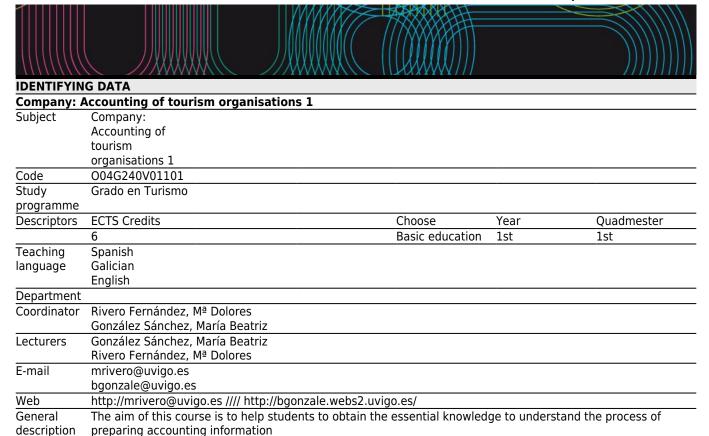
Universida_{de}Vigo

Subject Guide 2023 / 2024



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.
- 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		
To know the basic operation of an accounting system as an information tool of the decision-making process	A1 A2 A3 A4 A5	C13	D1 D4

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	
To interpret information for decision making		C13
To interpret the economic and financial information of the tourism enterprises		C13

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	-
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	25	0	25
Objective questions exam	1	40	41
Problem and/or exercise solving	1	21	22
Objective questions exam	2	0	2
*The information in the planning table is for	or quidance only and does no	t take into account the het	erogeneity of the students

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 Training and Learn			earning
	·		Results	Results	
Objective questions exam	Proposal of theoretical and practical exercises to be	40	A2	C7	
	resolved by the student		А3	C13	
	·		A4		
Problem and/or exercise	To solve exercises	20	 A1	C7	D1
solving			A2	C13	D4
			А3		
			A4		
			A5		
Objective questions exam	(*)Realizarase unha proba sobe os contidos impartidos	40	A2	C7	D1
	·		A4	C13	D4

Other comments on the Evaluation

Assessment may be continuous or global. If the student does not expressly renounce to the continuous assessment before January 29th, the student will be evaluated thought the continuous assessment.

Several tests of a theoretical-practical nature will be carried out throughout the second-term period summarizing 60% of the total to be assessed. The final exam will account for the remaining 40%.

Students who opt for the global assessment will take a single theoretical-practical exam which will account for 100% of the assessment.

This guide is indicative and may be modified throughout the course if deemed necessary.

The dates and times of the assessment tests are specified in the Assessment Faculty calendar approved by the Xunta de Centro for the current academic year.

Sources of information

Basic Bibliography

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

Complementary Bibliography

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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,

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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.