in the masters program in tourism and programs specialist in tourism. As stated, there must attend a course in accounting at the unit with two related disciplines of cost a total of 180 hours.

Although Bulgaria is not in government regulations and requirements for the disciplines studied and their contents, if you look at data from private and public universities to study accounting courses will see that they are not ordinary different. In most common case and in private and in public accounting courses are taught in the BA and MA in a rule is not learned.

Organization of teaching of accounting and financial and accounting analysis in the New Bulgarian University is the following:

At the base level of training is taught the course "General theory of accounting", which is optional in the third semester, 30 hours / 3 credits. The course is universal for all students of economics. The course is consistent with current accounting regulations, the Commercial Law, tax laws and other legal acts regulating the economy. This course presents fundamental knowledge in accounting and a sufficiently complete training in key categories, rules, laws and accounting approaches. Competencies that students acquire as a result of its successful transition to knowledge are essential links in company rules and requirements for their coverage in the form of accounting information. Course graduates acquire skills to analyze the economic transactions and events to create their own vision for their informational methods with coverage of accounting.

After the passage of this basic training for students in Tourism Bachelor program offered specialized courses "Accounting and Auditing in tourism". To some extent in the first part of this course summarize the basic theory of the total course of accounting, but specifies that a summary in terms of tourism companies. Special attention is paid to the organization of accounting in the tourist business. Another focus is the reporting of fixed and current assets, financial instruments, revenue, expenses and business combination in the tourism business. The course has been upgraded and the problems of financial control of tourist enterprises, tax control and audit of the technology in it. The objectives of this course are for students to acquire knowledge about accounting in tourism and control procedures applicable in the specific environment of the tourist industry. Skills are aimed at organizing the accounting firm of tourism and implementation of control activities in the tourism industry. The course is also optional and is 30 hours.

These accounting courses are combined with courses also eligible "Comparative financial analysis and evaluations in tourism" and "Analysis of the value of the company". These two courses offered are based on knowledge of students from courses in accounting and visualize the application of some methods of financial analysis and evaluation based on the accounts of companies in tourism. For example: analysis of balance sheet and cash flow analysis, cost analysis and definition of results in tourism, hotels and restaurants in the application of the method Uniform System of Accounts, value-based financial analysis and others.

New Bulgarian University is striving to build a comprehensive system of education in the field of tourism. For this purpose more dynamically developing a concept of "lifelong learning". The programs for "lifelong learning" in the field of tourism, however, no courses in accounting. A novelty is the introduction of the course "Social and environmental accounting and social audit, which is in the module" Accounting and Control of this program. It may be recorded for training and informal students of tourism.

The "Cycle"

So for 20 years after 1989 the two systems of education - the Russian and Bulgarian process initially passed away after Bulgaria joined the EU adopted its rules and standards in education and other spheres of life. Since the beginning of the XXI

century, however, this time on European standards, began a new convergence of these two systems of the Russian Federation's accession to the Bologna process.

In the education systems of both countries, training in tourism and especially in teaching science in accountancy program at the universities of tourism between the Russian and Bulgarian law there are major differences.

General is the presence of two-tier system - bachelor and master's degree, and duration of training and credits (ECTS). General is that accounting is still enshrined in the training programs for Tourism in Higher Education. Bulgarian tourism programs are carried out in four directions vocational qualifications, while in Russia - in two. But despite that Russian tourism programs are not in the destination economy, Tourism Program in the Russian Federation is a strong economics like and Bulgarian Economy of Tourism and Tourism. Russian Social-cultural service and tourism is far from the problems of the economy and is heavily presence of Humanities.

The difference lies in more things. The main foremost difference is the single, state-designated and state-controlled system to study accounting courses in the Russian Federation as opposed to full freedom of compiling programs in accounting majors in the Bulgarian tourism. (In practice, however, although one system is completely free and the other is completely regulated within them are created equal "national style" of teaching accounting programs in tourism. However, those Bulgarian universities are entirely free concepts to produce its structure and its connections in their programs; they are virtually uniform among them, no matter whether the universities are private or public.)

The Russian system of teaching accounting is more practically oriented and involves an equal number of practical seminars with the number of lectures, while the Bulgarian seminars are usually in the ratio of 2 hours to 1 hour's lectures seminars.

Another difference is compulsory and a large workload study of Accounting firm in the tourism industry and Taxation " in the master's degree programs in tourism, while in Bulgaria is exceptions to the rule universities, which include programs to Masters Courses Accounting. (As mentioned, however, the Russian Federation in the subject "Socio-cultural service and tourism" - degree "specialist" did not learn accounting.)

In Bulgaria, unlike Russia studied accounting knowledge and acquired skills are linked with the financial analysis of the company, but in Russia - to taxation.

You could say that the Russian system of teaching accounting is practically oriented towards the creation of knowledge and skills for students to cope alone with the management of tourism companies, has a pragmatic orientation to the specific system of national accounts in the country and provides a very solid skills Tourism graduates to deal practically with it. Moreover, it provides them with knowledge and international accounting standards and some important knowledge of the system of management accounting. This characteristic is determined by the specificity of the Russian accounting system and the discretion of the methodologists in state institutions for the need to Russian education is primarily a national orientation.

In the subject of accounting courses but there are common general issues which are certainly of general accounting as a whole. Differences in the topics are different occasion for both sides legislation governing accounts in them.

However, exchange of students in accounting courses is possible, of course with the recording of their special characteristics. This exchange is very useful even for students who intend to work in the tourism sector in joint ventures or in close contact with companies from other countries.

Even more can be said that such exchange is very useful and would explore practice deepened between the two educational systems and increased skills of students increased the scope of their knowledge and skills.