# Universida<sub>de</sub>Vigo

# Subject Guide 2016 / 2017

IDENTIFYING DATA       Company: Accounting of tourism organisations 1         Subject       Company: Accounting of tourism organisations 1         Subject       Company: Accounting of tourism organisations 1         Code       OO46240V01101         Study       (Figa on Turismo)         programme       Descriptors         Descriptors       ECTS Credits       Choose         Year       Quadmester         6       Basic education       1st         Department       Department       Department         Coordinator       Rivero Fernández, MP Dolores       Default         Correlators       Rivero Fernández, MP Dolores       Default         Consider Sánncka, MP Dolores       Email       Intriveroguigo, est         Web       http://mitroreguigo, est       Hight hybronoreal text books-also includes certain aspects batil indy did study         Students sneed to show they have acquired and understood the knowledge in a field of study underpinned by general aspects that ingy and hybric his study if a level which while drawing on advanced text books-also includes certain aspects batil into field of study.	1		Subje	ct Guide 2	016/201/
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To interpret the economic and financial information of the tourism enterprises C13					
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# Contents Topic CHAPTER 1. Introduction to accounting CHAPTER 2. Accounting framework CHAPTER 3. Conceptual analysis of the balance Sheet components CHAPTER 4. Conceptual analysis of the profit and loss account components CHAPTER 5. Cash flow statement, Statement of changes in equity and Explanatory notes

# Planning

	Class hours	Hours outside the classroom	Total hours
Classroom work	15	42	57
Group tutoring	3	0	3
Master Session	28	0	28
Multiple choice tests	1	40	41
Troubleshooting and / or exercises	0	21	21
*The information in the planning table is for	guidance only and does no	ot take into account the het	erogeneity of the students.

Methodologies	
	Description
Classroom work	Different activities related to the course content in order to achieve the objectives of this subject
Group tutoring	Interviews with teachers for supporting the learning process of the subject
Master Session	Clear and the precise exposition of contents will be presented in the classroom in order to allow the
	student to understand theoretical aspects of the subject

# Personalized attention Methodologies Description

Classroom work Students develop this activity analyzing texts, doing exercises, etc. under the guidance and direct supervision of the lecturer

Assessment					
	Description	Qualificatio	n Tr	aining and Le Results	arning
Multiple choice tests	Proposal of theoretical and practical exercises to be resolved by the student	60	A2 A3 A4	C7 C13	
Troubleshooting and / or exercisesTo solve exercises		40	A1 A2 A3 A4 A5	C7 C13	D1 D4

# Other comments on the Evaluation

Continuous assessment consists of two written tests to be made throughout the semester.

To pass these tests the student must achieved at least in each of them 5 out of 10. These tests account for 100% of the final qualification.

If a student fails one of the two partial tests, he can do the final exam of January with the failed test. But if he does the July exam he has to be examined of the full subject.

The dates for assessment tests of 2016-2017 are announced in the Faculty web page

## Sources of information

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O'Donoghue, Donncha (2015) Financial accounting for the hospitality, tourism, leisure and event sectors . Orpen Press. ISBN 9781909895379

# Recommendations

### **Other comments**

Basis computer skills are required. It is also essencial to know Word and Excell operation, as well as using internet and data bases.