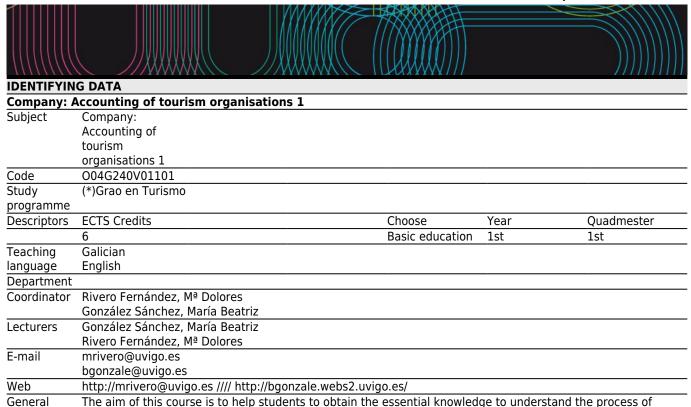
Universida_{de}Vigo

Subject Guide 2020 / 2021



Competencies

description

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

preparing accounting information

D4 Entrepreneurship.

Learning outcomes				
Expected results from this subject		Training and Learning Results		
process	A2		D4	
	Α3			
	A4			
	A5			
To know the conceptual framework of accounting as social science, as information system with	A2	C7	,	
special characteristics and the utility of the financial information obtained	А3			
•	A4			

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	l -
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	28	0	28
Objective questions exam	1	40	41
Problem and/or exercise solving	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
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	n	Training and Le	arning
				Results	
Objective questions exam	Proposal of theoretical and practical exercises to be	60	A2	C7	
•	resolved by the student		А3	C13	
	•		A4		
Problem and/or exercise solving To solve exercises		40	 A1	. C7	D1
			A2	C13	D4
			А3		
			Α4		
			Α5	l	

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.

Contingency plan

Description

Methodologies: Face-to-face "master class" will be replaced by the resolution of cases and problems through videos with explanations and through the classes assigned in the "virtual classrooms".

Assessment: Note: If the face-to-face evaluation is not possible, then a virtual evaluation will be carried out.

Additional information sources: Video recordings