



Universidad  
de Huelva

# Faculty of Business

GENERAL SPECIFICATIONS

2023-24

## BACHELOR'S DEGREE IN TOURISM

### Subject Data

**Name:**

INTRODUCCIÓN A LA CONTABILIDAD DE GESTIÓN

**English name:**

INTRODUCTION TO MANAGEMENT ACCOUNTING

**Code:**

858710329

**Type:**

Optative

**Hours:**

	Total	In class	Out class
Time distribution	150	45	105

**ECTS:**

Standard group	Small groups			
	Classroom	Lab	Practices	Computer classroom
4.8	1.2	0	0	0

**Departments:**

ECONOMÍA FINANCIERA, CONTABILIDAD Y DIRECCIÓN DE OPERACIONES  
FINANCIAL ECONOMICS, ACCOUNTING AND OPERATION MANAGEMENT

**Knowledge areas:**

ECONOMÍA FINANCIERA Y CONTABILIDAD

**Year:**

4<sup>TH</sup>

**Semester**

FIRST SEMESTER

## ANEXO I

TEACHING STAFF		
Name:	E-mail:	Telephone
PhD. Amor Jiménez Jiménez	amor.jimenez@decd.uhu.es	959 217 874
Others Data (Tutoring, schedule... )		
<p><b>OFFICE HOURS</b></p> <p><b>AMOR JIMÉNEZ JIMÉNEZ</b>  <i>First semester:</i>                      Mondays: 12:30 to 14:00 (office 13 of Faculty of Business)                      Wednesday 12:30 to 14:00 (office 13 of Faculty of Business)                      Thursday 9:00 to 12:00h (office 13 of Faculty of Business)</p> <p><i>Second semester:</i></p> <p>Wednesday 9:00 to 14:00 (office 13 of Faculty of Business)</p> <p>Mondays and Tuesdays: 16:00-16:30 (office PB22 of the Faculty of Humanities)</p> <p>These office hours might change some weeks depending on organizational and educational needs. In this case, new office hours would be announced in advanced in the classroom and, by means of the virtual platform Moodle &lt;<a href="http://moodle.uhu.es/contenidos/login/index.php">http://moodle.uhu.es/contenidos/login/index.php</a>&gt;.</p> <p><b>LESSONS´ SCHEDULE</b></p> <p>Monday and Wednesday 8:30-10:30 (<a href="https://uhuempresariales.acentoweb.com/es/academica/horarios">https://uhuempresariales.acentoweb.com/es/academica/horarios</a> )</p>		

SPECIFIC INFORMATION OF THE COURSE
1. Contents description:
1.1 In English:
Basics of Management Accounting, with emphasis on the concept of cost. Management Accounting will be considered as an information system oriented costing, decision-making and planning process and control with special reference to tourism sector.
1.2 In Spanish:
Fundamentos básicos de Contabilidad de Gestión, con especial hincapié en el concepto de coste. Se estudiará la Contabilidad de Gestión como sistema de información orientado al cálculo de coste, toma de decisiones y proceso de planificación y control con especial referencia al sector turístico..
2. Background:
2.1 Situation within the Degree:
Introductory course in management accounting.
2.2 Recommendations
There are no prerequisites. Recommendation: Prior knowledge of financial accounting is advised.

## ANEXO I

### 3. Objectives (as result of teaching):

- Access different sources of tourist information, manage them, select them and analyze them critically, synthetically, relationally and interpretively
- Apply theoretical knowledge in practice
- Develop creativity and the ability to generate new ideas
- Develop self-initiative and an entrepreneurial spirit
- Know and understand the social responsibility derived from economic and business actions
- Analyze, synthesize and critically summarize the economic-patrimonial information of tourist organizations
- Know and apply the basic concepts of accounting and management control
- Define objectives, strategies and commercial policies
- Develop the capacity for strategic management and design strategic plans in the tourism organization
- Direct and manage (management) the different types of tourist entities
- Manage financial resources

### 4. Skills to be acquired

#### 4.1 Specific Skills:

EC30: Define objectives, strategies and commercial policies.

EC34: Direct and manage (management) the different types of tourist entities.

EC38: Manage economic resources.

#### 4.2 General, Basic or Transversal Skills:

BC1: That students have demonstrated to possess and understand knowledge in an area of study that starts from the base of general secondary education, and is usually found at a level  
Although it is based on advanced textbooks, it also includes some aspects that involve knowledge from the forefront of its field of study.

BC2: That students know how to apply their knowledge to their work or vocation in a professional and have the skills that are usually demonstrated through the development and defending arguments and solving problems within their area of study.

BC3: That students have the ability to gather and interpret relevant data (normally within their area of study) to make judgments that include a reflection on relevant topics of a social, scientific or ethical nature.

BC4: That students can transmit information, ideas, problems and solutions to a both specialized and non-specialized public.

BC5: That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.

GC1: That students develop cognitive, instrumental and attitudinal skills in the context of the tourism sector.

TC2. Develop a critical attitude, being able to analyse and synthesize.

TC3. Develop an attitude of inquiry that permanently enables to review and deepen in the knowledge.

### 5. Training Activities and Teaching Methods

#### 5.1 Training Activities:

- Theory/practical sessions on the contents of the programme.
- Activities academically directed by the teaching staff: seminars, lectures, work development, debates, group tutorials, assessment/self-assessment activities, assessment/self-assessment activities.
- Individual/autonomous student work.

#### 5.2 Teaching Methods::

- Theoretical face-to-face classes.
- Practical face-to-face classes.
- Tutored autonomous work.
- Assessment tests.
- Tutorials.
- Independent work by the student.

## ANEXO I

### 5.3 Development and Justification:

All the appropriate material for the follow-up of the theoretical and practical classes will be available on the Moodle teletraining platform (<http://moodle.uhu.es/contenidos/login/index.php>). The page will contain information about the contents of the subject, the work plan, the schedules of the theoretical and practical classes, as well as links of interest to the subject.

For the theoretical classes, the resources that will be used are the blackboard (traditional and in its electronic), the projections of presentations with the help of the computer and material supplementary provided by the teaching staff (photocopies, electronic files, etc.). In the practical classes the contents addressed in the theoretical classes will be used, it will be used in resolution mechanisms, their limitations and advantages, as well as a critical analysis of the results achieved. These practical classes will be interactive and the participation of the student It will be taken into account when assessing its adaptation to the degree of learning.

## 6. Detailed Contents

UNIT 1. INTRODUCTION TO MANAGEMENT ACCOUNTING IN THE TOURISM SECTOR

UNIT 2. BASICS CONCEPT

UNIT 3. TRADITIONAL TOTAL ABSORPTION COSTING

UNIT 4. THE ACTIVITY BASED COSTING

## 7. Bibliography

### 7.1 Basic Bibliography:

- JONES, M. (2006): Management Accounting. John Wiley & Sons Inc. USA.
- HORNGREN, C; BHIMANI, A.; DATAR, S. and FOSTER, G. (2008): Management and cost accounting. Prentice Hall. Fourth Edition.
- GARRISON, R.; NOREEN, E. and BREWER, P. (2012): Managerial Accounting. McGrawHill Irwin. Fourteenth Edition.
- BORREGO OLMEDO, A.J. (2011): Administración y control de la actividad hotelera y de la restauración a través de USALI (Uniform System of Accounts for the Lodging Industry). Análisis y soluciones de gestión, Sevilla.
- SÁEZ TORRECILLA, A.; FERNÁNDEZ FERNÁNDEZ, A. Y GUTIÉRREZ DÍAZ, G. (2004): Contabilidad de Costes y Contabilidad de Gestión. Volumen 1. McGrawHill
- SÁEZ TORRECILLA, A.; FERNÁNDEZ FERNÁNDEZ, A. Y GUTIÉRREZ DÍAZ, G. (2004): Contabilidad de Costes y Contabilidad de Gestión. Volumen 2. McGrawHill
- CALERO GARCÍA, F.; PARRA LÓPEZ, E. Y FUENTES MEDINA, M.L. (2007). Contabilidad de la Empresa Turística. McGrawHill

### 7.2 Additional Bibliography:

- ESCOBAR RODRÍGUEZ, T.; CORTIJO GALLEGU, V. (2012): Fundamentos de Contabilidad de Gestión. Pearson.
- BLANCO IBARRA, F. (2006). Ejercicios resueltos de contabilidad de costes y analítica de gestión. Deusto.
- ÁLVAREZ-DARDET ESPEJO, M.C.; GUTIERREZ HIDALGO, F. (2009). Contabilidad de gestión: cálculo de costes. Pirámide.
- MALLO, C. Y JIMÉNEZ, M.A. (2009). Contabilidad de costes. Pirámide.
- REQUENA RODRÍGUEZ, J.M. Y VERA RÍOS, S. (2007). Contabilidad interna: cálculo, análisis y control de costes y resultados para la toma de decisiones. Ariel.
- AMAT, O.; SOLDEVILA, P. Y AGUILÁ, S. (2005). Ejercicios y casos resueltos de contabilidad de gestión de costes.

## 8. Systems and Assessment Criteria

### 8.1 System for Assessment:

- Written/oral test.
- Continuous assessment.

## ANEXO I

### 8.2 Assessment Criteria and Marks:

#### 8.2.1 Examinations Convocatory I

##### Instruments and qualification criteria:

- Written exam: 50%
- Evaluation of practical work: 50%

To pass the subject, the student must demonstrate a sufficient acquisition of the learning results. The student's final grade will be the weighted average value of the marks obtained in the indicated assessment techniques:

- Written exam: It will consist of a theoretical part (40%) and another practical part (60%), and a minimum of 3 must be obtained in both parts in order to pass it. It will be held on the date and time set by the Faculty.
- Evaluation of practical work: They will be carried out throughout the course, as the theoretical contents are explained and usually in the small group sessions. The teaching staff of the subject could require the delivery of the same at the end of the class in which they are carried out or through the Moodle platform previous indication of date by the teaching staff during the course.
- Control of other activities: Attendance at small group sessions in which students must carry out individual and autonomous work for the duration of the sessions.

Preferably, the student should choose continuous assessment. However, in accordance with article 8 of the Evaluation Regulations for Undergraduate Degrees and Official Master's Degree of the University of Huelva (approved by the Government Council on March 13, 2019), the student will be eligible for the final single evaluation in both first weeks of teaching the subject. To do this, you must inform your decision through the document published in the digital platform of the subject and, in the case that you are not registered in said platform within the period stipulated to make the request, submit it in the Secretaria of the Department of Financial Economics and Accounting.

The final single evaluation will imply that the final grade of the subject will be 100% of the grade obtained in the exam.

This course uses a combination of lecture about theoretical and practical topics, reading, case studies, discussion board, and experiential exercises in order to expose students to the challenges faced in the accounting field. I expect you to be an active participant in this learning process by discussing theoretical topics, solving practical problems in and out the class, writing reports about accounting events and working in groups.

The mention "Matrícula de Honor" may be awarded to students who have obtained a grade of equal to or higher than 9.0. The number of students may not exceed 5% of the number of students enrolled in a subject in the corresponding academic year, unless the number of students enrolled in a subject in the corresponding enrolled students is less than 20, in which case only one "Matrícula Honor" may be awarded. of Honour" may be awarded. In the event that the teaching staff decides to award such a grade, if the number of candidates for "Honours" is higher than the maximum allowed, it will be awarded to the person/s who have obtained a higher final grade than the maximum allowed. who has obtained a higher final grade (provided that it is higher than 9). In the event of tie in the final grade, an additional test will be held.

#### 8.2.2 Examinations Convocatory II

In Convocatory II and other more, the final grade will be 100% of the grade obtained in the final exam, which will follow the same format, evaluation and grading criteria as the exams of the ordinary exams (Convocatory I). It will consist of a theoretical part (40%) and another practical part (60%), and a minimum of 3 must be obtained in both parts in order to pass it.

#### 8.2.3 Examinations Convocatory III

In Convocatory III, the final grade will be 100% of the grade obtained in the final exam, which will follow the same format, evaluation and grading criteria as the exams of the ordinary exams (Convocatory I). It will consist of a theoretical part (40%) and another practical part (60%), and a minimum of 3 must be obtained in both parts in order to pass it.

#### 8.2.4 Extraordinary Convocatory

## ANEXO I

In Extraordinary convocatory, the final grade will be 100% of the grade obtained in the final exam, which will follow the same format, evaluation and grading criteria as the exams of the ordinary exams (Convocatory I). It will consist of a theoretical part (40%) and another practical part (60%), and a minimum of 3 must be obtained in both parts in order to pass it.

### 8.3 Single Final Evaluation:

In accordance with article 8 of the Evaluation Regulations for Undergraduate Degrees and Official Master's Degree of the University of Huelva (approved by the Government Council on March 13, 2019), the student will be eligible for the final single evaluation in both first weeks of teaching the subject. To do this, you must inform your decision through the document published in the digital platform of the subject and, in the case that you are not registered in said platform within the period stipulated to make the request, submit it in the Secretariat of the Department of Financial Economics and Accounting.

The final grade will be 100% of the mark obtained in the final exam, which will include a written exam with the same format as the examination convocatory I: It will consist of a theoretical part (40%) and another practical part (60%), and a minimum of 3 must be obtained in both parts in order to pass it.

The mention "With Honours" may be awarded to students who have obtained a grade of equal to or higher than 9.0. The number of students may not exceed 5% of the number of students enrolled in a subject in the corresponding academic year, unless the number of students enrolled in a subject in the corresponding enrolled students is less than 20, in which case only one " With Honours" may be awarded. of Honour" may be awarded. In the event that the teaching staff decides to award such a grade, if the number of candidates for "Honours" is higher than the maximum allowed, it will be awarded to the person/s who have obtained a higher final grade than the maximum allowed. who has obtained a higher final grade (provided that it is higher than 9). In the event of In the event of a tie in the final grade, an additional test will be held.