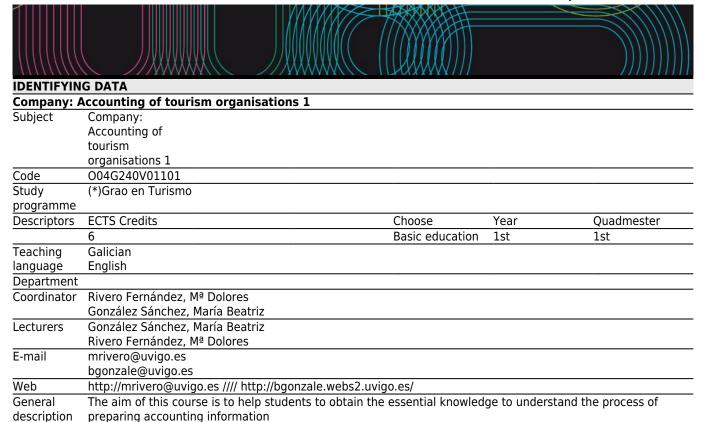
Universida_{de}Vigo

Subject Guide 2017 / 2018



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	Trainin	Training and Learning		
	Results		S	
To know the basic operation of an accounting system as an information tool of the decision-making A	1 C	13	D1	
process	λ2		D4	
·	١3			
A	4			
Д	۸5			
To know the conceptual framework of accounting as social science, as information system with	(2 C	7		
special characteristics and the utility of the financial information obtained	١3			
A	4			

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	d -
loss account components	
CHAPTER 5. Cash flow statement, Statement of	-

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

changes in equity and Explanatory notes

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

Assessment					
	Description	Qualification	1	Training and Le	arning
				Results	
Multiple choice tests	Proposal of theoretical and practical exercises to	60	A2	2 C7	
•	be resolved by the student		Α3	C13	
	•		Α4	ļ	
Troubleshooting and / or exercisesTo solve exercises		40	_ A1	C7	D1
-			A2	C13	D4
			Α3	}	
			Α4	ļ	
			A5	5	

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 are announced in the Faculty web page

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 aálisis 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,

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

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

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.