



IDENTIFYING DATA

Company: Accounting of tourism organisations 1

Subject	Company: Accounting of tourism organisations 1			
Code	004G240V01101			
Study programme	(*)Grao en Turismo			
Descriptors	ECTS Credits 6	Choose Basic education	Year 1st	Quadmester 1st
Teaching language	Spanish English			
Department				
Coordinator	Rivero Fernández, M ^a Dolores			
Lecturers	González Sánchez, María Beatriz Rivero Fernández, M ^a Dolores			
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General description	The aim of this course is to help students to obtain the essential knowledge to understand the process of preparing accounting information			

Competencies

Code	
A1	Students need to show they have acquired and understood the knowledge in a field of study underpinned by general secondary education and which is usually at a level which-while drawing on advanced text books-also includes certain aspects that imply being familiar with the cutting edge of this field of study.
A2	Students need to be able to apply the knowledge acquired to their work or vocation in a professional manner, and should have the skills normally demonstrated through the ability to develop and defends points of view and to solve problems related to their field of study.
A3	Students should be able to collect and interpret relevant data (usually within their field of study) in order to make judgements that include a reflection on the relevant social, scientific or ethical issues.
A4	Students should be able to transmit information, ideas, problems and solutions to both specialised and non-specialised audiences.
A5	Students should have developed the necessary learning skills in order to continue studying with a high level of autonomy.
C7	Understand and interpret concepts related to the financial and analytical information management of tourist companies.
C13	To be able to evaluate alternatives in the planning, management and control of tourist companies, as well as make strategic decisions.
D1	Responsibility and the capacity to take on commitment
D4	Entrepreneurship.

Learning outcomes

Expected results from this subject	Training and Learning Results		
To know the basic operation of an accounting system as an information tool of the decision-making process	A1 A2 A3 A4 A5	C13	D1 D4
To know the conceptual framework of accounting as social science, as information system with special characteristics and the utility of the financial information obtained	A2 A3 A4	C7	
To interpret information for decision making		C13	
To interpret the economic and financial information of the tourism enterprises		C13	

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 not take into account the heterogeneity 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	Qualification	Training and Learning Results		
Multiple choice tests	Proposal of theoretical and practical exercises to be resolved by the student	60	A2 A3 A4	C7 C13	
Troubleshooting and / or exercises	To 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

LÓPEZ,D.;ORTA,M.;SIERRA,G., **Introducción a la contabilidad y al análisis financiero**, Pirámide,
 SEGOVIA SAN JUAN,A., **Contabilidad básica adaptada al nuevo plan general de contabilidad**, Ramón Areces,
 MINISTERIO DE ECONOMÍA Y HACIENDA, **Pan General de Contabilidad**, B.O.E.,
 URIAS VALIENTE,J., **Introducción a la Contabilidad**, Ediciones Académicas,
 DOMINGUEZ CASADO,J., **Introducción a la Contabilidad Financiera I**, Ediciones Pirámide,

MUÑOZ MARCHANTE, A., **Prácticas de Introducción a la Contabilidad**, Ediciones Axadémicas,

ACEDO MUÑOZ, G, **Contabilidad General**, Anaya Formación,

MUÑOZ MERCHANTE,A, **Introducción a la Contabilidad**, Ediciones Académicas,

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 essential to know Word and Excell operation, as well as using internet and data bases.
