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MINISTRY OF SCIENCE AND HIGHER EDUCATION OF THE RUSSIAN FEDERATION

Federal State Budgetary Educational Institution of Higher Education
"Ural State University of Economics"

Approved
at the Department meeting

November 27, 2025

Protocol # 10

Head of the Department Radygina E.G.

Approved
by the Council for Educational and Methodological Issues and Quality of Education

December 16, 2025

Protocol # 4

Chairman _____ Karkh D.A.
(signature)

COURSE PROGRAMME

Title	Organization of financial and economic activities of tourist organizations
Field of study	38.04.02 Management
Profile	Management of International Tourism (in English)
Form of study	Full-time
Year of enrollment	2026

Compiled by:
Associate Professor,
Candidate of Economic Sciences
Oshkordina A.A.

Ekaterinburg
2025

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INTRODUCTION

The work program of the discipline is part of the main professional educational program of higher education-the master's program developed in accordance with the Federal State Educational Standard of Higher Education

State Educational Standard of	Federal State Educational Standard of Higher Education -Master's degree in the field of training 38.04.02 Management (Order of the Ministry of Education and Science of the Russian Federation No. 952 of 12.08.2020)

1. THE PURPOSE OF MASTERING THE DISCIPLINE

The purpose of mastering the academic discipline "Organization of financial and economic activities of tourist organizations" is to form compensations aimed at instilling
students with the following ideas: about the formation of the structure and functions of market relations in tourism;
regulatory and legal bases for organizing and managing tourist business enterprises; about
methods of forming economic costs; about the structure of prime cost; about methods for assessing

2. PLACE OF THE DISCIPLINE IN THE STRUCTURE OF THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM

Discipline refers to the part formed by the participants of educational relations.

3. SCOPE OF THE DISCIPLINE

Intermediate certification	Hours					credit units
	Just a semester	Contact work (according to study assignments)			Independent work Independent work including preparation of tests and term	
		papers Total	Lectures	Practical exercises, including course design e		
Semester 3						
Credit with an assessment	of 108	20	8	12	88	3

4. PLANNED RESULTS OF MASTERING THE MAIN PROFESSIONAL EDUCATIONAL PROGRAM

As a result of mastering the main professional educational program, the graduate should have formed the competencies established in accordance with the Federal State Educational Standard for Higher Education.

Code and name of the competence	Indicators of achievement of competencies
organizational and managerial	

PC-1 Organization of work on foreign economic activity	AI-1.PC-1 Know: Regulatory legal acts regulating foreign economic activity; International agreements in the field of standards and product requirements; Rules for processing documentation under a foreign trade contract; Procedure for document management in an organization; Terms of a foreign trade contract; Ethics of business communication and negotiation rules; English (advanced threshold level B2); Fundamentals of labor legislation of the Russian Federation; Rules for Administrative document management; The procedure for drawing up established reports; Fire safety rules; Labor protection requirements
	AI-2.PC-1 Should Be Able To: Use computing, copying, auxiliary equipment and various types of telecommunication communication; Formulate and distribute tasks among employees of the division in the organization; Communicate with potential partners using modern communication tools; Conduct business correspondence with foreign partners; Evaluate the effectiveness and compliance of documentation of commercial proposals, requests of participants in foreign economic activity; Identify the interests of potential partners for the formation of business relations with foreign individual proposals; Summarize and systematize the requirements of the legislation of the Russian Federation and the requirements of international agreements and agreements for foreign economic activity
	AI-3.PC-1 Have practical experience: Planning and setting tasks for employees of the division in the organization; Obtaining and analyzing information on the implementation of foreign trade contracts; Ensuring internal interaction between the organization's profile specialists on the terms of cooperation with potential partners for concluding and (or) maintaining a foreign trade contract; Determining the circle of participants in the implementation of a foreign trade contract; Interaction with the organization's profile specialists and third-party organizations in order to verify the reliability потенциальных партнеров для заключения внешнеторгового контракта; of the contract. Processing of received data, information and documents about potential partners for concluding a foreign trade contract; Conducting a final analysis of potential partners ' proposals on the terms of cooperation for concluding a foreign trade contract; Selecting potential partners for concluding a foreign trade contract; Ensuring approval of the draft foreign trade contract in the organization and with the counterparty; Ensuring the procedure for signing a foreign trade contract contract with the counterparty; Monitoring changes in the requirements of the legislation of the Russian Federation for foreign economic activity and changes in the requirements of international agreements and agreements; Compiling a list and monitoring changes in measures of state support for foreign economic activity

5. THEMATIC PLAN

Topic	of Hours						
	Name of topic	Total hours	Contact work (according to study assignments)			independent work	Control of independent work
			Lectures	Laboratory exercises	Practical exercises classes		
Semester 3		108					
Topic 1.	Organizational and legal forms of tourism business (PC-1)	12	1			11	
Topic 2.	Product of service and tourism enterprises (PC-1)	13	1		1	11	
Topic 3.	Structure and functions of the tourist market. Factors affecting the tourist market. Market segmentation (PC-1)	14	1		2	11	
Topic 4.	Production funds of service and tourism enterprises (PC-1)	14	1		2	11	
Topic 5.	Working capital of service and tourism enterprises (PC-1)	15	1		3	11	
Topic 6.	Composition and structure of the production cost of the product of service and tourism enterprises Cost management of service and tourism enterprises (PC-1)	14	1		2	11	
Topic 7.	Market pricing conditions. Factors affecting the price. Approaches to pricing the product of service and tourism enterprises (PC-1)	13	1		1	11	
Topic 8.	Performance indicators of the enterprise. Profit and profitability of service and tourism enterprises (PC-1)	13	1		1	11	

6. FORMS OF CURRENT CONTROL AND INTERMEDIATE CERTIFICATION ШКАЛЫ ASSESSMENT SCALES

Section/Topic	Type of assessment tool	Description of the assessment tool	Assessment criteria
Current control (Appendix 4)			
1-8	Classroom independent work	Students are offered 4 options. Each option contains 1 theoretical question and 1 practical task on topics 1-8.	5 points
Intermediate certification (Appendix 5)			
3 semester (Closed Joint Stock	Scoring tickets with assessment (Appendix 5)	The ticket consists of 2 theoretical questions and 1 practical task	5 points

DESCRIPTION OF ASSESSMENT SCALES

The indicator for assessing the development of the main professional educational program is formed on the basis of combining the current control and intermediate certification of the student.

The rating indicator for each discipline is expressed as a percentage, which shows the level of preparation of the student.

Current control. A 100-point rating system is used. Assessment of student performance during the semester is carried out by the teacher in accordance with the developed system of assessment of academic achievements in the course of training in this discipline.

The working programs of disciplines and practices set out the types of ongoing control, planned results of control activities, and criteria for evaluating academic achievements.

During the semester, the teacher conducts at least 3 control activities to assess the student's performance. If class attendance in a discipline is included in the rating, then this indicator is no more than 20% of the maximum number of points in the discipline.

Intermediate certification. A 5-point rating system is used. Assessment of the student's work at the end of the discipline (part of the discipline) is carried out by the teacher in accordance with the system developed by him for evaluating the student's achievements in the course of training in this discipline. Intermediate certification is also carried out at the end of competence formation.

The procedure for transferring the rating provided for by the rating system for a discipline to a five-point system.

High level-100% - 70% - excellent, good.

Average level-69% - 50% - satisfactory.

Rating indicator	5-point rating indicator	Indicator characteristics
100% - 85%	excellent	have excellent theoretical knowledge in full, understand, independently know how to apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes, carry out evaluation
84% - 70%	good	have good theoretical knowledge in full, understand, independently know how to apply, research, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes,evaluate results. There may be some errors corrected by the student independently in the course of work (answer, etc.)
69% - 50%	satisfactory	have satisfactory general theoretical knowledge, are able to apply, investigate, identify, analyze, systematize, categorize, calculate indicators, classify, develop models, algorithmize, manage, organize, plan research processes,etc. evaluate results at an average level. Mistakes are allowed that the student finds difficult to correct on their own.
49 % or less	unsatisfactorily	do not have a full amount of general theoretical knowledge, do not know how to independently apply, research, identify, analyze, systematize,categorize, calculate indicators,classify, develop models, algorithmize,manage, organize,plan research processes, evaluate results. Skills and abilities for solving professional tasks are not formed
100% - 50%	credited	indicator characteristics correspond to "excellent", " good","satisfactory"
49 % or less	not credited	indicator characteristics correspond to "unsatisfactory"

7. CONTENT OF THE DISCIPLINE

7.1. Content of lectures

Topic 1. Organizational and legal forms of tourism business (PC-1)
Service and tourism enterprises; regulatory framework of tourism organizations; individual business; organization; legal responsibility, legal entity; organizational and legal forms of legal entities; authorized capital. The essence, content and specifics of entrepreneurial activity in the field of service and tourism. Structure of entrepreneurship. economic strategy of a travel company. Risks in entrepreneurship: manufacturing, commercial, and financial services. Acceptable and critical risks, catastrophic risk (bankruptcy). Models of economic behavior of entrepreneurs: adaptive and creative.

Topic 2. Product of service and tourism enterprises (PC-1)
The concept of a tourist product. Economic essence and structure of the tourist product; tourist consumption; tourist services; features of the tourist product production. Factor of production of a tourist product. Limited tourist resources. Features of the tourist product offer by sectors of the tourism industry. Formation of sales of a tourist product. Sales channels. Vertical marketing systems of the Navy. Selecting intermediaries and defining the forms of working with them. The role of personal sales in tourism. A system for promoting a tourist product. The main methods of promotion (advertising, sales support, public relations PR) and economic efficiency.
Planning of volume indicators in the field of tourism.

Topic 3. Structure and functions of the tourist market. Factors affecting the tourist market. Market segmentation (PC-1)
The essence, main features and structure of the tourist market. Functions and features of the tourist market. Assessment of market conditions and determination of market capacity. Seasonality of the tourist market, determination of the seasonality coefficient.
Indicators of market development; tourist turnover; classification of tourist markets.
Regularities of functioning of the tourist market. The law of value in the market economy system. Goods and money are the main tools of the market. The essence of the law of supply and demand in the tourist market.
Two-cycle nature of the tourist market. Tourist circuit. Disadvantages and advantages of the market mechanism. State regulation of the market. Concentration of the tourist market, its essence, types and role in the mechanism of market functioning. Forms of concentration: integration, diversification, conglomeration. Segmentation of the tourist market. Segmentation goals and objectives .Segmentation criteria: geographical, geodemographic, socio-economic, psychographic, behavioral. Multidimensional segmentation.
Market segment requirements and segmentation restrictions. Concentrated and dispersed methods

Topic 4. Production funds of service and tourism enterprises (PC-1)
The essence and content of the enterprise's production assets. Classification of production assets. Fixed and working capital; cost of production assets. The nature and types of depreciation; factors affecting the degree of depreciation; the cycle of fixed production assets; the nature of depreciation charges; approaches to calculating depreciation charges.
The cost of fixed assets; indicators of extensive use of fixed assets; indicators of intensive use of fixed assets; indicators of integrated use of fixed assets; fund intensity; fund yield, fund capacity.

Topic 5. Working capital of service and tourism enterprises (PC-1)
Composition, structure and classification of working capital; Assessment of the efficiency of the use of working capital of the enterprise; management of the main elements of working capital.
Planning the costs of acquiring current assets. Features of current asset management at tourism enterprises.

Topic 6. Composition and structure of the production cost of the product of service and tourism enterprises Cost management of service and tourism enterprises (PC-1) General characteristics of costs; product cost structure; classification of costs by economic elements; classification of costs by calculation items. Composition and classification of costs included in the cost of products (works, services) of organizations in the tourism sector. Production costs. Costs that make up the prime cost of a tourist product: material, labor costs, social contributions, depreciation, etc. Commercial expenses. Classification of costs by elements. Factors influencing the product cost structure; cost management methods . Accounting of costs for the production, promotion and sale of a tourist product as an information base on material, labor, monetary and other costs for the tourist product produced.
Topic 7. Market pricing conditions. Factors affecting the price. Approaches to pricing the product of service and tourism enterprises (PC-1) The essence and content of the price; features of pricing for a tourist product; factors affecting pricing. Price structure and functions. Features and principles of pricing in the service sector. General economic,specific economic, foreign economic, and specific factors affecting the price of a tourist product. Equilibrium price. The "average costs plus profit" method; price calculation based on the break-even analysis and ensuring target profit; marketing methods for pricing a product.
Topic 8. Enterprise performance indicators. Profit and profitability of service and tourism enterprises (PC-1) Indicators of economic efficiency of the enterprise functioning; labor intensity, material intensity, capital intensity of products. Main economic indicators of profit; profit formation; structural analysis of profit; types and method of determining profitability. Extensive and intensive approaches to the use of resources; assessment of resource efficiency. Sources of financial resources formation in social and cultural services and tourism. Principles and procedure of financing. Composition and structure of financial resources of a travel company. Financial and economic analysis of the travel agency's activities. Financial stability, solvency and liquidity. Financial statements as an information base for financial and economic activities, requirements for it. Planning of production indicators, indicators of financial activity of the tourist business enterprise.

7.2 Content of practical classes and laboratory works

Topic 2. Product of service and tourism enterprises (PC-1)
Product of service and tourism enterprises
Form of the seminar-discussion
Questions for preparation:
1. The essence of the tourist product.
2. Features of tourist consumption and its influence on the formation of a tourist product;
3. Features of the formation of sales channels for a tourist product
Test task 2

Topic 3. Structure and functions of the tourist market. Factors affecting the tourist market.
Market segmentation (PC-1)
Structure and functions of the tourist market. Factors affecting the tourist market.
Market segmentation

Form of the seminar-discussion
Questions for preparation:
1. Functions and features of the tourist market.
2. Seasonality of the tourist market, determination of the seasonality coefficient.
3. features of the functioning of the tourist market.
4. Basic approaches to segmentation of the tourist market

Test task 3

Topic 4. Production funds of service and tourism enterprises (PC-1)
Form of the seminar – discussion, practical lesson
Questions for preparation:
1. Classification of fixed assets.
2. Accounting and evaluation of fixed assets.
3. Forms of reproduction of fixed assets.
4. Depreciation and amortisation of fixed assets. Types of wear and tear. Methods of depreciation.
5. Indicators of the state and movement of fixed assets

Practical lesson Calculation of indicators of the structure, state and movement of fixed assets
1. Calculation of indicators of extensive use of equipment.
2. Calculation of indicators of intensive use of equipment.
Calculation of performance indicators for the use of fixed assets.
Test task 4 and solution of typical tasks

Topic 5. Working capital of service and tourism enterprises (PC-1)
Form of the seminar – discussion, practical lesson
Questions for preparation:
1. The essence, composition and structure of working capital.
2. Working capital turnover.
3. Main elements of working capital rationing.
4. Indicators of working capital use

Practical lesson
Calculation and analysis of the use of working capital of an enterprise
1. Calculation of production inventory standards
2. Calculation
of work in progress standards Calculation of finished product
standards Solution of standard tasks and tests

Topic 6. Composition and structure of the production cost of the product of service and tourism enterprises
Cost management of service and tourism enterprises (PC-1)
Form of the seminar – discussion, practical lesson
Questions for preparation:
1. The essence and composition of production costs and circulation costs. Types of production costs.
2. Classification of production and sales costs.
3. Methods of calculating the cost of production.
Planning the cost of products, works, and services.
Practical lesson Calculation of calculations for enterprise services.
1. Calculation of cost estimates for the production of a tourist product.
2. Accounting for direct costs and methods of distribution of indirect costs of the enterprise.
3. Production cost planning methods.

Topic 7. Market pricing conditions. Factors affecting the price. Approaches to pricing the product of service and tourism enterprises (PC-1)
Form of the seminar – discussion
Questions for preparation:
1. Price structure and functions.
2. Features and principles of pricing in the service sector.
3. Pricing methods

Solution of typical tasks

Topic 8. Performance indicators of the enterprise functioning. Profit and profitability of service and tourism enterprises (PC-1)
Form of the seminar – discussion, practical lesson
Questions for preparation:
1. The essence, functions and sources of profit of the enterprise .
2. Types of profit of the enterprise.
3. Methods of enterprise profit planning.
The essence and indicators of profitability and methods of their calculation.
Practical task:
1. Calculation and analysis of the company's profit indicators.
2. Methods of profit planning.
3. Margin profit analysis.
4. Calculation and analysis of profitability indicators.

Solution of standard tasks

7.3. Content of independent work

Topic 2. Product of service and tourism enterprises (PC-1)
Study of literary sources. Familiarization with the rules and standards for completing coursework. Choosing the topic of the course work. Preparation for the seminar session.

Topic 3. Structure and functions of the tourist market. Factors affecting the tourist market. Market segmentation (PC-1)
Study of literary sources. Preparation for the seminar session. Collection, processing and systematization of information and analytical material for performing research work (coursework).

Topic 4. Production funds of service and tourism enterprises (PC-1) Study of literary sources. Preparation for the seminar session. Collection, processing and systematization of information and analytical material for performing research work (coursework). Solving typical tasks.
Topic 5. Working capital of service and tourism enterprises (PC-1) Study of literary sources. Preparation for the seminar session. Collection, processing and systematization of information and analytical material for performing research work (coursework). Solving typical tasks.
Topic 6. Composition and structure of the production cost of the product of service and tourism enterprises Cost management of service and tourism enterprises (PC-1) Study of literary sources. Preparation for the seminar session. Collection, processing and systematization of information and analytical material for performing research work (coursework). solving typical tasks.
Topic 7. Market pricing conditions. Factors affecting the price. Approaches to pricing the product of service and tourism enterprises (PC-1) Study of literary sources. Preparation for the seminar session. Collection, processing and systematization of information and analytical material for performing research work (coursework). Solving typical tasks.
Topic 8. Enterprise performance indicators. Profit and profitability of service and tourism enterprises (PC-1) Study of literary sources. Preparation for the seminar session. Collection, processing and systematization of information and analytical material for performing research work (coursework).

7.3.1. Sample questions for self-preparation for the test/exam
Appendix 1

7.3.2. Practical tasks in the discipline for self-preparation for the test/exam
Appendix 2

7.3.3. The list of coursework
is not provided

7.4. The student's electronic portfolio
is not provided

7.5. Methodological recommendations for the implementation of the control work
is not provided

7.6 Methodological recommendations for
there is no provision for completing the course work

8. FEATURES OF THE ORGANIZATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE FOR PERSONS WITH DISABILITIES

At the request of the student

In order to make the program accessible for persons with disabilities, if necessary, the department provides the following conditions:

- a special procedure for mastering the discipline, taking into account the state of their health;
- electronic educational resources on the discipline in forms adapted to the limitations of their health;
- studying the discipline according to an individual curriculum (regardless of the form of study);
- e -learning and distance learning technologies that provide for the possibility of receiving and transmitting information in forms that are accessible to them.
- access (remote access) to modern professional databases and information reference systems, the composition of which is determined by the discipline's work program.

9. LIST OF BASIC AND ADDITIONAL EDUCATIONAL LITERATURE REQUIRED FOR MASTERING THE DISCIPLINE

Сайт библиотеки USUE Library Website
http://lib.usue.ru/

Main literature:

2. Bogdanov E. I., Bogomolova E. S., Orlovskaya V. P. Ekonomika otrasli turizm [Economy of the tourism industry]:Textbook. - Moscow: INFRA-M Scientific Publishing Center, LLC, 2024. - 318-Available at: https://znanium.com/catalog/product/2134048

3. Ovcharov A. O. Ekonomika turizma [Economy of tourism]:Training manual. - Moscow: Scientific Publishing Center INFRA-M, 2024. - 264-Available at: https://znanium.com/catalog/product/2091911

4. Skobkin S. S. Enterprise economics in the hospitality and tourism industry [Electronic resource]: textbook and practical course for universities. - Moscow: Yurayt Publ., 2024. - 314-Available at: https://urait.ru/bcode/539413

5. Morozov M. A., Morozova N. S. Ekonomika organizatsii sfery turizma [Economics of tourism organizations]. - Moscow: Yurayt Publ., 2024. - 304-Available at: https://urait.ru/bcode/539881

Additional literature:

2. Vasilenko N. V. Ekonomika sfery uslugov [Economy of the service sector]:Textbook. Moscow: INFRA-M Scientific Publishing Center, 2022. 439-Available at: <url> https://znanium.com/catalog/product/1745921

3. Orlovskaya V. P. Tekhnologiya i organizacija predprinimatija turizma [Technology and organization of tourism enterprise]:Textbook. - Moscow: INFRA-M Scientific Publishing Center, 2022, 176 p. Available at: <url> https://znanium.com/catalog/product/1815947

4. Bogolyubov V. S., Bystrov S. A., Bogolyubova S. A. Tourist and recreational design. Evaluation of investments [Electronic resource]: textbook and practical course for universities. - Moscow: Yurayt Publ., 2022. - 256-Available at: https://urait.ru/bcode/490963

5. Kiryanova L. G. Marketing and branding of tourist destinations [Electronic resource]: textbook for universities. - Moscow: Yurayt Publ., 2022. - 264-Available at: https://urait.ru/bcode/490727

6. Voskolovich N. A. Marketing turistskikh uslug [Marketing of tourist services]:Textbook and workshop for universities. - Moscow: Yurayt Publ., 2022. - 191-Available at: https://urait.ru/bcode/489545

10. LIST OF INFORMATION TECHNOLOGIES, INCLUDING THE LIST ЛИЦЕНЗИОННОГО OF LICENSED SOFTWARE AND INFORMATION REFERENCE SYSTEMS, ONLINE COURSES USED IN THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE

List of licensed software:

Microsoft Windows 10 .Agreement No. 52/223-PO / 2020 of 13.04.2020, Act No . Tr000523459 of 14.10.2020. The license - is valid for an unlimited period of time.

Astra Linux Common Edition. Contract No. 0417-U / 2019 dated 08.05.2019, Act No. Sk000343 dated 24.05.2019 and Contract No. 35-U / 2018 dated 13.06.2018, Act No . UT213 dated 17.12.2018. The license - is valid for an unlimited period of time.

Microsoft Office 2016.Agreement No. 52/223-PO / 2020 of 13.04.2020, Act No . Tr000523459 of 14.10.2020 License validity period-No time limit.

MyOffice is standard. Agreement no . SK-281 of 7 June 7 , 2017. Date of conclusion - 07.06.2017. The license - is valid for an unlimited period of time.

List of information reference systems and resources of the Internet information and telecommunications network:

Garant reference and legal system . Agreement No. 58419 of 22 December, 2015. The license is valid for an unlimited period of time limit

Legal reference system time in the Consultant +Reference and Legal System . Contract No. 143/223-U / 2025 dated 02.12.2025 License validity period until 31.12.2026

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Electronic library system for educational institutions
http / / buks.finansy.ru

11. DESCRIPTION OF THE MATERIAL and TECHNICAL BASE NECESSARY FOR THE IMPLEMENTATION OF THE EDUCATIONAL PROCESS IN THE DISCIPLINE

The implementation academic of the discipline is carried c out using the material and technical base of USUE, which provides all types of training sessions and research and independent work of students:

Special premises are training rooms for all types of classes, group and individual consultations, ongoing monitoring and interim assessment.

Rooms for independent work of students are equipped with computer equipment with the ability to connect to the Internet and provide access to the electronic information and educational environment of USUE.

All rooms are equipped with specialized furniture and multimedia equipment, special equipment (information and telecommunications, other computer equipment), access to information and search systems, reference and legal systems, electronic library systems, databases of current legislation, and other information resources that serve to present educational information to a large audience.

For conducting lecture -type classes, presentations and other educational and visual aids that provide thematic illustrations.

Appendix 1
to the work program

7.3.1. Sample questions for self-preparation for the assessment test

1. Economic content of tourism.
2. Economic indicators of tourism development.
3. Economic and social efficiency of tourism.
4. Influence of features of the organization of the economic life of society on the development of tourism.
5. Tourism as a national economic complex.
6. Organizational and economic foundations of entrepreneurship in tourism.
7. Structure of the tourism industry.
8. Material and technical base of the tourism industry.
9. Economic justification of consumption in the tourism sector.
10. Regulation in the tourism business.
11. Labor resources of the tourism sector and efficiency of their use.
12. Tourist demand and its trends.
13. The essence and types of tourist offers in tourism.
14. Structure and levels of the tourist product.
15. Life cycle of a tourist product.
16. A system for promoting a tourist product.
17. Formation and promotion of tourist product sales channels.
18. The essence and structure of the tourist market. Market participants.
19. Main functions of the tourist market.
20. Goods and money are the main tools of the market.
21. Features of the tourist market.
22. Research of the tourist market.
23. Segmentation of the tourist market and its methods.
24. Seasonality of the tourist market. Seasonality coefficient.
25. Mechanism of functioning of the tourist market.
26. Cost structure for the production of travel company services.
27. Principles and procedure of financing in tourism.
28. Financial and economic analysis of the activity of a travel company.
29. Margin approach in the financial planning of a travel company.
30. Cost, prime cost, and price of a tourist product.
31. Features of pricing in tourism.
32. Pricing policy of a travel company.
33. Costs and profits of the travel company.

Appendix 2
to the work program

7.3.2. Practical tasks in the discipline for self-preparation for the assessment test

Task No	. Task content	Competence
	Tests	
1	What is the economy: a) the sphere of social life; b) the science that studies the national economy as a whole, the conditions and elements of production; c) it is the totality of economic relations in the sphere of production, exchange, distribution and consumption of products; d) the art of farming.	PC-1
2	Tourist market can be considered as: a) a set of buyers and sellers of a tourist product; b) an instrument for coordinating the interests of buyers and the state; c) a set of material resources of the enterprise; d) a set of non-material resources of the enterprise.	PC-1
3	Part of the total demand that is actually met when money is exchanged for travel industry products: a) realized demand; b) unsatisfied demand; c) demand; d) supply.	PC-1
4	A mechanism that allows balancing supply and demand for various types of goods and services: a) service; b) tourist demand; c) market; d) cost price.	PC-1
5	This document contains a list of positions, information on the number of full-time units, official salaries, allowances, and monthly salary fund: a) balance sheet; b) plan of financial and economic activities; c) charter; d) staffing table.	PC-1
6	Document that defines the legal status, tasks, functions, rights and obligations, and responsibilities of the division: a) regulations on remuneration and incentives for employees; b) regulations on the structural division; c) job description; d) methodological recommendations.	PC-1
7	Forms of remuneration are regulated by: a) The Labor Code of the Russian Federation; b) The Tax Code of the Russian Federation c) the Civil Code of the Russian Federation d) The Criminal Code of the Russian Federation	PC-1

8	Economic analysis is based on: a) determining the social significance; b) studying the relationship between the organization's performance indicators; c) the function of collecting and processing competitiveness indicators; d) the responsibility function.	PC-1
9	Indicators that characterize the economic performance of a tourist organization: a) price; b) prime cost; c) profit; d) direct costs.	PC-1
10	Financial analysis is based on the analysis of: a) indicators of the financial and economic activity of the organization; b) regulatory documents; c) business risks; d) indicators of the growth of the welfare of employees of the organization.	PC-1
Open questions		
1	Social science that studies the production, distribution, and consumption of goods, goods, and services.	PC-1
2	Name 4 types of economic activity.	PC-1
3	The main problem of the tourism economy in the context of the development of market relations?	PC-1
4	What is the multiplier effect of tourism?	PC-1
5	What is the economic impact of tourism in the world?	PC-1
6	The main indicator of the absolute economic efficiency of a tourist organization, expressed in monetary terms?	PC-1
7	How is the absolute economic efficiency indicator calculated?	PC-1
8	Main indicator of the relative economic efficiency of a tourist organization?	PC-1
9	Calculate the profit of a tourist organization based on the following indicators: the organization's income for the reporting period amounted to 180 million rubles, the organization's expenses for the reporting period amounted to 130 million rubles	PC-1
10	Calculate the income of a tourist organization for the reporting period based on the following indicators: income from the sale of tourist services amounted to 500 million rubles; income from the sale of assets organizations made up 150 thousand rubles	PC-1
11	Money that a tourist organization spends on acquiring assets that are necessary for its functioning and development?	PC-1
12	Costs of a tourist organization that are directly proportional to the volume of production and sale of goods or services?	PC-1
13	Expenses of a tourist organization that do not depend on the volume of production and sale of tourist services?	PC-1
14	The cost of means of labor of a tourist organization that repeatedly participate in the production process, while maintaining their natural form, and their cost is transferred to the manufactured products in parts as they wear out.	PC-1
15	What is the main tool for reimbursing the cost of purchased fixed assets in a tourist	PC-1

	organization?	
16	Calculate the initial cost of the purchased technological equipment of a health resort organization based on the following indicators: the cost of equipment — 760 thousand rubles, the cost of installation of equipment-50 thousand rubles, delivery of equipment-10 thousand rubles	PC-1
17	Calculate the annual depreciation rate of technological medical equipment of a sanatorium-resort organization in a linear way, if the cost of technological medical equipment was 1 500 thousand rubles, the service life is 5 years.	PC-1
18	What type of costs do the guide's salary costs relate to when implementing excursion services: conditionally variable (direct) or conditionally constant (indirect)?	PC-1
19	To what type of costs (conditionally variable (direct) or conditionally constant (indirect)) what are the salary costs of the director and chief accountant of a tourist organization?	PC-1
20	Why do the costs of purchasing personal hygiene items (soap, shampoo, wipes, etc.) relate to conditionally variable (direct) costs when selling hotel services to consumers?	PC-1
21	Can penalties imposed on a tourist organization and paid to the budget of All levels of the Russian Federation be included in the costs of a tourist organization?	PC-1
22	Is it possible to include the costs of major repairs or reconstruction of the main production assets of a tourist organization in the costs?	PC-1
23	The process of setting prices for a tourist or other product or service is called?	PC-1
24	What are the aggregated elements of the price of a simple service (the price of the service manufacturer)?	PC-1
25	Main feature of the tourist product?	PC-1
26	The monetary value of a tourist service is?	PC-1
27	Total costs of the organization for the implementation of tourist services	PC-1
28	What VAT (value added tax) rates are currently in effect?	PC-1
29	Rate of VAT (value added tax) in the field of tourism and hospitality in the territory of the Russian Federation under the classical (general) tax system?	PC-1
30	Rate of VAT (value added tax) in the field of tourism and hospitality in the territory of the Russian Federation under the simplified taxation system?	PC-1