



Centre adscrit



UNIVERSITAT DE  
BARCELONA

# COURSE CONTENT

## Bachelor's Degree in Tourism

Code-Course	063603 – Investment and financial management of digital projects				
Year	3 <sup>rd</sup>	Credits	6 ECTS		
Thematic Area	Economics and Finance		Course Type	Specialization	
In-class hours	48h	Teacher-led learning hours	48h	Individual work hours	54h

### BRIEF COURSE DESCRIPTION

This subject will allow the student to understand and acquire knowledge of all financial management processes in innovation and entrepreneurship projects. It will allow designing the foundations of a digital business plan, from the initial investment to the monitoring of the project and its control.

It will allow to acquire advanced knowledge of tools to create your own trading account, as well as a business plan based on B2C or B2B models.

The subject will be developed in a teamwork environment, with the aim of modeling treasury, investment, leverage plans and how to explain and sell innovation to project or company investors.

This course is an opportunity to understand finance for non-financial people, as well as to control the statements and tax obligations of a company.

You will learn the metrics of finance in the company and the relationship with stakeholders as well as the Kpi's of the finance area of a company.

### BASIC SKILLS

BS02 – Students must be able to apply their knowledge to their work in a professional way and possess the skills used to develop and defend arguments and solve problems within their study field.



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### GENERAL SKILLS

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GS03- Have initiative and an entrepreneurial spirit.

### SPECIFIC SKILLS

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SS05- Understand and apply the political, legal, and institutional framework that regulates tourism companies and activities.

SS14- Identify and manage the internal aspects, functions, and operational processes of tourism business units.

### LEARNING OBJECTIVES

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1. To know instruments and mechanisms for obtaining financial resources.

### ACADEMIC CONTENTS

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#### 1. Lesson 1. Main subjects on Corporate Finance

- 1.1 Introduction
- 1.2 Balance Sheet and P&L
- 1.3 P&L budget
- 1.4 Break even point
- 1.5 Digital metrics for sales forecasting
- 1.6 Business case

#### 2. Lesson 2. Working Capital and Cash Flow



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### 2. Introduction

#### 2.2 Working capital & Cash Conversion Cycle

#### 2.3 Cash Flow

#### 2.4 Business case

### 3. Lesson 3. Financial strategy

#### 3.1 Financial needs types

#### 3.2 Traditional financial sources

#### 3.3 Private equity sources

#### 3.4 Business case

### 4. Lesson 4. Investments assessment

#### 4.1 Introduction

#### 4.2 Main ratios for investment assessment: NPV, IRR and Payback

#### 4.3 Return of investments in digital environments

#### 4.3 Business case

## 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.

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.

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 in order to be assessed by continuous assessment.

**Single Assessment:** for those students who cannot come to class regularly, they can choose to be assessed by single assessment. The teaching-learning process is assessed by means of the assessment of all activities and 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 through the assessment section of Virtual Campus.

The assessment activities planning will be public for the students from the start.

Activities	Type	Continuous	Single	Week deadline
Midterm exam: P&L and CF	Individual	20 %	0 %	Week 6
Activity: Financial Plan design	Group	30 %	40 %	Week 15
Individual Final Exam	Individual	50 %	60 %	At the end of the course
	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" in order to be able to calculate the average of all the assessment activities carried out during the course.

#### Revision and Reassessment of the Course



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The student has the right to revise all the evidences that have been designed for the assessment of learning.

If a student fails to achieve the learning objectives of the course, in order 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.

### REFERENCES

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- Pastor, A. (2015) La ciencia humilde. Crítica.
- Pereira, F. & Grandes M. J. (2015) Dirección y Contabilidad Financiera. Eunsa.
- Moscoso, P. & Lago, A. (2016) Gestión de operaciones para directivos. Mc Graw Hill.
- AMAT, ORIOL. Contabilidad y Finanzas de Hoteles. Editorial Gestión 2000. Barcelona.
- AMAT, ORIOL i CAMPA, FERNANDO (2008). Contabilidad y finanzas para no financieros. Ediciones Deusto. Barcelona.
- Amar, O. & Puig, X. (2018) Master en Finanzas. Profit.
- Brealey M. (2009) Principios de Finanzas corporativas (9ª Ed.) McGraw-Hill.
- Kiyosaki, R. T. (2016) Padre Rico, padre Pobre. De Bolsillo.
- Breves tutoriales de Xavier Sala i Martin [e-KONOMIA con Xavier Sala i Martin](#)
- Curso Fundamentales desde cero (varias sesiones: 1, 2, 3, 4, etc.) [RANKIA](#)