



IDENTIFYING DATA

Company: Accounting of tourism organisations 2

Subject	Company: Accounting of tourism organisations 2			
Code	004G240V01202			
Study programme	(*)Grao en Turismo			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Basic education	1st	2nd
Teaching language	Spanish 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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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.			

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
D2	Ethical commitment
D4	Entrepreneurship.
D5	Motivation for quality

Learning outcomes

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

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 / analysis of situations	22.5	42	64.5
Group tutoring	3	0	3
Master Session	21.5	0	21.5
Multiple choice tests	1	40	41
Jobs and projects	0	20	20

*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 / analysis of situations	Different activities related to the course content in order to achieve the objectives of this subject
Group tutoring	Proposal of theoretical and practical exercises to be resolved by the student and supported by the teacher
Master Session	Lecturing in the classroom by the teacher, of the most relevant contents and of those with the greatest conceptual difficulty.

Personalized attention

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

Assessment

	Description	Qualification	Training and Learning Results		
Multiple choice tests	Proposal of theoretical and practical exercises to be resolved by the student	60	A4	C7 C13	
Jobs and projects	Proposal of theoretical and practical exercises to be resolved by the student	40	A1 A2 A3 A4 A5	C7 C13	D1 D2 D4 D5

Other comments on the Evaluation

The concretion of the activities to implement will depend to a large extent on the number of students in each group. This guide is subject to modifications along the course if necessary.

Continuous Assessment Option: 40% of the mark corresponds to Continuous Assessment task developed throughout the course. The remaining 60% corresponds to the final exam.

Non-Continuous Assessment Option: 100% of the mark corresponds to final exam.

The dates and schedules of the exams were approved by Board of Faculty and are available on the website of the Faculty

Inappropriate behavior, harmful and contrary to the coexistence and its correction can result in penalties.

Sources of information

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,

References for Accounting for Tourism Organizations

- O'Donoghue, D (2015) Financial accounting for the hospitality, tourism, leisure and event sectors . Orpen Press.
- Atkinson, H., Berry, A., & Jarvis, R. (1995) Business accounting for hospitality and tourism (1st ed.). London etc. Chapman & Hall. ISBN 9781861524706
- Camacho-Miñano, M.; Akpınar, M.; Rivero-Menéndez, M.J.; Urquía-Grances, E. and Eskola, A. (2012) Beyond Figures: Introduction to Financial Accounting: European Financial Accounting Manual. Ediciones Pirámide. ISBN 978-84-368-2705-7
- Jones et al. (2012) Strategic managerial accounting : hospitality, tourism and events applications. Oxford : Goodfellow.
- O'Donoghue, D. (2006) Management Accounting for the Hospitality, Tourism and Retail Sectors. Dublin: Blackhall.
- Davila, A. and Oyon, D. (2012) Malea Fashion District. Esplugues de Llobregat : Vease, D.L.

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.
