



Academic year	2015-16
Subject	20537 - Balance Analysis and Management Control
Group	Group 42, 2S, GTUR
Teaching guide	A
Language	English

Subject identification

Subject	20537 - Balance Analysis and Management Control
Credits	3 de presencials (75 hours) 3 de no presencials (75 hours) 6 de totals (150 hours).
Group	Group 42, 2S, GTUR (Campus Extens)
Teaching period	Second semester
Teaching language	English

Professors

Lecturers	Horari d'atenció als alumnes					
	Starting time	Finishing time	Day	Start date	Finish date	Office
Antoni Ramis Planas	15:30	16:30	Friday	01/10/2015	30/06/2016	DB19

Contextualisation

Requirements

Basic Accountancy and Financial Skills

Essential requirements

Initial Accountancy Knowledge

Recommendable

Basical Understanding of Financial Statements

Skills

Skills and Abilities

Specific

- * CE-7. Learning to gather, process, analyse and interpret information and to tackle tourism issues through the application of specific skills used by workers employed in different branches of tourism, including the appropriate use of information and communication technologies (ITC)..
- * CE-11. Demonstrating a command of a wide range of analytical and observational strategies, developed through habitual research methods used in different scientific fields during his/her academic training and consolidated in the workplace..



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Generic

- * CG-3: Having the capacity to gather and interpret relevant quantitative, qualitative and spatial data, so as to make judgements that entail critical reflection on relevant tourism-related subjects of a spatial, social, economic, legal, scientific and ethical nature..
- * CG-4: Being able to get across information, ideas, problems and solutions in any of the tourism-related subject areas to both a specialist and non-specialist public..

Basic

- * You may consult the basic competencies students will have to achieve by the end of the degree at the following address: <http://www.uib.eu/study/grau/Basic-Competences-In-Bachelors-Degree-Studies/>

Content

Management Control & Financial Statements Analysis

Theme content

Budget. Budget Building & Financial Control

1. Budgets Targets and Fundamentals
2. Budget Building: Financials, KPIs and Statistics
3. Hospitality Budgeting
4. Beyond Budget Methodology

USOFA. Uniform System of Accounts

1. History and development of Uniform System
2. Methodology, Users, Targets and Builders
3. Management Control and internal audit of USOFA
4. How to build a Hospitality Reporting Structure based on Uniform System?

Management Control. Management Control

1. Full Accountancy Project: Cost Control and Financial Statements
2. Control steps and internal control
3. Inputs and Outputs from a Management Control Department
4. Example of a Management Control Process

Intro Analysis. Financial Statements Analysis

1. Introduction, Basic Knowledge and Uses
2. Financial Statements Components and interact in between them
3. Static Financial Analysis
4. Dynamic Financial Analysis
5. KPIs in Hospitality Financials

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Teaching methodology

In-class work activities

Modality	Name	Typ. Grp.	Description	Hours
Theory classes	Lectures	Large group (G)	Knowledge, Practices, examples and study guidelines in lectures.	75

At the beginning of the semester a schedule of the subject will be made available to students through the UIBdigital platform. The schedule shall at least include the dates when the continuing assessment tests will be conducted and the hand-in dates for the assignments. In addition, the lecturer shall inform students as to whether the subject work plan will be carried out through the schedule or through another way included in the Campus Extens platform.

Distance education work activities

Modality	Name	Description	Hours
Individual self-study	Budget and USOFA Practice	Implant a Budget Methodology and Process in a Company. It should be a fiction or real one. It must be described and then justified which budget methodology will be used and pros and cons of use. In-class presentation required	75

Specific risks and protective measures

The learning activities of this course do not entail specific health or safety risks for the students and therefore no special protective measures are needed.

Student learning assessment

Lectures

Modality	Theory classes
Technique	Oral tests (retrievable)
Description	Knowledge, Practices, examples and study guidelines in lectures.
Assessment criteria	
Final grade percentage:	60% for the training plan A with minimum grade 4.5
Final grade percentage:	70% for the training plan B with minimum grade 5



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Budget and USOFA Practice

Modality	Individual self-study
Technique	Papers and projects (retrievable)
Description	Implant a Budget Methodology and Process in a Company. It should be a fiction or real one. It must be described and then justified which budget methodology will be used and pros and cons of use. In-class presentation required
Assessment criteria	
Final grade percentage:	40% for the training plan A
Final grade percentage:	30% for the training plan B

Resources, bibliography and additional documentation

