

1. BASIC INFORMATION

Course	Accounting for Tourism Companies
Degree program	Degree in Tourism and Leisure Management
School	Faculty of Social Science. Valencia
Year	First year
ECTS	6 ECTS
Credit type	Compulsory
Language(s)	English
Delivery mode	On-site
Semester	Second Semester
Academic year	2023-2024
Coordinating professor	Gadea Moya, María Jesús

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.

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.
- Use the main income and cost information systems for the different functional areas of tourism companies.

3. COMPETENCIES AND LEARNING OUTCOMES

Core competencies:

- CB2: 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.
- CB4: Students must transmit information, ideas, problems and solutions to a specialized and non-specialized public.
- CB5: Students must develop those learning skills necessary to undertake further studies with a high degree of autonomy.

Cross-curricular competencies:

- CT04: 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.
- CT06: 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.
- CT07: 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:

- CE15 - Ability to carry out the basic accounting of a tourist and / or leisure company

Learning outcomes:

- LO1: 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.
- LO3: Use the main income and cost information systems for the different functional areas of tourism companies.

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: 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
CB2, CB5, CT4, CT6, CT7, CE15	LO3: Use the main income and cost information systems for the different functional areas of tourism companies

4. CONTENT

The contents of the subject are indicated below:

- Conceptual framework of accounting
- Balance sheet
- Accounts
- 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
- The accounting cycle: journal entries, adjusting entries, closing entries
- Income statement.
- VAT.
- Financial instruments.
- Introduction to financial statement analysis.

5. TEACHING-LEARNING METHODOLOGIES

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

- Master class.
- Case study.
- Project-based learning.
- Problem-based learning.

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
Analysis and resolution of cases	25 h.
Autonomous work	50 h.
Oral exposures	5 h.
Master classes	30 h.
Knowledge tests	4 h.
Tutorial	11 h.
Group activities	25 h.
Total hours	150 h.

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
Cases and problem solving	40%
Knowledge tests	40%
Oral presentation	10%
Reports and tests	10%

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. Ordinary Call

To pass the subject in the ordinary examination, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final grade (weighted average) of the subject.

In any case, it will be necessary for you to obtain a grade greater than or equal to 5.0 in the final exam so that it can be averaged with the rest of the activities.

The European University of Valencia establishes continuous assessment as the evaluation system for the knowledge, skills, and basic, general, transversal, and specific competencies of the Tourism and Leisure Management degree program, in accordance with the provisions of the Degree Program Assessment Regulations. In this regard, and for the purpose of using examination attempts, the student should be aware that if any evaluation system specified in the Learning Guide is used, in the ordinary examination, the student will receive an overall grade for the subject, thus consuming an examination attempt.

According to the afore mentioned Regulations, students enrolled in on-site degree programs are required to justify at least 50% of their class attendance as a necessary part of the evaluation process. In the case of theoretical or practical classes specified as mandatory by the teacher in the subject schedules, the student must record a 90% attendance, whether the absence is justified or not. Failure to provide documentation through the means proposed by the University will empower the teacher to grade the subject as failed in the ordinary examination, following the grading system.

7.2. Extraordinary Examination

To pass the subject in the extraordinary examination, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final grade (weighted average) of the subject.

In any case, it will be necessary for you to obtain a grade greater than or equal to 5.0 in the final exam so that it can be averaged with the rest of the activities.

Uncompleted activities from the ordinary examination must be submitted after receiving the corresponding corrections from the teacher, or those that were not submitted.

The European University of Valencia establishes continuous assessment as the evaluation system for the knowledge, skills, and basic, general, transversal, and specific competencies of the Tourism and Leisure Management degree program, in accordance with the provisions of the Degree Program Assessment Regulations. In this regard, and for the purpose of using examination attempts, the student should be aware that in the extraordinary examination, the Objective Knowledge Test (POC) will determine whether an examination attempt is used or not. In the exceptional case where the student only needs to pass

evaluation systems other than the POC, they will be considered "NP" if they do not present them and will receive a numerical grade if they present at least one of them.

According to the afore mentioned Regulations, students enrolled in on-site degree programs are required to justify at least 50% of their class attendance as a necessary part of the evaluation process. In the case of theoretical or practical classes specified as mandatory by the teacher in the subject schedules, the student must record a 90% attendance, whether the absence is justified or not. Students who, due to non-compliance with this requirement, must take the extraordinary examination, must complete whatever activities the teacher determines to recover this part.

8. SCHEDULE

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

Assessable activities	Deadline
Reports and tests	Week 5-21
Case study 1: accounting transactions on a tourism company	Week 16
Case study 2: financial overview on a tourism company (report and presentation)	Week 20,21
Knowledge tests	Week 13,23

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:

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

The recommended bibliography is:

- Dixon, R.; Amett, H. (2013) The McGraw-Hill 36-Hour Accounting Course (4th ed). New Yourk: McGraw-Hill
- Belverd, E. Needless (2011) Financial Accounting. (11th ed) Cincinnati: South-Western College Publishing.

10. EDUCATIONAL GUIDANCE AND DIVERSITY UNIT

From the Educational Guidance and Diversity Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of methodology and assessment for those students with specific educational needs, pursuing an equal opportunities for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

unidad.diversidaduev@universidadeuropea.es

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.