



Facultad Ciencias Empresariales y

GENERAL SPECIFICATIONS

2026-27

Subject Data

Name:

Introducción a la dirección financiera DELEX

English name:

Introduction to financial management

Code:

858710206

Type:

Compulsory

Hours:

	Total	In class	Out class
Time distribution	150	45	105

ECTS:

Standard group	Small groups			
	Classroom	Lab	Practices	Computer classroom
4.8	1.2	0	0	0

Departments:

ECONOMÍA FINANCIERA, CONTABILIDAD Y DIRECCIÓN DE OPERACIONES

Knowledge areas:

FINANCIAL ECONOMICS AND ACCOUNTING

Year:

2nd Year

Semester

First semester

ANEXO I

TEACHING STAFF

Name:	E-mail:	Telephone
JUAN CARLOS ROCA PULIDO	JCROCA@UHU.ES	
Others Data (Tutoring, schedule...)		
NAME JUAN CARLOS ROCA PULIDO DEPARTMENT OF FINANCIAL ECONOMICS, ACCOUNTING AND OPERATIONS MANAGEMENT AREA OF KNOWLEDGE FINANCIAL ECONOMICS AND ACCOUNTING OFFICE NUMBER 13 (mezzanine) Faculty of Business Sciences and Tourism LOCATION Faculty of Business Sciences and Tourism EMAIL jcroca@uhu.es PHONE 959217875 TUTORING SCHEDULE First semester Tuesday Thursday 10:30 – 1:30 p.m. 10:30 – 1:30 p.m. Second semester Monday Wednesday 10:30 – 13:30 10:30 – 13:30		

ANEXO I

SPECIFIC INFORMATION OF THE COURSE

I. Contents description:

I.1 In English:

Analysis and project selection. Economic and financial management. Financial analysis and viability of tourism companies.

I.2 In Spanish:

Análisis y selección de proyectos. Gestión económico-financiera. Análisis financiero y de viabilidad de la empresa turística.

2. Background:

2.1 Situation within the Degree:

Introductory subject to the financial management of tourism companies. It aims to provide students with the basic notions about the objectives and functions of the financial area of a tourism company.

CODE: 858710206 YEAR OF STUDY PLAN: 2010

TYPE: Compulsory

MODULE (SPANISH/ENGLISH): Management, Administration and Direction of Tourism Businesses

SUBJECT (SPANISH/ENGLISH): Financial Management of Tourism Business

YEAR: 2nd SEMESTER: 1st

Total credits (ECTS): 6.0 GG hours (80%): 36 GP hours (20%): 9

2.2 Recommendations

No requirement is established.

It is recommended to have completed and acquired basic training in Economics and Business Administration.

For the bilingual (DLEX) group it is mandatory to hold a B1 English level certificate obtained from one of the institutions established by the University of Huelva.

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3. Objectives (as result of teaching):

- Manage financial resources.
- Know how to carry out the short-term financial planning process of the tourism company and select its most interesting sources of financing.

4. Skills to be acquired

4.1 Specific Skills:

- CE38 - Manage financial resources.
CE45 - Know how to carry out the short-term financial planning process of the tourism company and select its most interesting sources of financing.

4.2 General, Basic or Transversal Skills:

- CB1 - That students have demonstrated knowledge and understanding in a field of study that builds upon their general secondary education, and is typically at a level that, although supported by advanced textbooks, also includes some aspects involving knowledge from the forefront of their field of study.
- CB2 - That students can apply their knowledge to their work or vocation in a professional manner and possess the competences usually demonstrated through devising and defending arguments and solving problems within their field of study.
- CB3 - That students have the ability to gather and interpret relevant data (normally within their field of study) to make judgements that include reflection on relevant social, scientific or ethical issues.
- CB4 - That students can communicate information, ideas, problems and solutions to both specialist and non-specialist audiences.
- CB5 - That students have developed the learning skills necessary to undertake further study with a high degree of autonomy.
- CG1 - That students develop cognitive, instrumental and attitudinal competences in the context of the tourism sector.
- CT1 - Correctly master the Spanish language, the various styles and the specific languages necessary for the development and communication of knowledge in the scientific and academic field.
- CT2 - Development of a critical attitude in relation to the capacity for analysis and synthesis.
- CT3 - Development of an attitude of inquiry that allows the permanent revision and advancement of knowledge.
- CT4 - Ability to use Computer and Information Competences (C12) in professional practice.
- CT6 - Promote, respect and ensure human rights, equality without discrimination based on birth, race, sex, religion, opinion or other personal or social circumstance, democratic values, social equality and environmental sustainability.

5. Training Activities and Teaching Methods

5.1 Training Activities:

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- Theory/practice sessions on the contents of the program.
- Activities academically directed by the teaching staff: seminars, conferences, development of works, debates, collective tutorials, assessment/self-assessment activities.
- Individual/autonomous work of the student.

5.2 Teaching Methods::

- Face-to-face theoretical classes.
- Face-to-face practical classes.
- Supervised autonomous work.
- Assessment tests.
- Tutorials.

5.3 Development and Justification:

Through the Moodle e-learning platform (<http://moodle.uhu.es/contenidos/login/index.php>), students will have available material that they can use to follow the classes. The page will contain information about the contents of the subject, teaching staff and class schedules, as well as links of interest for the subject.

For the theoretical classes, the resources used will be the board (traditional and/or in its electronic version), the projection of presentations with the help of the computer and/or supplementary material provided by the teaching staff (photocopies, electronic files, etc.). In the practical classes, the contents addressed in the theoretical classes will be applied, emphasizing the resolution mechanisms, their limitations and advantages, as well as a critical analysis of the results achieved. These practical classes will be interactive and student participation may be taken into account when assessing their adaptation to the degree of learning.

6. Detailed Contents

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Unit 1. THE FINANCIAL MODEL OF THE TOURISM COMPANY

- 1.1. The concept of tourism company from a financial point of view
- 1.2. The financial function of the company
- 1.3. The financial objectives of the company
- 1.4. Organization of the financial department in the tourism company
- 1.5. The financial-administrative area of the tourism company

Unit 2. THE ECONOMIC AND FINANCIAL STRUCTURE OF THE TOURISM COMPANY

- 2.1. Introduction
- 2.2. The economic and financial structure
- 2.3. The company's costs

Unit 3. INVESTMENT IN THE TOURISM COMPANY

- 3.1. Concepts of capital and investment
- 3.2. Classification of investments
- 3.3. Investments in tourism companies
- 3.4. Financial interpretation of an investment

Unit 4. INVESTMENT SELECTION IN THE TOURISM COMPANY

- 4.1. Introduction
- 4.2. The problem of investment valuation and selection
- 4.3. Classic valuation models

Unit 5. FINANCING AND COLLECTION AND PAYMENT INSTRUMENTS OF THE TOURISM COMPANY

- 5.1. The financing subsystem of the tourism company
- 5.2. Internal financing
- 5.3. External financing
- 5.4. The collection process
- 5.5. Billing systems and their impact on the collection process
- 5.6. Collection and payment instruments

7. Bibliography

7.1 Basic Bibliography:

ARANDA HIPOLITO, A. (1998): Direccion financiera en las empresas turisticas. Inversion y financiacion, Editorial Centro de Estudios Ramon Areces, Madrid.

BOTE GOMEZ, V. y otros (2005): Curso de Financiacion del Sector Turistico, McGraw-Hill, Madrid.

CASANUEVA ROCHA, R., GARCIA DEL JUNCO, J. y CARO GONZALEZ, F. J. (2000): Organizacion y gestion de empresas turisticas, Piramide, Madrid.

GONZALEZ, G. M. y FRANCO, J. C. A. (2006): La gestion financiera de las empresas turisticas, Editorial Paraninfo.

MENDEZ-GONZALEZ, G. (2009): Analisis y gestion financiera de empresas turisticas, Editorial universitaria Ramon Areces, Madrid.

MENDEZ-GONZALEZ, G. y AGUADO-FRANCO, C. (2006): La gestion financiera de las empresas turisticas, Thomson Editores, Madrid.

ROJO, I. M. (2014): Direccion y gestion de empresas del sector turistico, Ediciones Piramide.

SUAREZ SUAREZ, A. S. (2014): Decisiones optimas de inversion y financiacion en la empresa, Ediciones Piramide.

7.2 Additional Bibliography:

ANEXO I

ANDERSEN, A. (1994): Manual de direccion de finanzas, Aranzadi, Pamplona.

ARROYO, A. y PRAT, M. (1996): Direccion financiera, Deusto, Bilbao.

BREALEY, R. A., MYERS, S. C. y ALLEN, F. (2015): Principios de finanzas corporativas, McGraw-Hill, Madrid, 11a edicion.

BREALEY, R. A. y MYERS, S. C. (1998): Fundamentos de la financiacion empresarial, McGraw-Hill, Madrid, 5a edicion.

DOMINGUEZ MACHUCA, J. A.; DURBAN OLIVA, S. y MARTIN ARMARIO, E. (1990): El subsistema de inversion y financiacion de la empresa, Piramide, Madrid.

DURBAN OLIVA, S. (2008): Direccion financiera, McGraw-Hill, Madrid, 1a edicion.

GARCIA, J. R. (2014): Organizacion, gestion y creacion de empresas turisticas, Septem Ediciones.

GARCIA-GUTIERREZ, C., MASCARENAS, J. y PEREZ GOROSTEGUI, E. (1995): Casos practicos de inversion y financiacion en la empresa, Piramide, Madrid.

HERRERO PALOMO, J. (1999): Administracion, gestion y comercializacion en la pequena empresa, Paraninfo, Madrid.

JIMENEZ-CABALLERO, J. L., PEREZ-LOPEZ, C. y DE LA TORRE-GALLEGOS, A. (2009): Direccion financiera de la empresa. Teoria y practica, Piramide, Madrid.

KEOWN, P. y SCOTT, M. (1999): Introduccion a las finanzas. La practica y la logica de la direccion financiera, Prentice Hall, Madrid, 2a edicion.

MCINTOSH, GOELDNER y RITCHIE (2000): Turismo. Planeacion, administracion y perspectivas, Limusa, Ciudad de Mexico, 2a edicion.

WESTON, J. F. y BRIGHAM, E. F. (1994): Fundamentos de administracion financiera, McGraw-Hill, Ciudad de Mexico, 10a edicion.

ANEXO I

8. Systems and Assessment Criteria

8.1 System for Assessment:

Technique used Description Criteria % of the total grade

Written/oral test Individual theoretical-practical test, in which theoretical-practical and methodological knowledge will be evaluated • Degree of problem-solving ability and application of theoretical content to practice

- Degree of development of the synthesis capacity
- Degree of knowledge, understanding and information
- Absence of errors
- Appropriate use of concepts and terminology
- Internal consistency of the exercise, and of it with all the knowledge
- Correction in the use of spelling, grammar and syntax
- Ability to interrelate theories, models, concepts
- Specificity and accuracy of the answers
- Study level 50

Continuous assessment Assessment tests • Degree of ability to solve problems and application of theoretical content to practice

- Degree of knowledge, understanding and information
- Clarity of analysis and presentation of results
- Degree of use of bibliography and auxiliary sources
- Correction in the use of the language orally and in writing
- Correction in the use of the language orally and in writing
- Clarity of analysis and presentation of results
- Degree of ability to solve problems
- AAD: students' ability to plan, develop and present empirical work on different facets of the subject 50

Realization of works

Practices

Active student participation

Training activities of forums, seminars,...

8.2 Assessment Criteria and Marks:

8.2.1 Examinations Convocatory I

The subject will have several assessment tests during the course where the theoretical and/or practical contents taught in it will be evaluated (40%). Likewise, students will also have to carry out a work, individual or in a group, on some content of the program, as well as carry out the tasks proposed during the classes (10%). The exam that will take place at the end of the semester (50%) will evaluate all the theoretical and/or practical contents of the subject program. The final grade for the subject will be calculated considering the weightings of each of the assessment systems.

Likewise, the regulations also contemplate the possibility that the student take part in a single final evaluation, in which all the content of the subject will be examined through a theoretical and/or practical exam. To take advantage of it, the student, in the first two weeks of teaching the subject, or in the two weeks following enrollment if this has occurred after the start of the subject, will notify the teacher responsible through the procedure indicated, and the express receipt of the request must be recorded. This will imply the express renunciation of continuous assessment, without the possibility that the student can change the system.

The grading system used is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the grading system in official university degrees valid throughout the national territory. The results obtained by the student in each subject of the study plan will be graded according to the following numerical scale from 0 to 10, with one decimal, to which the corresponding qualitative grade may be added:

0.0 to 4.9: Fail (SS)

5.0 to 6.9: Pass (AP)

7.0 to 8.9: Remarkable (NT)

9.0 to 10: Outstanding (SB)

The mention "Honours" (Matricula de Honor) may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in the subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "Honours" may be granted. If the number of candidates exceeds the maximum allowed, it will be awarded to the student(s) with the highest final grade (provided it is greater than 9). In the case of a tie in the final grade, an additional test will be set.

8.2.2 Examinations Convocatory II

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The student will be examined on all the content of the subject through a theoretical and/or practical exam. A minimum score of 5 is required to pass the subject.

The grading system used is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the grading system in official university degrees valid throughout the national territory. The results obtained by the student in each subject of the study plan will be graded according to the following numerical scale from 0 to 10, with one decimal, to which the corresponding qualitative grade may be added:

0.0 to 4.9: Fail (SS)

5.0 to 6.9: Pass (AP)

7.0 to 8.9: Remarkable (NT)

9.0 to 10: Outstanding (SB)

The mention "Honours" (Matricula de Honor) may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in the subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "Honours" may be granted. If the number of candidates exceeds the maximum allowed, it will be awarded to the student(s) with the highest final grade (provided it is greater than 9). In the case of a tie in the final grade, an additional test will be set.

8.2.3 Examinations Convocatory III

The student will be examined on all the content of the subject through a theoretical and/or practical exam. A minimum score of 5 is required to pass the subject.

The grading system used is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the grading system in official university degrees valid throughout the national territory. The results obtained by the student in each subject of the study plan will be graded according to the following numerical scale from 0 to 10, with one decimal, to which the corresponding qualitative grade may be added:

0.0 to 4.9: Fail (SS)

5.0 to 6.9: Pass (AP)

7.0 to 8.9: Remarkable (NT)

9.0 to 10: Outstanding (SB)

The mention "Honours" (Matricula de Honor) may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in the subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "Honours" may be granted. If the number of candidates exceeds the maximum allowed, it will be awarded to the student(s) with the highest final grade (provided it is greater than 9). In the case of a tie in the final grade, an additional test will be set.

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8.2.4 Extraordinary Convocatory

The student will be examined on all the content of the subject through a theoretical and/or practical exam. A minimum score of 5 is required to pass the subject.

The grading system used is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the grading system in official university degrees valid throughout the national territory. The results obtained by the student in each subject of the study plan will be graded according to the following numerical scale from 0 to 10, with one decimal, to which the corresponding qualitative grade may be added:

0.0 to 4.9: Fail (SS)

5.0 to 6.9: Pass (AP)

7.0 to 8.9: Remarkable (NT)

9.0 to 10: Outstanding (SB)

The mention "Honours" (Matricula de Honor) may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in the subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "Honours" may be granted. If the number of candidates exceeds the maximum allowed, it will be awarded to the student(s) with the highest final grade (provided it is greater than 9). In the case of a tie in the final grade, an additional test will be set.

8.3 Single Final Evaluation:

Single final evaluation (Convocatorias I, II, III and Extraordinary): The student will be examined on all the content of the subject through a theoretical and/or practical exam. A minimum score of 5 is required to pass the subject.

The grading system used is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European credit system and the grading system in official university degrees valid throughout the national territory. The results obtained by the student in each subject of the study plan will be graded according to the following numerical scale from 0 to 10, with one decimal, to which the corresponding qualitative grade may be added:

0.0 to 4.9: Fail (SS)

5.0 to 6.9: Pass (AP)

7.0 to 8.9: Remarkable (NT)

9.0 to 10: Outstanding (SB)

The mention "Honours" (Matricula de Honor) may be awarded to students who have obtained a grade equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in the subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single "Honours" may be granted. If the number of candidates exceeds the maximum allowed, it will be awarded to the student(s) with the highest final grade (provided it is greater than 9). In the case of a tie in the final grade, an additional test will be set.