



Syllabus

Subject

Subject / Group	20537 - Balance Analysis and Management Control / 42
Degree	Degree in Tourism - Fourth year
Credits	6
Period	1st semester
Language of instruction	English

Professors

Lecturers	Office hours for students					
	Starting time	Finishing time	Day	Start date	End date	Office / Building
Patricia Horrach Rosselló <i>Responsible</i> patricia.horrach@uib.es	13:00	14:00	Tuesday	09/09/2019	16/02/2020	Despatx subdirecció - Arxiduc Lluís Salvador
	13:00	14:00	Monday	17/02/2020	31/07/2020	Despatx subdirecció - Arxiduc Lluís Salvador
Antoni Ramis Planas antoni.ramis@uib.cat	You need to book a date with the professor in order to attend a tutoring session.					

Context

Requirements

Basic Accountancy and Financial Skills

Essential

Initial Accountancy Knowledge

Recommended

Basical Understanding of Financial Statements

Skills



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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.

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

Range of topics

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

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2. Financial Statements Components and interaction in between them
3. Static Financial Analysis
4. Dynamic Financial Analysis
5. KPIs in Hospitality Financials

Teaching methodology

In-class work activities (3 credits, 75 hours)

Modality	Name	Typ. Grp.	Description	Hours
Theory classes	Lectures	Large group (G)	Knowledge, Practices, examples and study guidelines in lectures.	69
Assessment	Budget and USOFA Practice	Large group (G)	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	3
Assessment	Financial Analysis cases	Large group (G)	Problem solving on Financial Statement analysis	3

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 Aula Digital platform.

Distance education tasks (3 credits, 75 hours)

Modality	Name	Description	Hours
Individual self-study	Self-study and practices	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. Preparation of Financial Analysis cases	75

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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

Frau en elements d'avaluació

In accordance with article 33 of Regulation of academic studies, "regardless of the disciplinary procedure that may be followed against the offending student, the demonstrably fraudulent performance of any of the evaluation elements included in the teaching guides of the subjects will lead, at the discretion of the teacher, a undervaluation in the qualification that may involve the qualification of "suspense 0" in the annual evaluation of the subject".

Budget and USOFA Practice

Modality	Assessment
Technique	Papers and projects (recoverable)
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: 70% for pathway A with a minimum grade of 4

Final grade percentage: 70% for pathway B with a minimum grade of 4

Financial Analysis cases

Modality	Assessment
Technique	Papers and projects (recoverable)
Description	Problem solving on Financial Statement analysis

Assessment criteria

Final grade percentage: 30% for pathway A with a minimum grade of 4

Final grade percentage: 30% for pathway B with a minimum grade of 4

Resources, bibliography and additional documentation

