



COURSE DETAILS

BUSINESS ADMINISTRATION IN SMART TOURISM

SSD SECS-P07

DEGREE PROGRAMME: HOSPITALITY MANAGEMENT

ACADEMIC YEAR 2021 - 2022

GENERAL INFORMATION – TEACHER REFERENCES

TEACHER: CLAUDIA ARENA

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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): II

CFU: 6

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

None

PREREQUISITES (IF APPLICABLE)

None

LEARNING GOALS

The course aims at providing students with basic notions related to the structure and the analysis of the financial statement of smart tourism firms by comparing national and international accounting standards and analyzing the most relevant financial and non-financial information.

EXPECTED LEARNING OUTCOMES (DUBLIN DESCRIPTORS)

- *Making judgements: The student will be able to use the acquired knowledge to: a) collect additional information to evaluate the financial 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.*

Knowledge and understanding

The student needs to show an adequate understanding of the theory and the methodological aspects related to:

- a) the structure of the financial statement under national and international accounting standards;*
- b) the recognition and evaluation of the assets and liabilities of the financial statement of firms belonging to the hospitality sector;*
- c) the financial statement analysis techniques for firms belonging to the hospitality sector;*
- d) the ratios analysis techniques for firms belonging to the hospitality sector.*

Applying knowledge and understanding

The student needs to show the ability to apply the knowledge and the methodological tools to:

- a) prepare financial statements under national and international accounting standards;*
- b) read through the financial statements, conduct and interpret the results of the ratio analysis with particular reference to smart tourism firms*

COURSE CONTENT/SYLLABUS

The course is divided into 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 Comprehensive Income. Non-financial disclosure.*

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

MODULE III: *Corporate governance and accountability in smart tourism firms.*

READINGS/BIBLIOGRAPHY

Advanced Financial Accounting. Edited by Cortesi, Tettamanzi, Scaccabarozzi, Spertini, Castoldi. EGEA: Last Edition.

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.

TEACHING METHODS

The course will be conducted with an interactive approach with lectures for approx. 40% of total hours, exercises for approx. 30 % of total hours and laboratory activities aimed at the development of the students' project works for approx. 30 % of total hours or CFU.

EXAMINATION/EVALUATION CRITERIA

a) Exam type:

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

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

(*) multiple options are possible

b) Evaluation pattern:

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%*