



IDENTIFYING DATA

Company: Accounting of tourism organisations 2

Subject	Company: Accounting of tourism organisations 2			
Code	O04G240V01202			
Study programme	Grado en Turismo			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Basic education	1st	2nd
Teaching language	Spanish Galician English			
Department				
Coordinator	Rivero Fernández, M ^a Dolores López-Valeiras Sampedro, Ernesto			
Lecturers	López-Valeiras Sampedro, Ernesto Rivero Fernández, M ^a Dolores			
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Web				
General description	This subject aims to introduce the student in the analysis of the financial statements with the purpose that the methodology employed allow him to analyse and interpret the information presented by the tourism organization.			

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 defend 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
D2	Ethical commitment
D4	Entrepreneurship.
D5	Motivation for quality

Expected results from this subject

Expected results from this subject	Training and Learning Results
The student must know the processes of preparation of the financial statements	A2 C7 A3 A4

The student must know the tools and techniques that support the analysis of the information provided by the financial statements	A2 A3 A4	C13	D1 D2 D5
The student must be able to calculate costs in a tourism organization	A1 A5		D2 D4

Contents

Topic	
1. COMMUNICATION OF THE ACCOUNTING INFORMATION (*)	
2. ANALYSIS OF THE ACCOUNTING INFORMATION (*)	
3. ANALYSIS OF THE RESULTS (*)	
4. DETERMINATION OF COSTS IN TOURISM ORGANIZATIONS (*)	

Planning

	Class hours	Hours outside the classroom	Total hours
Case studies	22.5	20	42.5
Seminars	3	10	13
Lecturing	21.5	16	37.5
Objective questions exam	1	10	11
Essay	2	30	32
Objective questions exam	2	12	14

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

Methodologies

	Description
Case studies	Different activities related to the course content in order to achieve the objectives of this subject
Seminars	Proposal of theoretical and practical exercises to be resolved by the student and supported by the teacher
Lecturing	Lecturing in the classroom by the teacher, of the most relevant contents and of those with the greatest conceptual difficulty.

Personalized assistance

Methodologies	Description
Case studies	Different activities related to the course content in order to achieve the objectives of this subject

Assessment

	Description	Qualification	Training and Learning Results
Objective questions exam	Proposal of theoretical and practical exercises to be resolved by the student	30	A4 C7 C13
Essay	Proposal of theoretical and practical exercises to be resolved by the student	40	A1 A2 A3 A4 A5 C13 D1 D2 D4 D5
Objective questions exam	(*)Realización dunha proba sobre a materia impartida	30	A1 A3 A4 C13 D1 D4 D5

Other comments on the Evaluation

The CA consists of three groups of tests.

- Two written examinations of a theoretical and practical nature with a weight of 3 points each of them. It is necessary to get at least a 50% of the maximum grade in each of them to get an average with the other tests.
- Essay(s) and short activities of theoretical and practical nature with a total weight of 4 points.

The GA implies the relinquishment of the right to continue being evaluated through CA activities. Students who opt for GA will be assessed with a theoretical and practical exam and graded according to the grade they get in the corresponding

exam. Students who do not pass the subject in the first opportunity may be evaluated again in the second opportunity through a theoretical-practical test that will count for 100% of the grade.

This guide is indicative and is subject to modifications if deemed necessary throughout the course.

The dates and times of the evaluation tests for the different calls are those specified in the evaluation test calendar approved by FCETOU for the academic year. In the event of a conflict or disparity between the dates of the exams, those indicated on the faculty's website will prevail.

Sources of information

Basic Bibliography

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

O'Donoghue, D., **Management Accounting for the Hospitality, Tourism and Retail Sectors**, Blackhall, 2006

Complementary Bibliography

WANDEN-BERGHE, J.L., **Introducción a la Contabilidad**, Pirámide,

DEL CAMPO MORENO, P, **Contabilidad Financiera**, Ediciones Académicas,

SEGOVIA SAN JUAN,A., **Contabilidad General**, Ediciones Académicas,

SEGOVIA SAN JUAN,A., **Contabilidad Básica**, Editorial Ramón Areces,

Garrido Miralles, P.; Iñiguez Sanchez R., **Análisis de estados contables**, Pirámide,

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

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

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

Jones et al., **Strategic managerial accounting : hospitality, tourism and events applications**, Goodfellow, 2012

Recommendations

Subjects that are recommended to be taken simultaneously

Company: Direction and Management of tourism entities II/O04G240V01203

Subjects that it is recommended to have taken before

Company: Accounting of tourism organisations 1/O04G240V01101

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.