

29117 - Accountancy

Syllabus Information

Academic year: 2023/24

Subject: 29117 - Accountancy

Faculty / School: 177 - Escuela Universitaria de Turismo

Degree: 445 - Degree in Tourism

616 - Degree in Tourism

ECTS: 6.0

Year: 2

Semester: 445 - First semester

616 - Second semester

Subject type: Compulsory

Module:

1. General information

Accounting is fundamental, both in business and in Public Administrations, as it provides very useful information in the decision-making processes, both for the management of the company or public entity itself, as well as for third parties interested in it. The objective of the subject is to understand and analyze the fundamentals of accounting. The importance of financial information and the role that plays as an information system for decision making in the company is studied. The subject shows and represents the different economic-financial facts that may arise in the development of the activities of tourism companies. Class attendance is recommended.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), so that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to their achievement: Goal 8: Decent work and economic growth. Goal 9: Industry, innovation and infrastructure Goal 12: Responsible production and responsible consumption

2. Learning results

- Identify accounting terminology and methodology.
- Know the importance of accounting as an information system.
- Know and adequately represent economic and financial facts
- Ability to solve practical cases involving the understanding of economic-financial concepts.
- Understand the accounting information prepared by the company.
- I operate an accounting software application at a basic level

3. Syllabus

Part I: Fundamentals of accounting

1. Introduction to Accounting
2. Equity
3. The accounts
4. The General Accounting Plan

Part II: Analysis of the company's results and equity

1. Analysis of income and expense accounts: calculation of profit or loss
2. Current Assets: Inventories, Accounts Receivable, Short-term Financial Investments
3. Non-Current Assets: Property, plant and equipment and intangible assets
4. Value added tax accounting
5. Shareholders' equity and liabilities
6. The Annual Accounts

Part III: Proposed case study

4. Academic activities

4. Academic Activities

Attendance to theoretical classes: 30

Two hours per week of theoretical-practical master class, encouraging active participation and guiding the practical work of the students.

Attendance to practical classes: 30

Two hours per week of practical class with the case methodology, in order to learn how to apply the fundamental concepts and tools of financial management.

Attendance to tutorials: 15

"Follow-up tutorials" at a date and time to be determined by the teacher. However, whenever the student deems it necessary may attend tutoring within the hours established for that function.

Conducting examinations: 5

An individual control is foreseen at the end of each group of homogeneous subjects.

Autonomous work of the students (problems, preparation of cases, etc.): 60

Computer application learning: 10

5. Assessment system

Continuous Assessment:

- **3 Non-Presential Practices (PNP):** mandatory in order to be able to sit for the CTP
- **3 Theoretical-Practical Controls (CTP):** with theoretical knowledge in which the student demonstrates his theoretical knowledge (40% of the final grade) and verification of the PNP (60% of the final grade). The first control will group two NPPs and the second control will group three NPPs.
- **Voluntary activities to be determined throughout the semester (AV)**

In order to be graded for this option, it is required: active participation of the student and the minimum delivery in time and form of 100% of the activities requested.

The final grade will be calculated as $0.3CTP1+0.3CTP2+0.4CTP3$.

Global Assessment: Individual written test, which will take place on the dates indicated in the calendar approved by the center.

A 60% of it will deal with all the practical contents of the subject and the other 40% of the written test will consist of theoretical contents.

In the extraordinary call, the assessment will be carried out through the global assessment system described above above.

In all the assessment systems it will be necessary to achieve a minimum grade of 5 points to obtain a passing grade.