

1. BASIC INFORMATION

Course	TOURISTIC BUSINESS ACCOUNTING
Degree program	BACHELOR'S IN TOURISM AND LEISURE MANAGEMENT
School	SCHOOL OF SOCIAL SCIENCE
Year	FIRST YEAR
ECTS	6 ECTS
Credit type	COMPULSORY
Language(s)	ENGLISH
Delivery mode	ON SITE
Semester	2nd SEMESTER
Academic year	2022/2023
Coordinating professor	JOSE LUIS BALLESTER
Professor	RAMON UTRILLAS

2. PRESENTATION

This course trains students in the basic management of the accounting of a tourism and/or leisure company. It also provides students with specialized academic training in fiscal management, useful for their professional future in the public and private tourism sector.

After completion of this course, the student will be able to:

- Understand the accounting procedures applied to tourism companies, as well as the necessary tools for the analysis and interpretation of financial statements.
- Elaborate and interpret the information contained in accounting statements.

3. COMPETENCIES AND LEARNING OUTCOMES

Core competencies:

- CC2: Students must know how to apply their knowledge to their work or vocation in a professional manner and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.
- CC4: Students must transmit information, ideas, problems and solutions to a specialized and non-specialized public.
- CC5: Students must develop those learning skills necessary to undertake further studies with a high degree of autonomy.

Cross-curricular competencies:

- CCC4: Written communication / Oral communication: Ability to transmit and receive data, ideas, opinions and attitudes to achieve understanding and action, being oral that which is done through words and gestures and, written, through writing and / or graphic support.

- CC6: Adaptation to change: Being able to accept, assess and integrate different positions, adapting one's own approach as the situation requires, as well as working effectively in ambiguous situations.
- CC7: Leadership: Being able to guide, motivate and guide other people, recognizing their abilities and skills to effectively manage their development and common interests.

Specific competencies:

- SC15: Ability to carry out the basic accounting of a tourist and / or leisure company.

Learning outcomes:

- LO1: Upon completion of this course the student will be able to understand the accounting procedures applied to tourism companies, as well as the necessary tools for the analysis and interpretation of financial statements.
- LO2: Elaborate and interpret the information contained in accounting statements

The following table shows the relationship between the competencies developed during the course and the learning outcomes pursued:

Competencies	Learning outcomes
CB4, CB5, CT4, CE15	LO1: Upon completion of this course the student will be able to understand the accounting procedures applied to tourism companies, as well as the necessary tools for the analysis and interpretation of financial statements.
CB2, CT4, CT6, CT7, CE15	LO2: Elaborate and interpret the information contained in accounting statements

4. CONTENT

Section 01	Conceptual framework of accounting
Section 02	Accounts
Section 03	Double entry bookkeeping: Sales: sales/revenues, cash collections/accounts receivable Payments: costs (capitalized) vs expenses, product costs vs period costs. Short term assets: inventories, accounts receivable Long term assets: depreciation and amortization
Section 04	The accounting cycle: journal entries, adjusting entries, closing entries
Section 05	Balance sheet
Section 06	Income statement
Section 07	VAT
Section 08	Financial instruments
Section 09	Introduction to financial statements analysis

5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Cooperative learning
- Case study
- Master class

6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

Campus-based mode:

Learning activity	Number of hours
EA1: Analysis and resolution of cases	25
EA2: Autonomous work	50
EA3: Oral exposures	5
EA4: Master classes	30
EA5: Knowledge tests	4
EA6: Tutorial	11
EA7: Group activities	25
TOTAL	150

7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

Campus-based mode:

Assessment system	Weight
LA1: Cases and problem solving	40%
LA2: Reports and tests	5%
LA3: Oral presentation	5%
LA4: Knowledge tests	50%

When you access the course on the *Campus Virtual*, you'll find a description of the assessment activities you have to complete, as well as the delivery deadline and assessment procedure for each one.

7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 4.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 4.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Assessable activities	Deadline
Cases and problem solving	Week 12-14
Reports	Week 6
Presentation	Week 6
Final exam	Week 16

This schedule may be subject to changes for logistical reasons relating to the activities. The student will be notified of any change as and when appropriate.

9. BIBLIOGRAPHY

The main reference work for this subject is:

- 1 Mechanics of Financial Accounting 101119-PDF-ENG
- 2 Basic Accounting Concepts and Assumptions 5060-PDF-ENG.
- 3 Recognizing Revenues and Expenses. Realized and Earned 100050-PDF-ENG
- 4 Revenue Recognition 5066-PDF-ENG
- 5 Tax Accounting IES538-PDF-ENG
- 6 Preparing Financial Statements - Statements of Income and Cash Flows 8608-PDF-ENG
- 7 Accounting for Inventories IES531-PDF-ENG
- 8 Noncurrent Assets IES533-PDF-ENG
- 9 Accounting for Current Assets 193048-PDF-ENG

The recommended Bibliography is:

- Belverd, E. Needless (2011) Financial Accounting. (11th ed) Cincinnati: South-Western College Publishing.

10. DIVERSITY MANAGEMENT UNIT

Students with specific learning support needs:

Curricular adaptations and adjustments for students with specific learning support needs, in order to guarantee equal opportunities, will be overseen by the Diversity Management Unit (UAD: Unidad de Atención a la Diversidad).

It is compulsory for this Unit to issue a curricular adaptation/adjustment report, and therefore students with specific learning support needs should contact the Unit at unidad.diversidad@universidadeuropea.es at the beginning of each semester.

11. ONLINE SURVEYS

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the “surveys” section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.