

TEACHING UNIT OF PERFORMANCE MANAGEMENT SYSTEMS.....

BA course in Hospitality Management

Teaching unit

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): none

Lessons timetable (to click on)

LEARNING OUTCOMES

Knowledge and understanding

- . Students should demonstrate their knowledge relating to:
 - a. management accounting in hospitality
 - b. basic knowledge of budgeting and control
 - c. how to create and make use of performance indicators

Applying knowledge and understanding

- The knowledge acquired allows students to:
- create a budget and reporting system
 - identify costs and take make-or-buy decision
 - create and make use of performance indicators

Any other learning outcomes, considering:

Making judgements: Through the acquired knowledge the student will be able to identify and interpret the key variables necessary for decision making and control in the management of the company in the hospitality sector.

Communication skills: The student will be able to discuss the topics covered during the course using, making use of technical terms to illustrate planning and control activities of a company.

Learning skills: The students will be able to furtherly improve and apply their knowledge in management control and performance measurement in the hospitality sector

SYLLABUS

Budgeting and control systems: an introduction - Management control and cost analysis: variability of costs, break-even point, make-or-buy. Activity based costing and activity-based management -. Pricing decision and cost management. Cash Flow and working capital analysis - Performance measurement: how to build performance indicators. Performance Measures and Use in Hospitality

REFERENCE BOOKS AND ARTICLES

The course includes lectures, seminars and working group. Slides and articles will be available on the website of the teacher

ASSESSMENT METHODS AND CRITERIA

Students will be required to pass some test during the course. The final oral exam includes the discussion of the main topics, as well as of the issues presented during seminars and teamwork.

EXAM'S STRUCTURE

The final exam is based on	Written and oral	<input checked="" type="checkbox"/>	Only written	<input type="checkbox"/>	Only oral	<input type="checkbox"/>
Project work and relative discussion		<input checked="" type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>

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Other (specify)					
In case of written exam	Multiple choice	30	Open ended (no more than one page)		Numerical exercises
					70

NOTES

The course will combine academic rigor with real-world professional experience. Students are challenges to acquire knowledge, skills, and qualifications to launch their hospitality management career or as a foundation for master studies.