

Code - Course	<b>061101 – Accounting in tourism companies</b>		
Thematic Area	Economy	Year	First
Course Type	Basic	Credits	6cr. ECTS
In-class Hours	60 hours	Hours of Individual Work	90 hours

### BRIEF COURSE DESCRIPTION

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Accounting is an essential tool for the management of an economic unit; it is useful for generating and managing the economic and financial information derived from the development of the business activity.

The objective of the subject is the acquisition of the knowledge needed to elaborate, communicate, validate, analyse and understand the relevant information regarding the economic and financial situation of the economic unit, thus enabling control and decision making in companies at operational and strategic levels.

The instrumental nature of the subject allows students to learn how to identify the outstanding economic and financial issues that affect the relationships of the company with the outside world. It also enables them to quantify and record operations according to the Spanish General Accounting Plan criteria, synthesize information to determine the company's economic performance and statement of assets and to prepare annual statements.

It is important to highlight the practical approach to the contents of the subject, being the organizations in the tourism sector the main subjects of application.

### BASIC SKILLS

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BS02 – Students must be able to apply their knowledge to their work in a professional way and possess the skills used to develop and defend arguments and solve problems within their study field.

### GENERAL SKILLS

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CG07- Make decisions and solve problems, critically interpreting and evaluating the results obtained.

### SPECIFIC SKILLS

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SS08- Critically analyze, synthesize, and summarize the economic-financial information of tourism organizations.

### ACADEMIC CONTENTS

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1. Accounting fundamentals
2. Patrimony and its representation
3. Accounting theory
4. The accounting cycle and annual accounts
5. VAT Accounting
6. Fixed assets
7. Staff related operating record
8. Own funds operating record

### LEARNING METHODOLOGY

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The learning strategies for this subject have been devised to help students develop cognitive, analytical, comprehension and synthesis competencies.

In order to achieve this, reflective learning techniques will be used with the teacher's assistance and guidance, in combination with practical exercises that encourage students to develop their capacity to make decisions.

Instructional methods for the subject include:

- Lectures
- Practical exercises
- Problem solving exercises

### ASSESSMENT SYSTEM

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The evaluation process determines the degree of a student's achieved learning with regards to the competencies of the course in hand.

Students are able to request to be evaluated via a system of continuous, semester-long assessment or a single assessment at the end of each semester.

**Continuous Assessment** consists of the evaluation of the teaching-learning process based on the continuous monitoring of the student's performance through the acquired comprehension, coursework and exams.

**Single Assessment** consists in the evaluation of the student's learning administered at the end of the established period of time. This system of evaluation is available for all students that provide appropriate proof of their inability to regularly attend class. This assessment is determined based on the learning evidences proven through this evaluation.

Systems of Evaluation	Continuous	Single
Partial written tests	40 %	40 %
Individual Written Final Exam	60 %	60 %

### **Review and Reassessment of the Course**

In certain cases, if a student fails to achieve the learning objectives of the course, they have the right to the process of reassessment, which offers a second opportunity to prove their achieved competencies.

### REFERENCES

Plan General de Contabilidad de Pymes. Real Decreto 1515/2007, de 16 de noviembre.

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