

## 61948 - Economic-Financial Viability of Tourism Projects

### Syllabus Information

**Academic year:** 2024/25

**Subject:** 61948 - Economic-Financial Viability of Tourism Projects

**Faculty / School:** 228 - Facultad de Empresa y Gestión Pública

**Degree:** 471 - Master's in Tourism Management and Planning

**ECTS:** 3.0

**Year:** 1

**Semester:** Second semester

**Subject type:** Optional

**Module:**

### 1. General information

The objectives of this subject are for the student to:

1. Know the purpose and basic content of the main accounting statements.
2. Correctly interpret the meaning of accounting magnitudes.
3. Apply the tools and techniques of financial analysis to diagnose the economic-financial situation of a tourism enterprise.
4. Prepare a financial feasibility study of a business project.

These approaches and objectives are aligned with the Sustainable Development Goals (SDGs) of the 2030 Agenda (<https://www.un.org/sustainabledevelopment/es>). Specifically, the learning activities foreseen in this subject will contribute to the achievement of Objective 4.3 and 4.4 of Goal 4, as well as Objectives 8.3 and 8.6 of Goal 8.

### 2. Learning results

- To know how the financial area of a company works.
- To be able to assess the company's financial situation.
- To acquire analytical and forecasting skills for financial decision making
- To be able to solve practical cases involving the understanding of economic-financial concepts.
- To be able to analyse and search for information from diverse sources.
- To acquire information management skills

### 3. Syllabus

Topic 1. The financial statements. Balance Sheet and Profit and Loss Statement

Topic 2. Analysis of financial statements

Topic 3. Analysis of short-term economic-financial situation

Topic 4. Solvency analysis

Topic 5. Profitability analysis

Topic 6. Financial feasibility of investment projects

### 4. Academic activities

Participative theoretical classes: the contents of the subject will be presented from a practical point of view. Students will have summaries, outlines and examples at their disposal in Moodle. 15 hours

Practical classes: designed to consolidate and help to understand the main issues covered in the theoretical classes, through the solving of problems and case studies available in Moodle. 15 hours

Personal study (including tutorials and enquiries to the teacher): 40 hours

Assessment tests: 5 hours.

3 ECTS = 75 hours

### 5. Assessment system

I. Mode A, consisting of the following assessment activities:

a) Classroom activities (5 activities). The overall result of these will be weighted by 30% of the final grade. Partial grades will be provided to the student.

The grade obtained in the assessment of the activities developed during the term is kept for the second call of the subject,

provided it has been obtained within the same enrolment call of the subject.

b) Final written work including the practical application of the contents and methodologies of analysis explained and worked on in the class sessions. The analytical, critical and linguistic quality of the document will be valued. It constitutes 70% of the final grade.

Students who fail to achieve a minimum grade of 4 out of 10 in this final written assignment will fail the subject. The grade of the activities carried out during the course will only be weighted with that of the final written work if the minimum grade is achieved.

II. Mode B, consisting of the following assessment activity:

Final written work (with the same characteristics as those detailed in Mode A) in which a minimum grade of 5 out of 10 points must be obtained.

## **6. Sustainable Development Goals**

4 - Quality Education

8 - Decent Work and Economic Growth