

Faculty of Tourism and Hospitality / TOURISM AND HOTEL MANAGEMENT / Hotel and Tourism Business Analysis

Course:	Hotel and Tourism Business Analysis			
Course ID	Course status	Semester	ECTS credits	Lessons (Lessons+Exercises+Laboratory)
427	Mandatory	4	6	3+2+0
Programs	TOURISM AND HOTEL MANAGEMENT			
Prerequisites	non conditioned by successful completion of any other course			
Aims	Introducing students to the aims and goals of the financial statement analysis, tools and methods of the analysis and the relationship between financial statement analysis and balance sheet analysis; familiarizing students with the process of reviewing and analysing a company's financial statements in order to make better economic decisions			
Learning outcomes	After the successful completion of the course, students will be able to understand and analyse financial statements using the basic tools of financial statement analysis. The course is mainly focusing on empowering future managers in tourism and hospitality sector to comprehend and properly evaluate financial position and results of the business activities of the company, so that the main business risks may be avoided, problems identified and overcome and business results optimised			
Lecturer / Teaching assistant	Prof. dr Tatjana Stanovčić mr Jovana Vukčević			
Methodology	Lectures, tutorials, homeworks			
Plan and program of work				
Preparing week	Preparation and registration of the semester			
I week lectures	Basics of financial statement analysis			
I week exercises	Basics of financial statement analysis			
II week lectures	Tools of financial statement analysis			
II week exercises	Tools of financial statement analysis			
III week lectures	Financial planning			
III week exercises	Financial planning			
IV week lectures	Standards and profitability in hospitality industry			
IV week exercises	Standards and profitability in hospitality industry			
V week lectures	Total quality management			
V week exercises	Total quality management			
VI week lectures	Mid-term exam I			
VI week exercises	Mid-term exam I			
VII week lectures	Controlling and planning			
VII week exercises	Controlling and planning			
VIII week lectures	Analysis and evaluation of the human resources and potentials			
VIII week exercises	Analysis and evaluation of the human resources and potentials			
IX week lectures	Balance sheet			
IX week exercises	Balance sheet			
X week lectures	Controlling and analyzing costs			
X week exercises	Controlling and analyzing costs			
XI week lectures	Mid-term exam II			
XI week exercises	Mid-term exam II			
XII week lectures	Income statement			
XII week exercises	Income statement			
XIII week lectures	Financial ratios			

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XIII week exercises	Financial ratios					
XIV week lectures	Break even point					
XIV week exercises	Break even point					
XV week lectures	Final exam					
XV week exercises	Final exam					
Student workload	weekly 5 credits x 1,33 = 7 hours 05 minutes structure :2 hours of lectures 1 hour of tutorial classes 4 hours 05 minutes of independent work, consultations included During the semester Total workload for this course: 5x30= 150 Structure: - Lectures and final exam: 6,65x16=106,4 hours - Necessary preparations: 6,65x2=13,3 hours - Additional work: 150-(106,4+13,3)= 30,3hours					
Per week			Per semester			
6 credits x 40/30=8 hours and 0 minuts 3 sat(a) theoretical classes 0 sat(a) practical classes 2 excercises 3 hour(s) i 0 minuts of independent work, including consultations			Classes and final exam: 8 hour(s) i 0 minuts x 16 =128 hour(s) i 0 minuts Necessary preparation before the beginning of the semester (administration, registration, certification): 8 hour(s) i 0 minuts x 2 =16 hour(s) i 0 minuts Total workload for the subject: 6 x 30=180 hour(s) Additional work for exam preparation in the preparing exam period, including taking the remedial exam from 0 to 30 hours (remaining time from the first two items to the total load for the item) 36 hour(s) i 0 minuts Workload structure: 128 hour(s) i 0 minuts (cources), 16 hour(s) i 0 minuts (preparation), 36 hour(s) i 0 minuts (additional work)			
Student obligations			Students are required to assist lectures and tutorial classes			
Consultations						
Literature			1. dr Ivanka Holjevac, Kontroling-Upravljanje poslovnim rezultatom, Sveučilište u Rijeci, Hotelski fakultet u Opatiji, Opatija 1998. (ISBN 953-6198-15-0) 2. Prof.dr Pavle Bogetić, Analiza bilansa, Poslovni biro, Beograd i Kulturno-prosvetna zajednica, P			
Examination methods			Attendance and participation in lectures 5 points; Homeworks 5 points; Mid-term exam I 20 points; Mid-term exam II 20 bodova; Final exam 50 points. Minimum for completing the course: 50 points			
Special remarks						
Comment						
Grade:	F	E	D	C	B	A
Number of points	less than 50 points	greater than or equal to 50 points and less than 60 points	greater than or equal to 60 points and less than 70 points	greater than or equal to 70 points and less than 80 points	greater than or equal to 80 points and less than 90 points	greater than or equal to 90 points