

Hotel Management Accountancy

Code: 103739
ECTS Credits: 6

2025/2026

Degree	Type	Year
Hotel Management	OB	3

Contact

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Teaching groups languages

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

Prerequisites

It is recommended that the student has overcome and understood the subjects of business management taught in first and second year

Objectives and Contextualisation

1. Familiarizing students in all factors that must analyze and take into account to calculate the cost of the hospitality company, department and unit cost per product and / or service.
2. Knowing the main methods and evaluation criteria can take the company to determine business costs.
3. Know the system specific costs for the hotel company: Uniform System of Accounts for the Lodging Industry (USALI)

Competences

- Analyse, summarise and evaluate information.
- Be able to search efficiently for the necessary information.
- Demonstrate knowledge of the production system, and operating procedures in the restaurant service.
- 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.

Learning Outcomes

1. Analyse, summarise and evaluate information.
2. Analyse systems and procedures for improvements in financial management in the catering system and apply them.
3. Analyse the management of the catering service and produce reports on efficiency, analysing the processes and cost management.
4. Be able to search efficiently for the necessary information.
5. Develop a capacity for independent learning.

6. Identify the specific differentiating characteristics from a financial point of view of the different business subsystems in the sector.
7. Identify the specific financial elements of a catering service.
8. Manage and organise time.
9. Propose and apply a financial and accounting information systems which studies the internal formation of value in hotel and catering companies.

Content

1. Introduction
2. Cost accounting
3. Concept and cost classification
4. Costs by nature
5. Systems cost allocation
6. Methodology for allocating costs
7. Uniform System of Accounts

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Lectures	65	2.6	7, 6
Type: Supervised			
Tutorials	15	0.6	2, 3, 7, 6, 9
Type: Autonomous			
Case Study	65	2.6	1, 5, 8, 4

Teaching language: Catalan / Spanish

At the beginning of course an agenda between professor-student. This agenda will be to set the schedule of classes distribution and delivery issues will be agreed cases.

The subject will be developed through lectures where concepts of different subjects will be discussed. The topics covered by the subject should read and prepared by students before class to make the most Practical applications will be dealt with discussion and resolution of cases in the classroom, after preparation thereof by the students.

The content of the subject will be available to students in the virtual campus, so you can keep better track of the explanations preparing the issue in advance of the explanation. Explanations consist highlight the most important and present examples and exercises to clarify these concepts.

During the semester there will be four weeks of autonomous teaching. The teacher also remain in the center days and hours of class to answer any questions that may arise; students who use email via the same purpose is also encouraged.

The virtual campus will be the primary means of communication professor-student.

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 delivery	40%	1	0.04	2, 3, 1, 5, 8, 7, 6, 9, 4
Exam 1	30%	2	0.08	2, 3, 1, 5, 8, 7, 6, 9, 4
Exam 2	30%	2	0.08	2, 3, 1, 5, 8, 7, 6, 9, 4

The evaluation of this subject have the following system:

A) CONTINUOUS ASSESSMENT:

The note of this subject is basically configured through two exams involving 60% of the final mark and the remaining 40% of the grade will consist of the average of the scores of case studies and proposed activities during the course.

Average of 5 of two examans is necessary to pass the continuous assessment.

If students fail the course through continuous assessment they will be evaluated by the single assessment system.

B) SINGLE ASSESSMENT

Day and time established academic calendar according to the official program of the Center (EUTDH).

There will be a single type of final exam, with no difference between students who have not successfully passed the continuous assessment and those who have not succeeded.

Students in the only assessment have obtained a mark of between 3,5 and 5 will be able to perform the re-evaluation will consist of a final exam. The maximum score that can be obtained at this stage is 5 points out of 10.

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

- IRURETAGOYENA, Sebastian (1996): "Análisis de los estados financieros de la empresa". Ed. Donostiarra.
- POLIMENI, FABOZZI, ADELBERG (1989): "Contabilidad de costes". Ed McGrawhill.
- AMAT, Oriol i SOLDEVILA, Pilar (2000) : "Contabilidad y gestión de costes". Ed. Gestión 2000.
- Moodle materials

Software

Schedule of the all sessions will be pulished into the Virtual Plaform at the beginning of the course

Groups and Languages

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