

61948 - Economic-Financial Viability of Tourism Projects

Información del Plan Docente

Academic Year	2017/18
Faculty / School	228 - Facultad de Empresa y Gestión Pública
Degree	471 - Master's in Tourism Management and Planning
ECTS	3.0
Year	1
Semester	Half-yearly
Subject Type	Optional
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

The methodology followed in this course is oriented towards achievement of the learning objectives. A wide range of teaching and learning tasks are implemented, such as lectures, practice sessions, case studies, assignments and autonomous work.

The course syllabus is organized in three main sections. The first section shows the accounting information system of the company, the basic content of the financial statements that are elaborated and its usefulness in the framework of the

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business management. The second explains the main techniques and tools of economic-financial management used in business management. Finally, the last section deals with the most common planning instruments in the field of business management.

5.2.Learning tasks

The teaching-learning process designed for this course is based on the distribution of the 3 ECTS as follows:

- Lectures (1 ECTS): they are participatory sessions where the lecture explains and analyzes the main course contents. Each of these sessions includes a review of the most important concepts already treated as well as the explanation of new concepts, to conclude with a summary of the session's main aspects.
- Practice sessions (0.5 ECTS): they are designed to consolidate and help understand the main issues addressed in lectures, by solving problems and case studies. Some of them will be done individually, and others will be solved in groups of 2-3 people, using the cooperative learning methodology and will be presented to the rest of the class. Students will have at their disposal the class materials on Moodle and are expected to review them carefully.
- Assignments and tutorials (0.5 ECTS)
- Autonomous work (1 ECTS): readings and personal reflection in relation to the course contents, reading of the recommended bibliography, preparation of individual exercises and assignments.
- Tutorials: teacher's office hours can be used to solve doubts and to follow-up student's work.

5.3.Syllabus

The course will address the following topics:

SECTION I. ELABORATION OF ACCOUNTING STATEMENTS

Topic 1: Communication of accounting information. The annual accounts

Topic 2: The Balance Sheet

Topic 3: The Profit and Loss Account

SECTION II: ECONOMIC-FINANCIAL ANALYSIS OF THE TOURISM COMPANY

Topic 4: Analysis of financial statements

Topic 5: Analysis of the short-term economic-financial situation

Topic 6: Analysis of the solvency of the tourist company

Topic 7: Analysis of the profitability of the tourist company

SECTION III: PLANNING

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Topic 8: The business plan

Topic 9: Financial viability. Analysis of the investment needs - financing

5.4.Course planning and calendar

Further information concerning the timetable, classroom, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the "Facultad de Empresa y Gestión Pública" website.

5.5.Bibliography and recommended resources

AMAT, O. (2008): Análisis de balances: claves para elaborar un análisis de las Cuentas Anuales. Bresca Editorial.

ARCHEL DOMENECH, P. (2010): Estados Contables: elaboración, análisis e interpretación. Ed. Pirámide, Madrid.

GONZALEZ PASCUAL, J. (2010): *Análisis de la empresa a través de su información económico-financiera*. Ed. Pirámide, Madrid.

GONZALEZ PASCUAL, J. (2010): *Análisis de la empresa a través de su información económico-financiera. Aplicaciones prácticas*. Ed. Pirámide, Madrid.

LEY 16/2007, de 4 de julio, de reforma y adaptación de la legislación mercantil en materia contable para su armonización internacional con base en la normativa de la Unión Europea.

REAL DECRETO LEGISLATIVO 1514/2007, de 16 de Noviembre, por el que se aprueba el Plan General de Contabilidad.

REAL DECRETO LEGISLATIVO 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedades de Capital.