



COURSE DETAILS

" PERFORMANCE MANAGEMENT SYSTEMS "

SSD SECS-07*

* In case of an integrated course, the SSD (scientific disciplinary sector) should be written above only if all modules of the course belong to the same SSD, otherwise the SSD is to be written alongside the MODULE (see below).

DEGREE PROGRAMME: HOSPITALITY MANGAMENT

ACADEMIC YEAR 2021/22

GENERAL INFORMATION – TEACHER REFERENCES

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GENERAL INFORMATION ABOUT THE COURSE

INTEGRATED COURSE (IF APPLICABLE): NA

MODULE (IF APPLICABLE): NA

CHANNEL (IF APPLICABLE): NA

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

SEMESTER (I, II): I

CFU: 6

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

.NA.....

PREREQUISITES (IF APPLICABLE)

Basic knowledge of business management and financial reporting

LEARNING GOALS

Expected learning outcomes refer to the overall learning aims of the subject in relationship with the degree structure.

The course aims at providing students with basic notions related to management accounting in hospitality, basic knowledge of budgeting and control. Furthermore, it aims at ensuring that students can use both management and financial accounting data to create and make use of performance indicators.

EXPECTED LEARNING OUTCOMES (DUBLIN DESCRIPTORS)

Learning outcomes are statements of what students, endowed with adequate initial background, are expected to know,

Knowledge and understanding

This descriptor refers to disciplinary knowledge and describes how the student can elaborate on what has learnt to convert notions in more complex and partially original reflections.

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

This descriptor refers to disciplinary competence (knowing how to do something) that students need to acquire and describes how and at what level the student is able to apply in practice knowledge to solve problems in a variety of settings.

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

In addition, the following learning outcomes are expected:

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

COURSE CONTENT/SYLLABUS

Describe the study program listing arguments and, if applicable, allocate CFU of the course among different headlines. In case of integrated course, please specify the course content within the modules that constitute the course.

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

READINGS/BIBLIOGRAPHY

Please list here textbooks or other readings.

The course includes lectures, seminars and working group. Slides and articles will be available on the Team dedicated to the course

TEACHING METHODS

Describe how teaching activities are deployed: lectures, classes, exercises, laboratory, stages, seminars, others. If applicable also list tools for teaching delivery (recorded lectures, multimedia, software, on line material, etc.)

Teacher/s will use: a) lectures for approximately for 60 % of total hours; b) practical exercises for approximately 20% % of total hours or CFU; c) Team work to further elaborate on applied knowledge for approximately 15% of total hours or CFU; d) tests for continuing assessment for the last 5%.

EXAMINATION/EVALUATION CRITERIA

a) Exam type:

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

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

(*) multiple options are possible

Starting in the middle of the course some tests will be distributed to verify if students are acquiring necessary knowledge and assess if it is the case to go back on some main themes. Test will be distributed on: management accounting vs financial accounting-fixed and variable costs - cost calculation – activity based costing – break-even point – budget

b) Evaluation pattern:

[this field needs to be filled in only when there are different weights among written and oral exams, or among modules if this refers to an integrated course]