



COURSE DESCRIPTION BUSINESS ADMINISTRATION IN SMART TOURISM

SSD: ECONOMIA AZIENDALE (SECS-P/07)

DEGREE PROGRAMME: HOSPITALITY MANAGEMENT (DB5)
ACADEMIC YEAR 2025/2026

COURSE DESCRIPTION

TEACHER: ARENA CLAUDIA
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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: I
PERIOD IN WHICH THE COURSE IS DELIVERED: SEMESTER I
CFU: 6

REQUIRED PRELIMINARY COURSES

None

PREREQUISITES

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)

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. 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 OF THE COURSE (OR MODULE)

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 project works for approx. 30 % of total hours.

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 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 work groups: 10%
- c) Project works: 25%
- d) Individual written and oral exam: 60%