



Centre adscrit



UNIVERSITAT DE  
BARCELONA

## COURSE CONTENT

### Master Degree in Tourism Business Management

*Academic year 2024/2025*

Code-Course	590002 ECONOMIC AND FINANCIAL MANAGEMENT			
Thematic area	Administration and Management of Tourism Companies			
Course type	Mandatory	Credits	3	
Language	English			
Professors	Antoni Matas			
In-class hours	21	Teacher-led learning hours	Individual work hours	25

#### BRIEF COURSE DESCRIPTION

After understanding the economic-financial structure of a company, we must know how to analyse it: studying its evolution over different financial years and, therefore, being able to diagnose its current situation, understanding its degree of solvency, foreseeing its future growth and decide, if needed, what solutions should be adopted in the event of possible difficulties.

Based on this information, the appropriate decisions can be taken at any given moment, and operational and financial budgets can be established, which, depending on the objectives set, provide the framework for action by the company's managers. Executing these budgets will allow the control of the company's management to be carried out, to know the concordance or discordance between the established objectives and the results obtained.

The content of this subject is eminently practical, with the continuous resolution of assumption that allow the knowledge acquired throughout the theoretical sessions to be put into practice.

#### BASIC SKILLS

CB8- Students can integrate knowledge and face the complexity of making judgements based on incomplete or limited information, including reflections on the social and ethical responsibilities linked to applying their knowledge and judgements.

CB10- Students possess the learning skills that will enable them to continue studying in a way that will be largely self-directed or autonomous



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### GENERAL SKILLS

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GC1- Business orientation.

GC2- Exercising leadership.

GC7- Identifying, proposing, or solving a problem in a relevant and creative way, interpreting and critically evaluating the results obtained.

### SPECIFIC SKILLS

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SC4- Optimising the management of the economic and financial resources of the undertaken tourism projects.

### LEARNING OBJECTIVES

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RO07 Controlling the evolution of business development and the necessary management and direction instruments at all times.

RO08 Analysing the economic-financial structure of the company, studying its evolution throughout different financial years, foreseeing its future situation, and adopting measures in the event of possible difficulties.

RO09 Seeking a financial balance between investment and financing.

RO10 Optimising the profitability obtained and the cost of the necessary resources for the provision of the services offered by the company.

RO14 Understanding tourism projects as a complex system which must be approached from a multidisciplinary perspective and aligned with the business strategy.

RO15 Developing entrepreneurial initiatives in the tourism sector based on an in-depth knowledge of the industry.

### ACADEMIC CONTENTS

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1.ECONOMICS AND FINANCE IN THE TOURISM ENTERPRISE



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- 1.1. Introduction and Macro Financial Risks (the environment)
- 1.2. Analysis of the P&L Analysis Ide Balance Sheet I
- 2.ECONOMIC ANALYSIS AND ITS IMPORTANCE IN THE COMPANY'S DECISION MAKING PROCESS
  - 2.1. Balance Sheet Analysis II
  - 2.2. Analysis of P&L II
  - 2.3. Management Control
- 3.FINANCIAL ANALYSIS AND ITS IMPORTANCE IN THE COMPANY'S DECISION MAKING PROCESS
  - 3.1. Financial Planning
  - 3.2. Financial Operations
  - 3.3. Selection and Valuation of Investments, Assets and Firms .
- 4.ANALYSIS AND RESOLUTION OF A REAL CASE + CHALLENGE
  - 4.1. Practical Case: Decision-making from financial data
- 5.ROI & ECONOMIC KPIs
  - 5.1. Examples of Digital Marketing, Events, and Sustainability in the Tourism Enterprise
- 6.BUDGETING
  - 6.1. Budget creation from a real case
- 7.ECONOMIC AND FINANCIAL PLAN
  - 7.1. Preparation of an Economic and Financial Plan

### LEARNING METHODOLOGY

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The learning methodologies planned for the subject combine a number of processes being the most remarkable the cognitive methods related to the comprehension of the principles of tourism and the global tourism system as well as the inclusion of a set of skills, mainly technical.

Student participation and discussion of the proposed topics will be particularly encouraged. The student's collaboration in following the proposed readings and exercises will be fundamental to contribute to a well-founded and agile participation in class.



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The spirit of research and documentation will be encouraged, as well as the ability to work autonomously, through the development of exercises and work by the student, both in and out of class.

The activities and methodologies -both group and individual- designed for this subject are the following:

- Lectures
- Case studies
- Guided discussions
- Practical exercises
- Problem-based learning

#### ASSESSMENT SYSTEM

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The assessment system measures the student's achievement of learning outcomes regarding the subject's competences and contents. Given the nature of this program, an essential part of the learning process is based on the active participation of the students during the sessions. For this reason, attending at least 80% of the sessions is considered mandatory. In each session, the student must sign the attendance control.

Students may choose continuous assessment or single assessment:

**Continuous Assessment:** the teaching-learning process is assessed by a continuous monitoring of the work done by the students throughout the course and a final individual examination. Students must attend classes to be assessed by continuous assessment.

**Single Assessment:** for those students who cannot come to class regularly, they can choose to be assessed by a single assessment. The teaching-learning process is assessed by means of the assessment of all activities and an in-person individual examination at the end of the course.

To qualify for this form of assessment, students must apply within the first 15 days of the start of the course by contacting his/her program coordinator.

The assessment activities planning will be public for the students from the first day of class.

ACTIVITIES	CONTINUOUS	SINGLE	DEADLINE
Activity 1: GROUP CHALLENGE (CA) INDIVIDUAL (SA): It consists of a challenge that the student must develop and	40 %	40 %	Week 2



that is based on the economic-financial content taught

Activity 2: Final Individual Activity (CA/SA): It consists of the realization of an Economic and Financial Plan.

	60 %	60 %	Week 3
TOTAL	100%	100%	

To pass the course, it is mandatory to have obtained a minimum final grade of "5", as long as the student has completed the individual exam/s or work/s established in the course. This exam/s or final work/s must be graded with a minimum of "4" to be able to calculate the average of all the assessment activities carried out during the course.

#### Revision and Reassessment of the Course

The student has the right to revise all the evidence that has been designed for the assessment of learning. The revision period is public and is available in the evaluation section of the subject, on the virtual campus. It is the duty of the student to read and understand the review and reassessment processes of the subject. All requests for review must follow the established process in a timely manner. Any request for review outside the established process will not be considered estimated.

If a student fails to achieve the learning objectives of the course, to opt for the subject reassessment it will be necessary to have obtained a final grade of the subject between "4-4.9", and to have attended the individual final exam/s or final work/s of the course.

The reassessment process will only involve the modification of the final grade in the case that the new assessment activity is passed, and, in any case, the maximum grade will be "5". This grade will be averaged with the other grades of the assessment activities carried out by the student during the corresponding academic period, considering the percentages established in each subject, setting the final grade for the course.

#### COPY AND PLAGIARISM

Without prejudice to others that are considered appropriate and in accordance with current academic discipline regulations, irregularities committed by a student that may lead to a variation in the grade will be valued with a zero (0) mark. Evaluation activities classified in this way and by this procedure will not be reassessed or recovered. These irregularities include, among others:



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- The total or partial copy of a practical activity, report or any other assessment activity.
- Letting others copy the test/work.
- Submit group work that has not been fully completed by group members
- Present as your own those materials produced by a third party, even if they are translations or adaptations, and in general, works with non-original and exclusive elements of the student\*\*1
- Have communication devices (such as mobile phones, smart watches, etc.) accessible during theory assessment tests - individual practices (exams).

\*\*Artificial Intelligence is considered a third party

#### BASIC REFERENCES

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Gillespie, A. (2013). Business economics. Second edition. Oxford: Oxford University Press.

#### EXTENDED REFERENCES

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Chaves Ávila, R., & Monzón Campos, J. L. (2018). La economía social ante los paradigmas económicos emergentes: innovación social, economía colaborativa, economía circular, responsabilidad social empresarial, economía del bien común, empresa social y economía solidaria. CIRIEC-España Revista de economía pública, social y cooperativa, 2018, num. 93, p. 5-50.

Jaime Eslava, J. (2013). Finanzas para el marketing y las ventas. Cómo planificar y controlar la gestión comercial. Esic Editorial.

Delgado, J. M. (2013). EL ANÁLISIS FINANCIERO Y SU IMPORTANCIA EN LA GESTIÓN DE EMPRESAS TURÍSTICAS. Cultura: Revista de la Asociación de Docentes de la USMP, 27.

Díaz Meneses, L. E., & Rodríguez Chávez, W. J. (2018). Análisis del conocimiento y aplicación de las herramientas financieras punto de equilibrio, ROA, ROE, ROI, EBITDA, EVA y estructura de capital en la pequeña empresa del Valle del Cauca 2017 (Doctoral dissertation, Universidad Santiago de Cali).

Gillespie, A. (2013). Business economics. Second edition. Oxford: Oxford University Press.

González Fernández-Villavicencio, N. (2015). ROI en medios sociales: campañas de marketing en bibliotecas. El profesional de la Información, 24 (1), 22-30.

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<sup>1</sup>Artificial Intelligence is considered a third party