

Bachelor Degree in Tourism and Hospitality Management

Academic Year: 2019-2020

Teaching guide

Area: Business I: Accounting

Subject: Accounting

Period: Semester 4

Lecturers:

Mr. Roger Pla Sabaté

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MODULE: BUSINESS FOUNDATIONS

AREA: BUSINESS I: ACCOUNTING

SUBJECT: ACCOUNTING

CODE: BA4EMP-I

LANGUAGE: ENGLISH

YEAR: 2

PERIOD: SEMESTER 4

CREDITS: 6 ECTS

1. Subject objectives

The subject Accounting I is part of the business training block in Business I. This subject is part of an introductory content to accounting, it has as main objective to recognize and obtain the necessary knowledge to be able to prepare and understand the accounting information related to management of a tourist company.

2. Competencies developed

Basic

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

B02 - Be able to apply knowledge.

B03 - Be able to search for and manage information in order to solve problems, transmit reflective judgements and/or make decisions.

B04 - Be able to communicate information and/or knowledge in one's mother tongue, as well as in at least two foreign languages.

B05 - Be able to learn autonomously and continuously

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.

G11 - Planning and organization: reflects a constant concern for minimizing uncertainty in the environment and comply with established quality parameters.

G12 - Development of Organizational Culture: understands the relationships and lines of action within the organization.

Specific

E02 - Understanding the legal framework regulating tourism activities

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

E10 - Manage financial resources.

E13 - Lead and manage the various types of tourism organizations.

3. Content

Session 1: Introduction to the study of accounting. Definition, uses and objectives of accounting. Information and decision making in the company. Accounting concepts. The company and the economic activity. . Related material: Related material: Societies document. Discussion exercises in class.

Session 2: Introduction to the study of accounting. Accounting concepts. The company and the economic activity. Typology of accounting (internal and external areas). What is accounting for? . Related material: Related material: Real examples and exercises.

Session 3: Introduction to the study of accounting. Accounting concepts and accounting terminology. Accounting information and decision making (external and internal users). Examples of real companies. . Related material: Related material: PCG. Discussion and practical exercises.

Session 4: Introduction to the study of accounting. Typology of companies, characteristics and accounting systems.. Related material: Related material: PCG and company chart. Exercises and related examples.

Session 5: Introduction to the study of accounting. Accounting professionals (who?). Companies related to accounting, who works in the tourism sector. . Related material: Related material: Discussion exercises.

Session 6: Accounting results. Income, expense and result. The accounting structure of a company in the tourism sector.. Related material: Related material: Examples of real companies, practical exercises.

Session 7: Accounting results. Accounting assets (good, right and obligation) that is and how we count it in a company (related exercises). . Related material: Related material: Exercises.

Session 8: Accounting results. Accounting balance sheet (ethics, errors, etc ...). The accounting books. . Related material: Related material: PCG and commercial legislation. Exercises

Session 9: Accounting results. PGC and the balance sheet (introduction to the general accounting plan). Recognition of masses, groups and subgroups. . Related material: Related material: PCG. Exercises.

Session 10: Accounting results. Asset - Current / Non-current assets (groups). Concepts and examples of real accounts. . Related material: Related material: PCG. Exercises.

Session 11: Accounting results. Liabilities. Related material: Related material: PCG. Exercises.

Session 12: Accounting results. Business and Company Equity (groups). Concepts and examples of real accounts. . Related material: Related material: PCG. Exercises

Session 13: Accounting results. PGC (related exercises) and decision making. Identification of assets, liabilities and equity in the accounts. . Related material: Related material: PCG and Exercises

Session 14: Accounting record. The accounting entry, the double entry, rules and the accounting equation. . Related material: Related material: PCG and Exercises.

Session 15: Accounting record. Debit, earnings, charge and credit/payments (related exercises). Concepts and examples of real accounts. . Related material: Related material: PCG and Exercises.

Session 16: Accounting record. Debtors and creditors (related exercises). Concepts and examples of real accounts. . Related material: Related material: PCG and Discussion / practice exercises.

Session 17: Accounts of the accounting year. The journal, concept and format. Accounting recognition of expenses and income. Classification, valuation and registration of expenses and income. Concepts and examples of real accounts. . Related material: Related material: PCG and Exercises.

Session 18: Accounts of the accounting year. Journal exercises. Examples of real business accounts and practical accounting exercises. . Related material: Related material: PCG and Exercises.

Session 19: Accounts of the accounting year. The ledger, concept and format (the T account). Accounting recognition of expenses and income. Classification, valuation and registration of expenses and income. . Related material: Related material: PCG and Exercises.

Session 20: Accounts of the accounting year. Exercises related to journal and ledger. Introduction to the balance sheet. . Related material: Related material: PCG and Exercises.

Session 21: Accounts of the accounting year. Profit and Loss (PyL). Concepts, format and related exercises. Examples of real companies and decision making.. Related material: Related material: PCG and Exercises.

Session 22: The Balance sheet. Concept, format (PGC), accounts and balance sheet typology. Exercises, balance sheet results and decision making. . Related material: Related material: PCG and Exercises

Session 23: The Balance sheet. Exercises, balance sheet results and decision making. . Related material: Related material: PCG and Exercises. Final accounting exercises.

Session 24: Other accounting concepts. Amortizations, consumption of materials / stocks, valuation criteria, returns, discounts and account adjustments. Business financial resources. . Related material: Related material: PCG and Exercises.

Session 25: Other accounting concepts. Particularities and accounting examples from tourism companies (hotels, restaurants, consulting, management companies, etc ...). General review of the subject. Final conclusions..

4. Teaching methodology

Plenary Lectures. The student must read publications by the teacher, other authors or even legislative publications (code of commerce, law of capital companies, taxes, among others).

Practical Exercises. Students must perform practical exercises in each of the sessions.

Self-study or Study Groups. The student must study individually and sometimes a group exercise.

Working individually or in groups. Activities to practice the concepts developed in the subject.

Finding information and preparation and organization of material. The students will carry out activities of search and organization of information of the contents treated in the subject

Debates. Exercises will be carried out in class seeing the impact on financial and economic management and the result, raising different types of opinion.

Plenary Lectures. Some of the topics will be previously presented masterfully by the teacher for the understanding of the students who will practice and develop the explanation given.

5. Assessment activities

Regular examination call

- **Final exam (Individual - 30%)**

Evaluated competences: B1, B2, B3, B4, B5, G1, G2, G11, G12, E2, E9, E10 y E13

- **Academic Work (Group - 70%)**

Evaluated competences: B1, B2, B3, B4, B5, G1, G2, G11, G12, E2, E9, E10 y E13

It is mandatory to obtain a minimum of 5 in the final exam; If the grade is less than 5 in the final exam, the student will fail the subject. A minimum attendance of 70% is also mandatory.

Resit examination call

- **Final exam (Individual - 60%)**

Evaluated competences: B1, B2, B3, B4, B5, G1, G2, G11, G12, E2, E9, E10 y E13

- **Academic Work (Individual - 40%)**

Evaluated competences: B1, B2, B3, B4, B5, G1, G2, G11, G12, E2, E9, E10 y E13

It is mandatory to obtain a minimum of 5 in the final exam; If the grade is less than 5 in the final exam, the student will suspend the subject.

Repeating students without attendance: regular examination call

- **Final exam (Individual - 100%)**

Evaluated competences: B1, B2, B3, B4, B5, G1, G2, G11, G12, E2, E9, E10 y E13

It is mandatory to obtain a minimum of 5 in the final exam; If the grade is less than 5 in the final exam, the student will fail the subject.

Repeating students without attendance: resit examination call

• Final exam (Individual - 100%)

Evaluated competences: B1, B2, B3, B4, B5, G1, G2, G11, G12, E2, E9, E10 y E13

It is mandatory to obtain a minimum of 5 in the final exam; If the grade is less than 5 in the final exam, the student will fail the subject.

Follow-up meetings

Week 3 (Feb, 28/2020)

Week 7 (Apr, 03/2020)

Week 13 (May, 01/2020)

6. Bibliography

Mandatory readings

PGC (Plan General Contable) the Spanish Accounting Plan. (Available as a PDF at Virtual Campus).

Teacher notes (Available as a PDF at Virtual Campus)

Recommended readings

Accounting For Non-Accountants (by Wayne A. Label) 2006.

Key Business Analytics (by Bernard Marr) 2015.

Accounting Information Systems for Decision Making (Daniela Mancini and Eddy Vaasen) 2013.

7. Lecturer/s

Mr. Roger Pla Sabaté (Head lecturer) - rpla@htsi.url.edu

Contact hour: Send an email to make an appointment

Professional Experience

March 2018 - Present Manager and Founder Nowotel Asset Management, Barcelona

Nowotel is a company that offers advice and intermediation to clients in buying and selling tourist assets. In addition, it carries out training in the sector for the development of business skills and aptitudes so that its clients achieve business success.

September 2019 - HTSI Tourism Professor (URL) Barcelona.

Professor of Degree in hotel management for the subject of Accounting I. Overview of accounting in the hotel company. Preparation of practical cases, project and exams of the subject. Subject taught in Spanish and English.

April 2019 - Current SOC Trainer Serveicupació de Catalunya (CMAP), Barcelona.

Professor of personal branding courses, business management, sales management. Preparation of case studies, project and exams of the different courses.

December 2016 - Current Grup Formator Costa Brava Center, Girona.

Collaborator as a trainer for both internal and external courses for companies in the hospitality and tourism sector of the Costa Brava. Training in leadership courses, business management, tourism upselling, revenue management, etc.

September 2016 - Present Tourism Professor CETT (UB) Barcelona.

Professor of Degree and Training Cycles in Tourism for the subject of Accommodation Management. Overview of the direction and management of hotel accommodation, income management, management ratios, hotel budget, management control (hotel accounting), etc. Preparation of practical cases, project and exams of the subject. Classes in several subjects for Master in Hotel Management.

September 2017 - September 2019 Professor Marketing UAB Universitat Autònoma Barcelona.

Professor of digital marketing and international marketing in training cycles.

May 2017- January 2018 Consultant Horwath HTL Spain, Portugal and Andorra, Barcelona.

Analyst consultant in the tourism-hotel sector for the area of ??Spain and Andorra.

2016 - 2017 Associate Consultant HBD Consulting Partners, Barcelona.

Realization of projects as an external consultant in upselling and crossselling for hotels. Realization of face-to-face training, account tracking, revenue and consulting tasks for a portfolio of international trade establishments. Preparation of practical cases, project and exams of the subject.

June 2015 - August 2017 Project Manager Orim Management S.L, Barcelona.

Management activities in several projects associated with the financial, hotel and real estate sector

8. Observations

* Information on the academic calendar, exam timetables, and room assignment will be posted on the virtual campus and on the faculty's web site once it is available.

* Academic norms and regulations is an obligation for all the members of the academic community in the faculty.