

29117 - Accountancy

Syllabus Information

Academic year: 2024/25

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: 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. The main objectives of the subject are:

- To provide students with the basic notions and tools of the accounting area, that is to introduce accounting terminology.
- Acquire skills for the correct recording and interpretation of the main economic and financial operations that occur in companies, with an emphasis on tourism organisations.

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.
- 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

4. Academic activities

Attendance to theoretical classes: 60 hours

Attendance to tutorials: 5 hours

Assessments exams: 5 hours

Autonomous work of the students (problems, preparation of cases, etc.): 70 hours

Software learning: 10 hours

5. Assessment system

CONTINUOUS ASSESSMENT

- 3 Non-Presential Practices (PNP): its submission is mandatory in order to sit at the CTPs
- 3 Theoretical-Practical Controls (CTP): on theoretical knowledge (30% of the final grade) and on practical knowledge (70% of the final grade).
- Voluntary activities to be determined throughout the semester (AV)

The final grade will be calculated according to the following formula: **$0.25CTP1+0.3CTP2+0.45CTP3$** .

In order to be graded for this option, it is required:

- Active participation of the student
- The submission in time and form of 100% of the activities requested.
- To obtain at least 4 out of 10 in each one of the CTP tests.

GLOBAL ASSESSMENT

Individual written test, which will take place on the dates indicated in the calendar approved by the center. A 70% of it will deal with all the practical contents of the subject and the other 30% 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. In all the assessment systems it will be necessary to obtain a minimum grade of 5 out of 10 to pass the subject.

6. Sustainable Development Goals

4 - Quality Education

8 - Decent Work and Economic Growth

16 - Peace, Justice and Strong Institutions