

General Accountancy

Code: 103743
ECTS Credits: 6

2024/2025

Degree	Type	Year
2502904 Hotel Management	FB	1

Contact

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Teaching groups languages

You can view this information at the [end](#) of this document.

Prerequisites

There isn't any prerequisites

Objectives and Contextualisation

1. Understanding the nature and objectives of accounting
2. Identify the concepts of equity, balance and equity.
3. Know and use the sorting criteria and measurement of items in the balance sheet.
4. Knowing the concepts of total balance and internal balance.
5. Know and study accounting events.
6. Understand the concept and types of accounts and operating mechanisms.
7. Acquire the concepts and schemes of the accounting cycle of a company
8. Knowing the most common accounting for business operations
9. Define and know periodic accounting profit.
10. Define and discuss the classification of financial statements (balance sheet and profit and loss account).
11. Acquiring concept of accounting standards.
12. Define the accounting principles and valuation rules of the General Accounting Plan
13. Concept and accounting treatment of value added tax.
14. Be able to draw up the balance sheet of a company according to the PGC.
15. Being able to make the income statement of a company according to the PGC.
16. Determine the internal balance of a company. .
17. Knowing how to perform the full accounting process of a company (opening, management and closing adjustment) in the corresponding support materials (ledgers).
18. Knowing how to perform the trial balance of the company.
19. Apply the accounting principles and valuation rules Accountant General Plan.

Competences

- Be able to search efficiently for the necessary information.
- Define and apply the management of different types of organisation in the hotel and catering sector.
- Demonstrate ethical behaviour in social relations and the ability to adapt to different intercultural situations.

- Demonstrate knowledge of the basic principles of accommodation and catering in all their dimensions, departments, activities and areas in the context of the tourist sector.
- Demonstrate responsible behaviour towards the environmental, social and cultural surroundings.
- Develop a capacity for independent learning.
- Identify and apply the elements that govern activity in the hotel and catering sectors, their interaction in the environment and their impact in the different business subsystems in the sector.
- Manage and organise time.
- Manage communication techniques at all levels.
- Plan and manage activities based on quality and sustainability.
- Plan, organise and coordinate work teams creating synergies and knowing how to put yourself in the place of others when negotiating and managing conflicts.
- Work in teams.

Learning Outcomes

1. Be able to search efficiently for the necessary information.
2. Define, identify and apply the strategies, structures and processes related to human resources in hotel and catering companies.
3. Demonstrate ethical behaviour in social relations and the ability to adapt to different intercultural situations.
4. Demonstrate responsible behaviour towards the environmental, social and cultural surroundings.
5. Develop a capacity for independent learning.
6. Distinguish, identify and apply the concepts of strategic management to the products of hotel and catering companies.
7. Identify the theoretical and conceptual basis of the strategy of the tourist business.
8. Manage and organise time.
9. Manage communication techniques at all levels.
10. Plan and manage activities based on quality and sustainability.
11. Plan, organise and coordinate work teams creating synergies and knowing how to put yourself in the place of others when negotiating and managing conflicts.
12. Work in teams.

Content

1. INTRODUCTION, BASIC ECONOMICS ENTERPRISE

Accounting concept. The company. Type of company. Type of accounting. Accounting as the main source of information about the company and economic reality, concept, functions and objectives of the company.

2. OBJECTIVES AND DYNAMICS OF ACCOUNTING

Main objectives. accounting method. business assets. economic situation of the company. Account: concept and operating mechanisms. Recording operations: journal and ledger. Double-entry bookkeeping and accounting entries.

3. ACCOUNTING STANDARDS. the PGC

Content. Accounting Principles. The Chart of Accounts. Definitions and accounting relationships. Annual Accounts. Valuation rules.

4. FINANCIAL STATEMENTS

Balance: image of the assets of the company. Operation of equity accounts. gains and losses: Image of economic activity of the company. Operating result accounts. financial and economic diagnosis of the company.

5.ACCOUNTING CYCLE

fiscal and accounting year. Stages of the accounting cycle. The seat opening. Recording the changes in equity. The concept of expenditure and income concept. Recording expenses and income. Accounting determination of the profit (Regularization).

6. SOURCES OF FUNDING

Accounting for operations with sources of own funds (equity). Calculation of net asset value. Accounting operations outside funding sources (non-current liabilities)

7. VAT. ASSETS

Accounting VAT tax in different operations, output VAT and VAT and quarterly tax assessment. Accounting for fixed assets and operations Leasing operations.

8. INVENTORIES

Assessment of input and output elements warehouse. Calculation of the valuation of ending stocks. PMP methods and FIFO

9. INCOME AND EXPENSES

Accounting for income, personnel expenses and purchases.

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Case Study	28	1.12	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
Lectures	38	1.52	1, 2, 3, 4, 5, 6, 7, 9, 11
Type: Supervised			
Exercises	34	1.36	1, 2, 3, 4, 5, 6, 7, 9, 11
Type: Autonomous			
Concepts study	43	1.72	1, 2, 5, 6, 7, 8

Teaching language: catalan/spanish

a) Sessions Lectures: Exposition of theoretical content of the program clear, systematic and organized by the teacher form (students will have the virtual campus of the Autonomous Interactive basic notes of all subjects). student participation in the classroom will be encouraged at all times; their contributions, reflections, and doubts will be valued

b) Practical class sessions: Students in groups will develop a series of exercises and throughout the course cases (students will have the virtual campus of the Autonomous Interactive exercises to do)

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

Assessment

Continuous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Case Study presentation	10%	1	0.04	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
Exam 1	30%	2	0.08	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
Exam 2	30%	2	0.08	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12
Exam 3	30%	2	0.08	1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12

A) Continuous assessment

3 tests of continuous evaluation will be conducted with a weight of 30% of the final for each note as well as a case study, with a weight of 10% of the final grade.

To make the calculation of the final grade in the 3 tests must be obtained at least 3,5 (all 3), and in the case study, and the subject is passed if the final grade is 5 or greater than 5 (in base 10).

B) Single exam

Students who have not followed the continuous assessment or who have not approved may take the final exam of the whole subject. None of the marks obtained previously be counted.

C) Reevaluation

Only for those students to single / final evaluation they have obtained a note or greater than 3.5 and less than 5. The maximum mark reevaluation is 5.

The grade for the subject will be NOT EVALUABLE when the student attends less than half of the assessment activities and/or does not attend the final exam.

Bibliography

Basic bibliography:

- Pla General de Comptabilitat i de Pimes: Edició 2021 : Editorial Pirámide, Madrid
- Pla General de Comptabilitat i de Pimes: Edició 2021: Editorial Prentice Hall, Madrid.
- O qualsevol altre editorial que editi el Pla General de Comptabilitat i de Pimes: Edició 2021
- Available materials in Moodle

Recommended bibliography:

- Amat, Oriol & Aguilà, Santiago (2008): " El nou PGC a la pràctica- Exercicis i solucions", Barcelona: ACCID.
- Amat, Oriol & Aguilà, Santiago (2008): "Nuevo PGC y PGC PYMES: Un análisis práctico y a fondo", Barcelona: ACCID.
- Diversos autors (2008): " Ejercicios resueltos y comentados nuevo PGC", Barcelona: ACCID

- Segovia San Juan, Ana Isabel (2008): "Contabilidad básica. Adaptado al nuevo Plan General de Contabilidad (RD 1514/2007, de 16 de noviembre), Madrid: Editorial Universitaria Ramón Areces.
- Muñoz Jiménez, J. (2008): " Contabilidad Financiera", Ed. Prentice Hall

Software

Excel

Language list

Name	Group	Language	Semester	Turn
(TE) Theory	1	Catalan/Spanish	second semester	morning-mixed