

Teaching guide

IDENTIFICATION DETAILS

Degree:	Gastronomy		
Field of Knowledge:	Social and Legal Science		
Faculty/School:	Law, Business and Governance		
Course:	COST ACCOUNTING		
Type:	Basic Training	ECTS credits:	6
Year:	2	Code:	1447
Teaching period:	Fourth semester		
Area:	Company		
Module:	Basic training		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	150		

SUBJECT DESCRIPTION

This subject focusses on the analysis of the different types of costs, their procedures of calculation, as well as the different taxation models with the objective of helping take the correct decisions.

SKILLS

Basic Skills

Students must have demonstrated knowledge and understanding in an area of study that is founded on general secondary education. Moreover, the area of study is typically at a level that includes certain aspects implying

knowledge at the forefront of its field of study, albeit supported by advanced textbooks

Students must be able to apply their knowledge to their work or vocation in a professional manner and possess skills that can typically be demonstrated by coming up with and sustaining arguments and solving problems within their field of study

Students must have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgments that include reflections on pertinent social, scientific or ethical issues

Students must be able to convey information, ideas, problems and solutions to both an expert and non-expert audience

Students must have developed the learning skills needed to undertake further study with a high degree of independence

General Skills

To develop the skill of responsible, critical, reflective, analytical and synthetic thought.

To develop habits of oral and written communication in order to convey one's attitudes and feelings.

To develop professional skills such as humility in the workplace, consistency in practice, tidiness and discipline, objective self-criticism and the spirit of achievement.

To be able to apply the theory and knowledge acquired to real situations and practical actions.

To adopt an attitude of intellectual eagerness, scientific interest and the search for knowledge and truth in all professional and personal undertakings.

Specific skills

To identify with the mission of the University, of the company and of personal projects

To be able to interpret the financial statements of the company and to assess and manage costs as decision-making tools.

To develop the ability and skill of valuing times and costs; the economy of expenses, the use of products and the design of hotel menus and services using financial criteria.

To be familiar with and know how to inter-relate all functional areas of the company.

DISTRIBUTION OF WORK TIME

CLASSROOM-BASED ACTIVITY	INDEPENDENT STUDY/OUT-OF-CLASSROOM ACTIVITY
60 hours	90 hours