



## SYLLABUS

### Academic year 2024-2025

#### 1. Information regarding the programme

1.1. Higher education institution	Universitatea Babeş-Bolyai
1.2. Faculty	Faculty of Business
1.3. Department	Business
1.4. Field of study	Business Administration
1.5. Study cycle	Bachelor
1.6. Study programme / Qualification	Business Administration in Hospitality Services (English)

#### 2. Information regarding the course

2.1. Name of the course	Hospitality business budgeting						
2.2. Code	ILE0087						
2.3. Course coordinator	Assoc. Prof. Dr. Dragoş Păun						
2.4. Seminar coordinator	Assoc. Prof. Dr. Dragoş Păun						
2.5. Year of study	III	2.6. Semester	2	2.7. Type of evaluation	C	2.8. Type of course	compulsory

#### 3. Total estimated time (hours/semester of didactic activities)

3.1. Hours per week	2	Of which: 3.2. lecture	1	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	24	Of which: 3.5. lecture	12	3.6. seminar/laboratory	12
Time allotment:					ore
Learning using manual, course support, bibliography, course notes					24
Additional documentation (in libraries, on electronic platforms, field documentation)					24
Preparation for seminars/labs, homework, papers, portfolios and essays					24
Tutorship					4
Evaluations					4
Other activities:					21
3.7. Total individual study hours					101
3.8. Total hours per semester					125
3.9. Number of ECTS credits					5

#### 4. Prerequisites (if necessary)

4.1. curriculum	ILE0069 Public Finance
4.2. competencies	

#### 5. Conditions (if necessary)

5.1. for the course	Lecture Hall equipped with video-projector, computer
5.2. for the seminar /lab activities	Room equipped with video-projector, computer



## 6. Specific competencies acquired

Professional competencies	C4. Implementing business development strategies in the hospitality industry C4.2. Analysis of the current situation, selection and proposal of strategic alternatives for the development of the company's activity
Transversal competencies	CT1. implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work

## 7. Objectives of the course (outcome of the acquired competencies)

7.1. General objective of the course	✓ Creating a budget for the company
7.2. Specific objective of the course	✓ In depth analysis of the income statement ✓ Evaluate the impact of the environment on the company

## 8. Content

8.1. Course	Teaching method	Remarks
1. Fundamentals about corporations	Interactive lecture, exposure of documents	• 1 lecture
2. Basics of budgeting	Interactive lecture, exposure of documents	• 2 lectures
3. Cash Budget2	Interactive lecture, exposure of documents	• 2 lectures
4. Break – Even in business in hospitality services	Interactive lecture, exposure of documents	• 2 lectures
5. Capital budgeting process	Interactive lecture, exposure of documents	• 2 lectures
6. Cost Control in hospitality services	Interactive lecture, exposure of documents	2 lectures
4. Recap	Interactive lecture, exposure of documents	• 1 lecture



Bibliography	<p><b>Bibliography:</b></p> <ol style="list-style-type: none"> <li>1. Prodanov, Stoyan, <i>Capital bugedting: a distance learning academic course book</i>, Ed. ABAGAR, 2012</li> <li>2. Alan C. Shapiro <i>Capital Budgeting &amp; investment analysis</i>: PEARSONS, 2004</li> <li>3. Jae Shim, Joel Siegel, Allison Shim, <i>Budgeting Basics and Beyond</i>, Wiley 2012</li> <li>4. William Lalli, <i>Handbook of Budgeting</i>, Wiley, 2012</li> </ol>
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8.2. Seminar	Teaching method	Remarks
1. Fundamentals about corporations	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 1 lecture</li> </ul>
2. Basics of budgeting	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 2 lectures</li> </ul>
3. Cash Budget2	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 2 lectures</li> </ul>
4. Break – Even in business in hospitality services	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 2 lectures</li> </ul>
5. Capital budgeting process	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 2 lectures</li> </ul>
6. Cost Control in hospitality services	Interactive lecture, exposure of documents	2 lectures
4. Recap	Interactive lecture, exposure of documents	<ul style="list-style-type: none"> <li>• 1 lecture</li> </ul>

Bibliography	<p><b>Bibliography:</b></p> <ol style="list-style-type: none"> <li>5. Prodanov, Stoyan, <i>Capital bugedting: a distance learning academic course book</i>, Ed. ABAGAR, 2012</li> <li>6. Alan C. Shapiro <i>Capital Budgeting &amp; investment analysis</i>: PEARSONS, 2004</li> <li>7. Jae Shim, Joel Siegel, Allison Shim, <i>Budgeting Basics and Beyond</i>, Wiley 2012</li> <li>8. William Lalli, <i>Handbook of Budgeting</i>, Wiley, 2012</li> </ol>
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**9. Corroborating the content of the course with the expectations of the epistemic community, professional associations and representative employers within the field of the program**

- The course is set up after discussions with industry managers

**10. Evaluation**

- The same evaluation criteria hold for all exams sessions;
- In order to be able to cumulate the points obtained during the semester, it is mandatory to obtain minimum 5 (five) in the final exam.

Type of activity	10.1 Evaluation criteria	10.2 Evaluation method	10.3 Share in the grade (%)
10.1. Course	Understanding of key concepts, solving exercise	Final exam	60 %
10.2	Test	Written test	40%

**10.6. Minimum performance standards**

- Creating a budget for a company in hospitality services

**Date**  
**12.04.2024**

**Course coordinator**  
**Conf.dr. Dragoş PĂUN**

**Seminar coordinator**  
**Conf.dr. Dragoş PĂUN**

**Date of approval**  
**17.04.2024**

**Head of department**  
**Prof.dr. Ioan Cristian Chifu**