

TEACHING UNIT OF BUSINESS ADMINISTRATION THROUGH SMART TOURISM

BA course in Hospitality Management

Teaching unit
 ACCOUNTING FOR
SMART TOURISM

Undergraduate A.A. 2019/2020

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SSD

CFU

Year (I, II o III)

Semester (I o II)

Eventual pre-requisite (specify the teaching unit):

Lessons timetable (to click on)

LEARNING OUCOMES

Knowledge and understanding:

The student should demonstrate an adequate understanding of the theory and the methodological aspects related to:

- the structure of the financial statement in accordance with national and international accounting standard principles;
- the recognition and evaluation of the assets and liabilities of the financial statement of firms belonging to the hospitality sector;
- the financial statement analysis techniques for firms belonging to the hospitality sector;
- the ratios analysis techniques for firms belonging to the hospitality sector.

Applying knowledge and understanding

The student should be able to apply the acquired knowledge in order to:

- prepare financial statements in accordance with both national and international accounting standards;
- read through the financial statements, conduct and interpret the results of the ratio analysis with particular reference to smart tourism firms.

Any other learning outcomes, considering:

- Making judgements:** The student will be able to use the acquired knowledge to: a) collect additional information to evaluate the financial statement and non-financial disclosures' transparency for firms belonging to the hospitality sector; b) make its own judgment on the financial and profitability ratios for smart tourism firms.
- Communication skills:** The student will be able to effectively express, both in Italian and in English, arguments related to the financial statement and the ratio analysis for firms belonging to the hospitality sector, using the specific technical language where necessary.
- Learning skills:** The student will be able to develop the necessary skills to: a) update and advance the trained knowledge, also in professional contexts; b) undertake subsequent studies with a high degree of autonomy.

SYLLABUS

The course is divided in three teaching modules, as follows:

MODULE I: The financial statement. The conceptual framework. The Statement of Financial Position. Intangible assets. Tangible assets. Inventory. Financial assets and liabilities. Equity. Employee benefits. The statement of Income and of Comprehensive Income. Non-financial disclosure.

MODULE II: The financial statement analysis. Balance sheet reclassification schemes. Income statement reclassification schemes. Ratio analysis. Profitability ratios. Long-term solvency ratios. Liquidity ratios. Operating ratios. Cash flow analysis. The most important hospitality industry's ratios.

MODULE III: Financial statement analysis and interpretation for smart tourism firms.

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| <input checked="" type="checkbox"/> | Teaching unit | <input checked="" type="checkbox"/> |
| <input checked="" type="checkbox"/> | ACCOUNTING FOR SMART TOURISM | <input checked="" type="checkbox"/> |

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REFERENCE BOOKS AND ARTICLES

Potito (2016). Il bilancio secondo i principi contabili internazionali IAS/IFRS. Giappichelli.
 Jagels M.G. (2006). Hospitality Management Accounting, 9th Edition, Wiley, Chapter 4.

Additional supporting materials (documents, presentations) will be available online for students attending the classes.

ASSESSMENT METHODS AND CRITERIA

The achievement of the learning objectives will be systematically assessed during the course and at the final exam. The final exam will be based on a written and oral examination.

The grade will be based on the following components:

- a) Active class participation: 5%
- b) Exercises and project works: 25%
- c) Written exam: 30%
- d) Oral exam: 40%

EXAM'S STRUCTURE

| | | | | | | |
|---|-------------------------|---|---|---|----------------------------|--|
| The final exam is based on | Written and oral | X | Only written | | Only oral | |
| Project work and relative discussion | | | | | | |
| Other (specify) | | | | | | |
| In case of written exam (*) | Multiple choice | | Open ended (no more than one page) | X | Numerical exercises | |

(*) E' possibile rispondere a più opzioni, indicando in percentuale il peso specifico di ciascuna prova

NOTES

The course will be conducted with an interactive approach with lectures, exercises and laboratory activities aimed at the development of the students' project works.