



IDENTIFYING DATA

Financial resources management

Subject	Financial resources management			
Code	O04G240V01505			
Study programme	Grado en Turismo			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	1st
Teaching language	#EnglishFriendly Spanish Galician English			
Department				
Coordinator	Sánchez Fernández, Patricio			
Lecturers	Barajas Alonso, Ángel Antonio Sánchez Fernández, Patricio			
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General description	The aim of this subject is to provide the students with the basic knowledge that is essential for financial resources management, both in terms of appraising financial resources in general and financial decision-making, be it regarding investment or financing.			

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.
B5	Oral and written communication skills.
B6	Mobility and adaptability to different contexts and situations.
B7	The ability to work both in teams and individually
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
Able to choose the best alternatives for the planning, management and control of tourist companies.	C7 C13
Able to apply strategic decisions in economic and financial contexts.	C7 C13

Able to choose the appropriate data in order to make social, scientific or ethical judgements.	A1 A2 A3 A4 A5	
Able to identify the basic processes related to entrepreneurship and to put them into operation.	B5 B6 B7	D1 D4

Contents	
Topic	
Conceptual framework of financial management. Analysis of financial statements.	1.1. Financial function and objective of the enterprise. 1.2. Corporate assets 1.3. Economic-financial structure 1.4. Annual statements and measuring economic and financial profitability
Interest rates and the time value of money.	2.1. The value of money over time 2.2. Financial capital 2.3. Financial capitalization 2.4. Revenue
Investment in liquid assets in the tourist industry.	3.1. Concept and composition of liquid assets 3.2. The concept of business cycle 3.3. The AMP of the enterprise or the duration of the operating cycle 3.4. Assessment of liquid assets; special reference to the treasurer's department. 3.5. Investment appraisal according to financial criteria
Investment in fixed assets in the tourist industry.	4.1. The nature and characteristics of fixed assets in tourist companies 4.2. Explanatory variables of investment 4.3. Criteria for economic appraisal
Long-term financial sources for the tourist industry: appraisal and cost	5.1. Loans 5.2. Leasing 5.3. Renting
Short-term financial sources for the tourist industry: appraisal and cost.	6.1. Commercial credit 6.2. Bank rate 6.3. Loan agreement 6.4. Credit-loan comparison 6.5. Factoring

Planning			
	Class hours	Hours outside the classroom	Total hours
Problem solving	15	30	45
Lecturing	15	60	75
Case studies	15	15	30

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

Methodologies	
	Description
Problem solving	Activity in which problems and/or exercises related to the subject are posed. The student should develop suitable and correct solutions by practising routines, applying formulae or algorithms, applying processing techniques to the data available and interpreting results. This activity is usually used to complement lectures.
Lecturing	Explanation given by the lecturer of the contents of the subject being studied. Practical examples may be developed to clarify theoretical concepts.
Case studies	

Personalized assistance	
Methodologies	Description
Problem solving	Problem solving and/or exercises

Assessment		
Description	Qualification	Training and Learning Results

Problem solving	Problem solving and/or exercises: On-site written exam including theory (short or multiple-choice questions) and practical sections. A minimum mark may be required to pass.	33	B5 B6 B7	C7 C13	D1 D4
Lecturing	Assessment carried out through exercises and/or short questions or multiple-choice questions on the content covered in the lectures. A minimum mark may be required to pass.	33	A1 A2 A3 A4 A5	B5 B6 B7	C7 C13
Case studies	Problem solving and/or exercises: On-site written exam including theory (short or multiple-choice questions) and practical sections. A minimum mark may be required to pass.	33	B5 B6 B7	C7 C13	D1 D4

Other comments on the Evaluation

O alumnado poderá elixir ser avaliado mediante o sistema de Avaliación continua (AC), ou alternativamente optar por unha proba de Avaliación Global (AG).

A avaliación por defecto é a AC.

O alumnado poderá elixir AG segundo o procedemento e o prazo establecido polo centro. A elección de AG supón a renuncia ao dereito de seguir avaliándose mediante as actividades de AC que resten e á cualificación obtida ata ese momento en calquera das probas que xa tiveron lugar.

-- Avaliación continua. En caso de non renunciar á avaliación continua:

Neste caso o alumnado deberá realizar unha serie de actividades e un conxunto de exercicios durante o curso que valerán o 33% da nota respectivamente.

-- Avaliación global.

O alumnado será avaliado mediante unha proba teórico-práctica na data oficial fixada no calendario de exames da Facultade. Esta proba representa o 100% da nota.

No suposto de non superar a nota en primeira oportunidade, o alumnado poderá ser avaliado de novo na segunda oportunidade a través dunha probateórico-práctica na data oficial fixada no calendario de exames da Facultade. Esta proba suporá o 100% da nota.

En convocatorias posteriores (fin de carreira), o alumnado poderá ser avaliado de novo a través dunha proba teórico-práctica na data oficial fixada no calendario de exames da Facultade. Esta proba suporá o 100% da nota.

En todos os casos necesitarase unha nota media igual ou superior a 5 para superar a materia. No caso de avaliación continua, será necesaria unha nota mínima de 4 en cada actividade ou parcial para que faga media co resto e unha nota media igual ou superior a 5; en caso contrario non se superará a materia.

En caso de avaliación global, necesitarase unha nota mínima de 4 en cada unha das partes da proba (teoría e práctica) para facer media, e unha nota igual ou superior a 5 para aprobar a proba de avaliación.

Os estudantes que non participen na AC nin na AG, figurarán nas actas como [non presentados].

Recoméndase ao alumnado ter en conta o Título VII (Do uso de medios ilícitos), do Regulamento sobre a Avaliación, a cualificación e a calidade da docencia e do proceso de aprendizaxe do estudantado (<https://secretaria.uvigo.gal/uv/web/normativa/public/normativa/documento/downloadbyhash/4904ced4d24eb81fe5715ddde2c48c59c0a7c4d624cd0e7491df7a753985ccfa>)

As datas e horas das probas de AG (de primeira e segunda oportunidade) son as especificadas no calendario de probas de avaliación aprobado pola Xunta de Facultade para o presente curso. En caso de conflito ou disparidade entre as datas de exames, prevalecerán as publicadas na web da Facultade

Sources of information

Basic Bibliography

AMAT SALAS,O, **Contabilidad y Finanzas de Hoteles**, Ed. Gestión 2000, 1992

ANTICH CORGOS,J. MOYA CLARAMUNT,M, **Gestión Financiera. Edición para técnicos en empresas turísticas**, Ed. Síntesis, 1995

GARCIA VILLANUEVA, R Y OTROS, **Gestión Financiera en el Sector Turístico. Inversión y Financiación a L.P.**, Ed. Pirámide, 2007

Complementary Bibliography

BREALEY, R.A. y MYERS, S.C., **Fundamentos de Financiación Empresarial**, Ed, Mc Graw Hill, 2000

Recommendations

Subjects that it is recommended to have taken before

Company: Accounting of tourism organisations 1/O04G240V01101

Company: Accounting of tourism organisations 2/O04G240V01202

Other comments

This study guide offers guidelines for developing the subject and is considered flexible, so changes may be made during the academic year.
