

FINANCIAL STATEMENTS AND MANAGEMENT ACCOUNTING 2016-2017

Bachelor Degree:	Tourism	207G
Course title:	Financial Statements and Management Accounting	512
Year/Semester:	1Q	ECTS Credits: 6

DEPARTMENT

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PART 1: Financial Statement Analysis.
 Chapter 1 Financial information and financial statement analysis
 Chapter 2 Financial statement analysis: introduction
 Chapter 3 Financial Statement Analysis: current assets and liabilities.
 Chapter 4 Financial Statement Analysis: non current assets and liabilities.
 Chapter 5 Income Statement Analysis
 PART 2: Management accounting
 Chapter 6 Full costs analysis.
 Chapter 7 Variable costs model and break-even-point.
 Chapter 8 Budgeting control
 PART 3: Informatics' practices
 Financial Statement Analysis: case study.

REFERENCES

Title
Muñoz, A., 2009. Análisis de Estados Financieros. Ediciones Académicas, Madrid.
Muñoz, A., 2009. Análisis de Estados Financieros. Ejercicios y test. Ediciones Académicas, Madrid.
Del Campo, P., Parte, L., 2012. Contabilidad de costes y de gestión para la empresa turística. Ediciones Académicas, Madrid.

EVALUATION SYSTEM

Evaluation system	Recoverable	Non recoverable
Case studies and others		40%
Written tests	60%	