



Centre adscrit



UNIVERSITAT DE  
BARCELONA

# SYLLABUS

## Master in Tourism Business Management

Code - Course	590002 – Economic and financial management		
Course year	1	Credits	3 ECST
Thematic Area	Tourism business administration and management	Course type	Compulsory
In-class hours	21 hours	Hours of individual work	54 hores

### BRIEF COURSE DESCRIPTION

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It is very important to know the economic and financial structure of a company and how to analyse it by studying its evolution throughout the different tax years in order to identify its current situation and its solvency ratio. Moreover, the analysis allows us to forecast its future evolution and to solve any problem if necessary.

The results of the analysis will help us to take decisions and to establish an operational budget and a financial budget which will allow us to know the company's manager framework for action. The implementation of the budgets will let directors to manage the company with the objective of knowing the correspondences and differences between the established objectives and the results achieved.

This course unit content is eminently practical so students will be required to put into practice their knowledge throughout the sessions.

### BASIC SKILLS

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BS8- Students should be able to integrate knowledge and meet the challenge posed by the complexity of formulating judgments based on information which, despite being incomplete or emulated, allows for the inclusion of reflections on the social and ethical responsibilities related to the application of their knowledge and judgment.

BS10- Students should gain learning skills that allow them autonomous or self-directed lifelong learning.



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### GENERAL SKILLS

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CG1 – Business oriented.

CG7 – Identify, pose or solve a problem in a meaningful and creative manner, critically interpreting and evaluating the results obtained.

### SPECIFIC SKILLS

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SS4 – Optimize the management of the human and economic resources of the undertaken tourism projects.

### ACADEMIC CONTENT

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1. Basic concepts.
2. Economic and financial analysis.
3. Budgeting as a management tool.
4. Practical applications.

### LEARNING METHODOLOGY

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This is a face to face course where students will carry out theoretical and practical activities to work the different contents. Case studies will be conducted in order to contextualize the concepts addressed in each lesson. Students' active participation will be essential for the correct progress of the course.

Courses are given by a group of teachers and professionals of tourism, e-marketing and internet fields. Coordinators are there to stimulate educational process and to provide course tracking.

### ASSESSMENT SYSTEM

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The evaluation process determines the degree of a student's achieved learning with regards to the competencies of the course in hand.

Students are able to request to be evaluated via a system of continuous assessment along the academic year or a single assessment at the end of the established period of time.

**Continuous Assessment** consists of the evaluation of the teaching-learning process based on the continuous monitoring of the student's performance through the acquired comprehension, coursework and exams. Attending a minimum of 80% of the classes is required to follow this system.

**Single Assessment** consists in the evaluation of the student's learning administered at the end of the established period of time. This system of evaluation is available for all students that provide appropriate proof of their inability to regularly attend class. This assessment is determined based on the learning evidences proven through this evaluation.

Evaluation systems	Continuous	Single
Individual task	60 %	60 %
Group task	40 %	40 % <sup>1</sup>

### Review and Reassessment of the Course

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<sup>1</sup> If the student is assessed by means of the final examination, he or she will do this activity individually.



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The student has the right to review 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 reassessment of the course and submit a new reassessment task, it will be mandatory to fulfil one of these conditions:

A) Students must have been awarded a mean grade of 5.0 or higher in relation to the activities carried out throughout the semester without taking into account the final exam/s (both continuous assessment and single assessment) and having attended the final exam.

B) Students must have been awarded a final minimum grade of 4.0 in the overall course.

### REFERENCES

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AMAT, O. (2003): Análisis económico financiero. Ed. Gestión 2000; 12ª edición.

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FERNÁNDEZ, JOSÉ ANTONIO et al.: Cómo interpretar un Balance. Ed. Deusto.

FRIDSON, MARTIN: La interpretación de los estados financieros. Ed. Deusto 2000.

MASSONS I RABASSA, JOAN: Finanzas. Análisis y estrategia financiera. Ed. Hispano Europea 2003.

NAVALÓN, MARC et al.: E-finanzas: Dirección financiera con las nuevas tecnologías. Ed. Gestión 2000.



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