

## Areas with tourist effects and tourist rings, their importance under theoretical treatment analysis in Kosovo

PhD (C.) Adriatik Avdyllaj  
University of Pristina, Kosovo

### 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.

The description of the entertainment route at Mariot expresses the idea of a journey that consists in describing different countries, taking only one of them. This concept further develops Kembell's model proposed by him in 1966, describing various schemes of movement from an urban center. Kembell (1966), in its model, distinguishes different groups of passengers on the basis of the relative importance of travel-shift components. 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 destinations. 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.

**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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