



COURSE DESCRIPTION PERFORMANCE MANAGEMENT SYSTEMS

SSD: ECONOMIA AZIENDALE (SECS-P/07)

DEGREE PROGRAMME: HOSPITALITY MANAGEMENT (P31)
ACADEMIC YEAR 2025/2026

COURSE DESCRIPTION

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GENERAL INFORMATION ABOUT THE COURSE

INTEGRATED COURSE: NOT APPLICABLE
MODULE: NOT APPLICABLE
TEACHING LANGUAGE: ITALIANO
CHANNEL:
YEAR OF THE DEGREE PROGRAMME: II
PERIOD IN WHICH THE COURSE IS DELIVERED: SEMESTER I
CFU: 6

REQUIRED PRELIMINARY COURSES

none

PREREQUISITES

Knowledge of Economia Aziendale (1st year course)

LEARNING GOALS

The course aims to provide a solid competitive base in relation to models, methods, governance and organizational structures of Performance Management. Particular attention is paid to the indispensable and important relationships between the logics, actors and tools in the whole design and conduct of the corporate strategy. The course provides essential tools and perspectives to manage performance effectively and in an integrated way in the direction of value creation.

EXPECTED LEARNING OUTCOMES (DUBLIN DESCRIPTORS)

Knowledge and understanding

The course will allow students to identify performance management rationales, complexities, interrelations with other organizational functions and to manage them systematically. Students will practically master several tools of costing, performance measurement, planning and reporting. Furthermore, students will be able to identify elements of heterogeneity and homogeneity between different models and approaches, also by enucleating the main evolutionary characteristics linked to the dimensions of the context and culture, including an international panorama. This will lay the foundations for performance management intended as a lever for creating value.

Applying knowledge and understanding

Through the acquired knowledge the student will be able to identify and interpret the key variables necessary for the formulation of analyses, opinions and recommendations for the top management on the economic, financial and equity (historical and forecast) trend of business management. The student will be able to deal with the discussion of the topics covered during the course, using appropriate technical language to effectively describe business operations and summary documents on the progress of a company. The student will be able to independently interpret the management and accounting reports used in businesses, and to develop communication skills of the analyzes carried out and the solutions developed.

COURSE CONTENT/SYLLABUS

PMS evolution
PMS logics
PMS logics application to concrete cases
Planning and Programming
Controls
Classification of costs
Costing methods
Costing methods applications
Budgeting
Analysis of Variance
Balanced Scorecard
Reporting

READINGS/BIBLIOGRAPHY

materials will be provided by the teacher at the beginning of the course and after the lectures

TEACHING METHODS OF THE COURSE (OR MODULE)

lectures
applications
case studies
project works

EXAMINATION/EVALUATION CRITERIA

a) Exam type

- Written
- Oral
- Project discussion
- Other

In case of a written exam, questions refer to

- Multiple choice answers
- Open answers
- Numerical exercises

b) Evaluation pattern

the evaluation will be based 50% on oral colloquium and 50% on the basis of assignments and project work results