ABSTRACT: The major subjects of our paper are focus on the following subjects: the supervision of the structural funds with reference to the money put at Romania’s disposal for the development of tourism; the analysis of competitiveness in tourism through the 8 parameters presented; the analysis of the economic contribution of Tourism and Travels at the national scale, within the Satellite Account for Romania. The conclusions of the paper will represent a support for analysis both in the case of governors and of practitioners.

Keywords: tourism, accounting, audit, regional policy

JEL Codes: L83, M41, M42, R58