Bachelor Degree in Tourism and Hospitality Management

Academic Year: 2017-2018

Teaching guide

Area: Business I: Accounting

Subject: Accounting I

Period: Semester 2

Lecturers: Dr. Juan Pedro Aznar Alarcón

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1. Subject objectives

This subject is part of the subjects included in the block of Business. The focus on this subject is to provide the student with the knowledge and the tools needed to record economic and financial transactions according to the Accounting process. Students must be able to elaborate the financial statements of a firm and also to get some useful information from analyzing financial information. The elaboration of the financial statements will be done using the Spanish legal Framework (Spanish Accounting Plan).

2. Competencies developed

**Basic**

B01 - Be able to acquire, understand and structure knowledge.

B02 - Be able to apply knowledge.

**General**

G01 - A commitment to ethics: be able to act in consequence and with basic ethical and social principles and values

G02 - Orientation towards achievement: demonstrates perseverance to excel and go beyond standards of excellence. Implies motivation for quality.

**Specific**

E09 - Analyze, synthesize and critically summarize information on economics ? cultural heritage of tourist organizations.

E10 - Manage financial resources.
3. Content

Session 1: Introduction to Accounting. Assets, liabilities and Equity. Related material: PowerPoint slides Unit


Session 3: Introduction to Spanish Business Law and Accounting regulation. Related material: Power Point slides Unit 1/ Unit 2

Session 4: The Balance Sheet. Related material: Power Point Unit 3. Exercises

Session 5: Balance Sheet. Related material: Power Point Unit 3


Session 7: The basic Accounting Identity. Changes in the balance Sheet. Related material: Power Point Unit 4. Exercises

Session 8: Exercises related to changes in the balance sheet structure and size. Related material: Exercises

Session 9: Measurement and recognition criteria. The Spanish Accounting Plan. Related material: Spanish Accounting Plan Power Point Unit 5


Session 11: Bookkeeping (II). Changes in the balance. Related material: Power Point Unit 6 and exercises

Session 12: Bookkeeping and balance's changes Exercises. Related material: Exercises

Session 13: The accounting cycle. Related material: Power Point presentation

Session 14: The Accounting cycle. Revision Exercises. Related material: Power Point Unit 7. Exercises

Session 15: Accounting Standardization. European Regulation for firms on the Capital Markets. Related material: Power Point Unit 8

Session 16: Accounting standaridization and Exam exercises preparation. Related material: Power Point 9 and list of exercises

Session 17: Mid term exam.

Session 18: Non current Assets. Recognition and measurament. Related material: Spanish Accounting Plan and Power Point Slides


Session 20: Short term economic and financial analysis. Related material: Case study provided by professors' team. Spanish Accounting plan

Session 21: Short term economic and financial analysis. Related material: Case study provided by the
professors' team. Exercises
Session 22: Equity and other Shareholders’ funds. Long term debt.. Related material: Power Point slides. Spanish Accounting Plan
Session 25: Accounting process review.. Related material: Spanish Accounting Plan. Exercises
Session 26: The financial characteristics of the touristic sector. Related material: Material developed by the professors' team
Session 27: Financial and accounting particularities of the touristic sector. Exam preparation. Related material: Material provided by the professors' team

4. Teaching methodology

Plenary Lectures. Each topic will be introduced by a professor's presentation. The theoretical concepts will be taught using examples from real firms and real situations that accountants have to face. We will use, any possible time, data from real companies. The lectures will be taught with constant students' feedback through debates and open questions.

Practical Exercises. Practical exercises will be part of each session. Some exercises will be developed in class time while others will be prepared by the students in advance.

Case Studies. Some topics, mainly the analysis of financial information will be introduced using analysis of real companies and their financial situation in the last few years.

Self-study or Study Groups. Accounting is a very practical discipline. That means that the knowledge acquired must to be put into practice and the best way to do it is through working the individual portfolio of exercises that students will receive.

Debates. We will encourage students participation in class. We want to help students to develop a critical approach thinking about the consequences of the Accounting regulation.

Guided Tutorials. Students can ask for a group or individual tutoria to clarify any question concerned the subject or to want to study the subject more in depth.

5. Assessment activities

Regular examination call

- Midt term exam that will include theoretical and a practical part.
  - Partial exam (Individual - 35%)
  - Evaluated competences: B1,B2, G1,G2, E9, E10
Final Exam will include theoretical part and some practical exercises. In order to pass the subject and to figure out the mark considering the other assessments students must get in each part of the final exam at least a 4 out of 10.

Final exam (Individual - 50%)
Evaluated competences: B1, B2, G1, G2, E9 y E10

Student participation would be taken into account in order to decide the final mark. A positive attitude, regular class attendance and adequate participation into class debates would be considered to give a mark in this particular item.

Academic Work (Individual - 5%)
Evaluated competences: B1, B2, G1, G2, E9 y E10

Through the course student will be ask to do some different works: short exercises in class, some homeworks to deliver, some test to be done using Moodle. All this work will count as a part of the final evaluation. Also this part can include a short exam in class.

Academic Work (Individual - 10%)
Evaluated competences: B1, B2, G1, G2, E9 y E10

Resit examination call

Final exam will have a theoretical and a practical, base on exercises solution, part. Student must have a minimum of 4 at each part in order to pass the subject.

Final exam (Individual - 80%)
Evaluated competences: B1, B2, G1, G2, E9 y E10

Exercises portfolio

Academic Work (Individual - 20%)
Evaluated competences: B1, B2, G1, G2, E9 y E10

Repeating students without attendance: regular examination call

Final exam (Individual - 80%)
Evaluated competences: B1, B2, G1, G2, E9 y E10
• Exercises portfolio (May, 16/2018)
  Academic Work (Individual - 20%)
  Evaluated competences: B1, B2, G1, G2, E9 y E10

Minimum mark required in the Portfolio 5.0
Minimum mark required in the final exam 4.0

Repeating students without attendance: resit examination call

• Final exam (Individual - 80%)
  Evaluated competences: B1, B2, G1, G2, E9 y E10

• Exercises portfolio (Jun, 13/2018)
  Academic Work (Individual - 20%)
  Evaluated competences: B1, B2, G1, G2, E9 y E10

Minimum mark required in the Portfolio 5.0
Minimum mark required in the final exam 4.0

Follow-up meetings
Week 3
Week 7
Week 13

6. Bibliography

Mandatory readings
Spanish Accounting Plan. (Available as a PDF at Moodle)

Recommended readings
7. Lecturer/s

Dr. Juan Pedro Aznar Alarcón (Head lecturer) - pedro.aznar@htsi.url.edu

Contact hour: Please, send a mail to confirm the appointment


Licenciado en Administración y Dirección de Empresas, Universidad de Barcelona (1995, Junio)

Publicaciones relevantes

Aznar Alarcón, J., Buil Fabregà, M. & Galiana, J. (2016). Competencias emprendedoras y su relación con el perfil académico: ¿tienen los estudiantes de ingeniería más competencias emprendedoras que los que provienen de las ciencias sociales? . DYNA management, 91. DOI: http://dx.doi.org/10.6036/7774

