



## IDENTIFYING DATA

### Company: Accounting of tourism organisations 1

Subject	Company: Accounting of tourism organisations 1			
Code	O04G240V01101			
Study programme	Grado en Turismo			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Basic education	1st	1st
Teaching language	Spanish Galician English			
Department				
Coordinator	Rivero Fernández, M <sup>a</sup> Dolores González Sánchez, María Beatriz			
Lecturers	González Sánchez, María Beatriz Rivero Fernández, M <sup>a</sup> 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			

## Training and Learning Results

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.

## Expected results from this subject

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	C13	D1
	A2		D4
	A3		
	A4		
	A5		

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
Mentored work	15	42	57
Seminars	3	0	3
Lecturing	25	0	25
Objective questions exam	1	40	41
Problem and/or exercise solving	1	21	22
Objective questions exam	2	0	2

\*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

### Methodologies

	Description
Mentored work	Different activities related to the course content in order to achieve the objectives of this subject
Seminars	Interviews with teachers for supporting the learning process of the subject
Lecturing	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 assistance

Methodologies	Description
Mentored 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		
Objective questions exam	Proposal of theoretical and practical exercises to be resolved by the student	40	A2 A3 A4	C7 C13	
Problem and/or exercise solving	To solve exercises	20	A1 A2 A3 A4 A5	C7 C13	D1 D4
Objective questions exam	(*)Realizarase unha proba sobe os contidos impartidos	40	A2 A4	C7 C13	D1 D4

### Other comments on the Evaluation

Assessment may be continuous or global. If the student does not expressly renounce to the continuous assessment before January 29th, the student will be evaluated through the continuous assessment.

Several tests of a theoretical-practical nature will be carried out throughout the second-term period summarizing 60% of the total to be assessed. The final exam will account for the remaining 40%.

Students who opt for the global assessment will take a single theoretical-practical exam which will account for 100% of the assessment.

This guide is indicative and may be modified throughout the course if deemed necessary.

The dates and times of the assessment tests are specified in the Assessment Faculty calendar approved by the Xunta de Centro for the current academic year.

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## Sources of information

### Basic Bibliography

O'Donoghue, Donncha, **Financial accounting for the hospitality, tourism, leisure and event sectors**, Orpen Press, 2015

### Complementary Bibliography

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 MERCHANTA,A, **Introducción a la Contabilidad**, Ediciones Académicas,

Atkinson, H., Berry, A., & Jarvis, R, **Business accounting for hospitality and tourism**, Chapman & Hall, 1995

Camacho-Miñano, M.; Akpınar, M.; Rivero-Menéndez, M.J.; Urquía-Grances, E. and Eskola, A., **Beyond Figures:**

**Introduction to Financial Accounting: European Financial Accounting Manual**, Pirámide, 2012

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## 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.