

## Operating budgets and the touristic traffic patterns and their importance Theoretical analysis in Kosovo

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### Abstract

In the first models of tourist systems, the emphasis is placed on the components of the two regions' connectivity: that of tourism and the reception of tourists. Researcher Marioti, for example, proposes three routes for the movement of tourists from their permanent residence (origin) to the tourist region (destination), which are the entrance and exit routes, which in some cases coincide with each other and the entertainment route. While access and exit routes ensure the connection between the two countries, the entertainment route on the other hand ensures the use of touristic structures during travel even though these structures do not belong to the tourist destination.

As we have noticed before, an effective accounting system is vital to the firm's success. Without the information provided by the management accounting system cannot make decisions. However, the quality of a firm's accounting system depends on the effectiveness of internal control within the firm. Internal control is a system of controls and balances that plays a key role in maintaining the firm's assets and in reinforcing the accuracy and security of financial reports. The importance of internal control is great in large corporations.

Knowing the key financial concepts and the proper use of calculating and mathematical skills in personal finance situations are generally considered as a basic criterion for assessing a person as financially cultured. For this reason, the accurate measurement of these two criteria also constitutes one of the main objectives of the survey. This is to be achieved through a community of 8 well-studied questions that test respondents' knowledge on simple concepts such as: simple and compound interest, risk, return on investment, and inflation. In our analysis we will focus on the accounting system that provides users with both financial and non-financial information. Budgets, a tool often used, have been around for a long time.

**Keywords:** International Control, Budget, operational data, Ministry of Finance in Albania and Kosovo, Empirical Study Accounting Empirical studies, interest, risk, Accountings politics.  
JEL Classification Security System: N0, N1, N2, N3, O1, O2, O3.

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