



COURSE DETAILS

"BUSINESS ADMINISTRATION"

SSD P/07 *

DEGREE PROGRAMME: HOSPITALITY MANAGEMENT

ACADEMIC YEAR: 2021-2022

GENERAL INFORMATION – TEACHER REFERENCES

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GENERAL INFORMATION ABOUT THE COURSE

INTEGRATED COURSE (IF APPLICABLE):

MODULE (IF APPLICABLE):

CHANNEL (IF APPLICABLE):

YEAR OF THE DEGREE PROGRAMME (I, II, III): I

SEMESTER (I, II): I

CFU: 8

REQUIRED PRELIMINARY COURSES (IF MENTIONED IN THE COURSE STRUCTURE “ORDINAMENTO”)

Nothing.

LEARNING GOALS

The course aims to provide students with the basic notions of Business Administration, addressing the concept of firm and business circuits in order to the study of the analysis of variations and the representation of income statements and capital.

EXPECTED LEARNING OUTCOMES (DUBLIN DESCRIPTORS)

- *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.*

Knowledge and understanding

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

- a. the characteristics of the companies in the hospitality sector and the main theories on how they operate;*
- b. 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:

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

COURSE CONTENT/SYLLABUS

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*

READINGS/BIBLIOGRAPHY

Potito L. (a cura di) *Economia Aziendale*, G. Giappichelli Editore, 2020 Torino, ultima edizione, until pag. 268.
Accounting in Hotels, McGraw Hill, E-book, ISBN: 9781307455762, Chapter 9.

TEACHING METHODS

The teaching will be delivered through lectures, seminars and exercises. Furthermore, the course will have an operational character, with the development of project work and work groups by the students.

EXAMINATION/EVALUATION CRITERIA

a) Exam type:

Exam type	
written and oral	X
only written	
only oral	
project discussion	
other	

In case of a written exam, questions refer to: (*)	Multiple choice answers	
	Open answers	
	Numerical exercises	X

(*) multiple options are possible

b) Evaluation pattern:

The ongoing verification will take place through case studies, themed seminars and work groups.

The final learning test will take place through a written test focused on exercises dealt with during the course and on an oral interview relating to the various issues addressed during the lessons.

Written exam 40% + Oral exam 60%.