Universidad Rey Juan Carlos

TEACHING GUIDE

MANAGEMENT ACCOUNTING: PLANNING AND CONTROL

MÁSTER U. EN INTERNATIONAL TOURISM MANAGEMENT (INGLÉS) (Plan antiguo)

ACADEMIC YEAR 2026-27

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I.-Subject Identification	
Type	OBLIGATORIA
Teaching period	1 course, 1S semester
Nº of credits	3
Language in wich the subject is taught	English

II.-Presentation

Tourist enterprises develop their operations in an environment of increasing complexity, for not only their intrinsic characteristics, but also the greater difficulty of organisational processes and the globalization of business operations.
In this context, it is important that the address of the tourist organizations is able to improve performance through more efficient management processes and the design of appropriate instruments of management control.
This module aims to provide students the fundamentals of management control and the main tools for decision-making: instruments of internal governance, strategic management of costs, standard accounting systems (Uniform System of Accounts for Lodging Industry), benefit analysis coste-volumen-, budgeting, budgetary control, management and balanced scorecard indicators.
For proper monitoring of the module are recommended basic knowledge of accounting and finance.

III.-Learning outcomes

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CB10 Have the necessary skills to continue studying in a self-directed and autonomous manner.
CB6 Have and understand knowledge that provides a basis or opportunity to be original in the development and/or implementation of ideas, often in a research context.
CB8 Ability to integrate knowledge and face the complexity of making judgements based on information, whether incomplete or limited, that include considerations on social and ethical responsibilities.
CB9 Know how to communicate conclusions, and provide the knowledge and reasons to support them, to specialised and non-specialised audiences in a clear manner and without ambiguities.
CG01 Acquire advanced training, specialised and multidisciplinary, in the field of tourism.
CG04 Ability to apply acquired knowledge and problem-solving abilities to new, broader and multidisciplinary environments.
CG05 Continuous learning, self-directed and autonomous.
CG07 Ability to present and argue results, to both specialised audiences and the general public.
CG08 Ethical commitment and social responsibility in the field of tourism.
CG10 Be able to define priorities in order to achieve objectives, organising deadlines and necessary resources and controlling the processes established.
CG11 Ability to organise information and acquire knowledge from different documentary sources.
CG13 Promote the academic training of professionals within the field of tourism.
CG14 Promote research and the progress of knowledge in the field of tourism.
CT01 Ability to adapt to new situations.
CT02 Autonomous learning.
CT03 Capacity for analysis and synthesis.
CT04 Information management skills.
CT05 Planning and organisation skills.
CT06 Ethical commitment.
CT07 Oral and written communication skills in mother tongue.
CT10 IT knowledge relevant to the area of study.
CT15 Motivation for quality.
CT16 Critical thinking.
CT18 Problem solving skills.
CT20 Decision making abilities.
CE02 Interpretation of the internal information of a business for effective strategic planning.
CE05 Application of the fundamentals of innovation management, efficiency and competitiveness to the management of tourism organisations (public and private).
CE06 Manage the levels of competency of all functional areas of a tourism organisation.
CE07 Apply the specialised techniques of economic and financial management to tourism organisations.
CE08 Implementation of management and control systems in tourism organisations.
CE09 Critical analysis of tourism activities and their international context for the identification of threats and development of opportunities.
CE17 Design the start-up process of tourism products and envisage new projects for businesses or services.
CE19 Knowledge of the different costing systems and implementation in management control and decision making strategies.
CE20 Simulate the effects on profitability of making price and product decisions in tourism companies.
CE21 Knowledge of the interrelationships between the formulation of budgets and the business plan.
CE22 Interpretation of the indicators included in the balanced scorecard of a tourism company.
CE23 Elaborate provisional financial statements for tourism organisations.
CE24 Put theory to practice in order to apply general budget and control concepts to the specific scenarios of tourism organisations.
CE25 In-depth knowledge of the USALI system as a tool to improve the management of hotels.

- Key for degrees not adapted to RD 822/21: **CB** - basic competences, **CG** - generic competences, **CE** - specific competences, **CT** - transversal competences.
- Key for degrees adapted to RD 822/21: **CON** - knowledge, **COM** - competences, **HAB** - skills.

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IV.-Contents

IV.A.-Syllabus

I. STRATEGIC COSTS AND SALES MANAGEMENT

1.Introduction to basic cost models and profit analysis

Principles of basic cost models and profits analysis.

Cost behaviour analysis.

Absorption costing and variable costing.

Cost Volume profit analysis.

2. Financial information for lodging management : the Uniform System of Account for the Lodging Industry USALI (Uniform System of Account for the Lodging Industry).

Structure and goals of this system: Sales – Costs- Margin

Information about main departments.

Departmental results.

Generally accepted financial principles in the USALI

G.O.P.

Net profit

3. Management indicators and Balanced scorec

Indicators concepts and classification: Lodging Key Performance Indicators

Rooms main ratios (occupancy, ADR, RevPar,…)

Food and Beverage main ratios (F&B costs/sales, menu engineering, etc.).

Financial indicators: solvency, liquidity, ROI, etc.

Human resources Indicators

Balance Scorecard

II. BUDGETING AS A MANAGEMENT TOOL

4. Budgetary control

The budgeting process

The master Budget

Provisonal financial statements.

Deviation analyisis

IV.B.-Training activities

Type	Title
Lectures	Study of the information that contains this course
Lectures	Hotel Association of New York City (2014): Uniform System of Accounts for the Lodging Industry.
Prácticas / Resolución de ejercicios	Practical cases (on-site model)

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V.-Student workload	
Theoretical sessions	10
Resolution of exercises, problems, case studies, etc.	12
Practical sessions in experimental, technological and clinical laboratories, fieldwork, etc.	0
Tests and/or exams	2
Academic tutorials	6
Related activities: conferences, seminars, etc.	0
Preparation of theoretical sessions and self-study	15
Preparation of practical tasks, exercises, case studies, projects, etc.	20
Preparation for tests and/or exams	10
Total student workload	75

VI.-Methodology and academic programme

Type	Period	Content
Theoretical sessions	Week 1 to Week 8	The professor explains a synthesis of each chapter. These explanations will supplemented by the recommended readings and the material available by the student. This course will be a mixed system, combining face-to-face learning and remote learning. If it would be necessary, only the remote learning, all material will be supplied throughout aula virtual.
Practical sessions	Week 1 to Week 8	Problem-based learning. In a coordinated and parallel manner to the theoretical instruction, practical cases related to the subjects studied will be held. This course will be a mixed system, combining face-to-face learning and remote learning. If it would be necessary, only the remote learning, all material will be supplied throughout aula virtual.
Academic tutorials	Week 1 to Week 8	each week and chapter, only on student request

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VII.-Assessment methods

The general assessment method is continuous as established in the *Regulation for the Assessment of Learning Outcomes* of Rey Juan Carlos University.
All the assessment systems established in the degree report must be employed, except for those that have a minimum weight of 0%, which can be used by professors in the academic years they consider relevant. Each assessment system may be applied through one or more assessment activities, consistent with the system. No assessment activity can exceed individually 60% of the overall grade for the subject.
The sum of non re-evaluable activities cannot exceed 40% of the overall grade for the subject and, in general, should not have an established minimum grade (except for practical activities in which, strictly speaking, the conditions of the ordinary call cannot be reproduced in the extraordinary call).
Those students who do not manage to pass the subject in the ordinary call, or do not attend this first call, may attend the extraordinary call only for failed re-evaluable assessment activities.
The distribution and characteristics of the assessment activities are described below.

VII.A.-Description and weight of the assessment activities

Exams and other assessment tests of each module.
The professors will adapt evaluations to the group.

VII.B. Assessment of students with academic exemption from class attendance

Having Academic Exemption from Class Attendance (DAAC) does not imply that students are automatically exempt from participating in the continuous assessment activities or in the training activities of compulsory attendance as established in the teaching guide. Once the exemption has been granted, students must contact the subject's teaching staff, who will propose the adaptations he/she may consider relevant, as long as they guarantee the acquisition and adequate assessment of the learning goals established. Students must maintain adequate communication with the teaching staff so that they may provide information on the dates for training and assessment activities, if these are not established in the programme and available for students at the time of achieving the exemption.
Subject with possibility of academic exemption: Yes.

VII.C. Review of assessment activities

In accordance with the Regulation for the Assessment of Learning Outcomes of Rey Juan Carlos University.

VII.D.-Students with a disability or special educational needs

In order to guarantee equal opportunities, non-discrimination, universal accessibility and academic success, students with disabilities or especial education needs may request curricular adaptations to follow their studies. These adaptations will be provided by the Unit of Attention to People with Disabilities of Rey Juan Carlos University, in accordance with the regulation which regulates the service for the Attention of People with Disabilities at the University. This Unit will issue a report for curricular adaptations, so that students with disabilities or special education needs must contact the service (at e-mail discapacidad.programa@urjc.es) in order to provide relevant information for different educational alternatives.

VII.E.-Academic behaviour, academic integrity and honesty

Rey Juan Carlos University is fully committed to the highest standards of academic integrity and honesty, so studying at the URJC means assuming and subscribing to the values of integrity and academic honesty set out in the University's Ethical Code. To support this process, the University has Rey Juan Carlos University's Academic Conduct Regulation as well as different tools (anti-plagiarism, supervision...) that offer a collective guarantee for the full development of these essential values.

VIII.-Teaching resources and materials

Basic bibliography

Rushmore, S.; O'Neill, J. W. (2015). Updated Benchmarks for Projecting Fixed and Variable componentes of Hotel Financial Performance. Cornell Hospitality Quarterly
Hotel Association of New York City (2014): Uniform System of Accounts for the Lodging Industry (Eleven Revised Edition). Educational Institute of the American Hotel &Motel Association, Michigan, USA.
Martin G. J. and Michael M. Coltman (2004): Hospitality Management Accounting. John Wiley and Sons, Inc., 2004.
R. Kotas (1999): Management Accounting for Hospitality and Tourism. Cengage Learning EMEA, 1999 Business & Economics.
Martín, R.; Parte, L.; Uroz, F.; Campa, F.; Such, MJ, y Vacas,C. (2015): Sistema uniforme de cuentas para los establecimientos hoteleros. Asociación Española de Contabilidad y Administración de Empresas (AECA), documento 3 de la Serie Turismo, Madrid.

Consultation bibliography

Complementary Bibliography
Kaplan, R. S., & Norton, D. P. (2005). *The balanced scorecard: measures that drive performance*. Harvard Business School Publishing.
Kaplan, R. S. and D.P. Norton (1996b) Using the Balanced Scorecard as a Strategic Management System," Harvard Business Review (January-February):75-85.
Lewis, R. W. (1955) Measuring, Reporting and Appraising Results of Operations with Reference to Goals, Plans and Budgets, Planning, Managing and Measuring the Business: A case study of management planning and control at General Electric Company, New York: Controllwership Foundation.
Raymond S. Schmidgall (2014) Evolution of the Uniform System of Accounts for the Lodging Industry, The Journal of Hospitality Financial Management, 22:1, 41-57
Rushmore Jr, S., & O'Neill, J. W. (2015). Updated Benchmarks for Projecting Fixed and Variable Components of Hotel Financial Performance. *Cornell Hospitality Quarterly*, *56*(1), 17-28.
Vacas, C.; Bonilla, M.J; Santos, M. y Avilés C. (2009): Fundamentos de contabilidad de costes y de gestión. Una visión práctica. Delta. Autor Editorial Delta, 2009

IX.-Professors

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