

TEACHING UNIT OF BUSINESS ADMINISTRATION

BA course in Hospitality
Management

Business
Administration

Teaching unit

Undergraduate A.A. 2019/2020

Professor: Alessandra Allini

☎ 081675080

email: alessandra.allini@unina.it

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

Students should demonstrate that they own the fundamental knowledge relating to:

- the characteristics of the companies in the hospitality sector and the main theories on how they operate;
- the issues relating to the managerial operations and their quantitative impact on the companies' economic life;
- the accounting methods necessary to provide a representation of the main management facts of companies in the hospitality sector, measuring the associated economic quantities and summarizing them in appropriate corporate reports

Applying knowledge and understanding

The knowledge acquired allows students to:

- identify the main operational issues in the hospitality sector
- represent the main managerial operations through accounting methods, measuring the companies' economic results and their capital.

Any other learning oucomes, considering:

Making judgements: Through the acquired knowledge the student will be able to identify and interpret the key variables necessary for the formulation of judgments in terms of cost effectiveness in the management of the company in the hospitality sector.

- **Communication skills:** The student will be able to face the discussion of the topics covered during the course using, if necessary, the technical language to effectively describe the company operations and the reports on the performance of a company.
- **Learning skills:** The student will be able to undertake subsequent studies, even independently, in the field of financial reporting and more generally in terms of business management in the hospitality sector

CONTENTS

The lectures will cover the following topics:
The concept of entity and the Economia Aziendale.
The system of typical operations in the hospitality sector.
Income and Capital.
Aims, objects and tools of accounting
Recording business transactions in the hospitality sector
Income and capital calculation
Accounting for suppliers, customer, employees, inventories
Property, plant, and equipments
Intangibles
Long-term financing
Financial statement presentation

REFERENCE BOOKS AND ARTICLES

Potito L. (a cura di) Economia Aziendale, G. Giappichelli Editore, 2014 Torino, ultima edizione, till p. . 316.
Accounting in Hotels, McGraw Hill, E-book, ISBN: 9781307455762, Ch.. 9.

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ASSESSMENT METHODS AND CRITERIA

Written and oral + cases studies and working groups

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)		Numerical exercises	

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

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