

COURSE DESCRIPTION

COURSE DETAILS

Title (of the course): **CONTABILIDAD ANALÍTICA Y DE GESTIÓN**

Code: 101694

Degree/Master: **GRADO DE TURISMO**

Year: 1

Field: EMPRESA

Character: BASICA

Duration: SECOND TERM

ECTS Credits: 6.0

Classroom hours: 60

Face-to-face classroom percentage: 40.0%

Study hours: 90

Online platform:

LECTURER INFORMATION

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PREREQUISITES AND RECOMMENDATIONS

Prerequisites established in the study plan

None

Recommendations

None specified

INTENDED LEARNING OUTCOMES

CB1

CB2

CB3

CB4

CB5

CB6

CB7

CB8

CU2

CE7

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OBJECTIVES

This course is designed to enable the student to acquire basic theoretical and practical knowledge of analytical and management accounting. At the end of the course they should be able to:

- 1) To know what costs the company incurs in each phase of elaboration/provision of its products/services.
- 2) To value the stock of raw materials, products in process and finished products with special reference to companies related to the tourism sector.
- 3) To detect possible activities, products or customers where the company is not making a profit.
- 4) To set sales prices knowing the margin obtained in each product/service.
- 5) To calculate the profitability threshold of the company belonging to the tourism sector.

CONTENT

1. Theory contents

1. Cost Accounting. Introduction.
2. Fundamental aspects of Cost Accounting.
3. From General Accounting to Cost Accounting: Cost formation.
4. Inventory Valuation.
5. Partial and full cost models. The break-even point.
6. Cost models by activity centers. The method of homogeneous sections.
7. Cost models based on activities. The ABC model.
8. Cost accounting models in tourism companies.

2. Practical contents

Taking into account the practical nature of this course, the practical classes will be an indispensable complement to the lectures. The aim of these practical sessions is to allow the students to deepen and consolidate the theoretical knowledge acquired, approaching individually or in group the resolution of the proposed exercises or practices that, as far as possible, will try to simulate situations that the student will have to face in their future professional life.

The development of the practical sessions will be mainly based on assumptions and exercises elaborated and revised by the professors of the course and complemented with the practical manuals proposed in each subject.

SUSTAINABLE DEVELOPMENT GOALS RELATED TO THE CONTENT

Quality education
Gender equality

METHODOLOGY

Methodological adaptations for part-time students and students with disabilities and special educational needs

For part-time students, their condition and availability to follow the course will be taken into account, both for teaching and evaluation.

The adaptation of part-time students will be carried out by mutual agreement between the professor in charge and

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the students involved at the beginning of the term.

The evaluation criteria will always guarantee equal rights and opportunities for all students enrolled in the course.

Face-to-face activities

Activity	Large group	Medium group	Total
<i>Assessment activities</i>	5	-	5
<i>Case study</i>	20	15	35
<i>Conference</i>	5	-	5
<i>Excursions</i>	4	-	4
<i>Group presentation</i>	2	-	2
<i>Lectures</i>	9	-	9
Total hours:	45	15	60

Off-site activities

Activity	Total
<i>Activities</i>	25
<i>Analysis</i>	5
<i>Exercises</i>	25
<i>Group work</i>	10
<i>Self-study</i>	25
Total hours	90

WORK MATERIALS FOR STUDENTS

Case studies
Exercises and activities
Oral presentations
References

EVALUATION

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Intended learning	Case study/clinical case discussion/scientific work discussion	Exams	Oral Presentation	Problem solving
CB1	X	X	X	X
CB2	X	X	X	X
CB3	X	X	X	X
CB4	X		X	
CB5	X		X	X
CB6		X	X	X
CB7		X		X
CB8	X		X	X
CE7	X	X	X	X
CU2	X		X	X
Total (100%)	15%	30%	15%	40%
Minimum grade	5	5	5	5

(*)Minimum mark (out of 10) needed for the assessment tool to be weighted in the course final mark. In any case, final mark must be 5,0 or higher to pass the course.

Method of assessment of attendance:

Class attendance will be assessed as a maximum of 10% of the final grade.

General clarifications on instruments for evaluation:

The period of validity of the partial grades will be until the end of the academic year. The final exam (30% final grade) will have a theoretical part (multiple-choice) and a practical part consisting of the application of the knowledge acquired throughout the course. The minimum grade of 5 refers to the average of the grade of both types of exams. ORAL EXPOSITION (15% final grade): It will consist of the realization of a of analysis of real costs in a company of the tourism sector and its subsequent oral presentation in class. The Problem Solving (40% final grade) will consist of the realization of 3 evaluable tests of practical character to be carried out by the students, preferably using a spreadsheet. The practical cases and assumptions (15% final grade) will be developed in class and/or <http://ucodigital.uco.es/>, and must be solved and uploaded by the students. Work will not be accepted outside the established deadlines, which will be regulated, normally, by deadlines in the <http://ucodigital.uco.es/>. Theoretical questionnaires will be available from time to time to substitute the score of the theory section of the final exam. The active participation of the students, including the resolution of exercises, oral contributions in class and/or in forums, will be highly valued.

Clarifications on the methodology for part-time students and students with disabilities and special educational needs:

Methodological adaptations for part-time students and students with disabilities and special educational needs For part-time students, their condition and availability in the subject will be taken into account, both in its development and in its evaluation. The adaptation of the part-time student to the subject will be carried out by mutual agreement between the professor and the student involved at the beginning of the term. The evaluation

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criteria will always guarantee equal rights and opportunities for all students enrolled in the course.

Complementary activities to the teaching of the subject are contemplated, such as the attendance to conferences and outings to companies or other entities.

Clarifications on the evaluation of the extraordinary call and extra-ordinary call for completion studies:

The extraordinary call will be requested in accordance with the indications of the Faculty of Labor Sciences of the UCO.

The exam in this type of call will have a value of 100% of the mark and the qualification of the continuous evaluation obtained during the academic year will not be taken into account.

Qualifying criteria for obtaining honors:

The student with the highest grade higher than 9 will be assigned the Honorary Certificate. In case several students can opt for the same, it will be decided on the basis of the evaluation obtained in class attendance, activities, etc.

BIBLIOGRAPHY

1. Basic Bibliography

Horngren, Data and Foster 2014 Prentice Hall Inc London Cost Accounting: A managerial emphasis 14th Edition.

Robert S. Kaplan y Steven R. Anderson (2003) . Time-Driven Activity based costing. Ed. Harvard Business School Press

2. Further reading

None

COORDINATION CRITERIA

Common evaluation criteria

Joint activities: lectures, seminars, visits ...

SCHEDULE

Period	Assessment activities	Case study	Conference	Excursions	Group presentation	Lectures
1# Fortnight	0,0	5,0	0,0	0,0	0,0	2,0
2# Fortnight	0,0	5,0	0,0	0,0	0,0	2,0
3# Fortnight	0,0	5,0	3,0	0,0	0,0	0,0
4# Fortnight	0,0	6,0	0,0	0,0	0,0	2,0
5# Fortnight	0,0	4,0	0,0	4,0	0,0	0,0
6# Fortnight	0,0	5,0	2,0	0,0	0,0	0,0

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Period	Assessment activities	Case study	Conference	Excursions	Group presentation	Lectures
7# Fortnight	0,0	5,0	0,0	0,0	2,0	1,0
8# Fortnight	5,0	0,0	0,0	0,0	0,0	2,0
Total hours:	5,0	35,0	5,0	4,0	2,0	9,0

The methodological strategies and the evaluation system contemplated in this Course Description will be adapted according to the needs presented by students with disabilities and special educational needs in the cases that are required.