



SYLLABUS
Hospitality business budgeting
Academic year 2025-2026

1. Information regarding the program

1.1. Higher education institution	Universitatea Babeș Bolyai
1.2. Faculty	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)/Bachelor in Economic Studies
1.7. Form of education	Full time

2. Information regarding the discipline

2.1. Name of the discipline		Hospitality business budgeting				Discipline code		ILE0087			
2.2. Course coordinator			Assoc. Prof. Dr. Dragoş Păun								
2.3. Seminar coordinator			Assoc. Prof. Dr. Dragoş Păun								
2.4. Year of study		III	2.5. Semester		2	2.6. Type of evaluation		E	2.7. Discipline regime		compulsory

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

3.1. Hours per week	2	of which: 3.2 course	1	3.3 seminar/laboratory	1
3.4. Total hours in the curriculum	24	of which: 3.5 course	12	3.6 seminar/laboratory	12
Time allotment for individual study (ID) and self-study activities (SA)					hours
Learning using manual, course support, bibliography, course notes (SA)					28
Additional documentation (in libraries, on electronic platforms, field documentation)					28
Preparation for seminars/labs, homework, papers, portfolios and essays					28
Tutorship					2
Evaluations					2
Other activities:					13
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	
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



6.1. Specific competencies acquired

Professional/essential competencies	<ul style="list-style-type: none">C.1.2 explaining and interpreting the economic influence of the external environment on a company/ an organisation
Transversal competencies	<ul style="list-style-type: none">CT1. implementing ethical principles, norms, and values within one's own rigorous, efficient, and responsible strategy of work

6.2. Learning outcomes

Knowledge	<p>The student has knowledge of accounting, processing and analysis of economic and financial information necessary for the efficient organization and management of companies in the hospitality industry.</p> <ul style="list-style-type: none">distinguishes the forms of cash flows, absolute and relative indicators of profitability, costs of capital and synthesis of financial information.identifies sources of financial data for evaluating the financial performance of enterprises and for substantiating financial decisions.
Skills	<p>The student has the ability to use methods, techniques and tools for financial and accounting management of a company's activity as a whole, including specialized computer programs</p> <ul style="list-style-type: none">evaluates the strategic foundation in the company's current activity, helping operational decisions.develops and plans the strategies and sustainable development of the enterprise, regardless of the form of ownership.
Responsibility and autonomy:	<p>The student is able to make decisions at the level of the position he/she occupies and assume responsibility towards higher hierarchical levels.</p> <ul style="list-style-type: none">prepares financial statements forecasts and proposes appropriate solutions to achieve objectivesdesigns solutions to increase revenue, as well as generate positive operational cash flow.



7. Objectives of the discipline (outcome of the acquired competencies)

7.1 General objective of the discipline	<ul style="list-style-type: none"> Creating a budget for the company
7.2 Specific objective of the discipline	<ul style="list-style-type: none"> In depth analysis of the income statement Evaluate the impact of the environment on the company

8. Content

8.1 Course	Teaching methods	Remarks
Fundamentals about corporations	Interactive lecture, exposure of documents	1 lecture
Basics of budgeting	Interactive lecture, exposure of documents	2 lectures
Cash Budget2	Interactive lecture, exposure of documents	2 lectures
Break – Even in business in hospitality services	Interactive lecture, exposure of documents	2 lectures
Capital budgeting process	Interactive lecture, exposure of documents	2 lectures
Cost Control in hospitality services	Interactive lecture, exposure of documents	2 lectures
Recap	Interactive lecture, exposure of documents	1 lecture
Bibliography 1. Prodanov, Stoyan, <i>Capital budgeting: a distance learning academic course book</i> , Ed. ABAGAR, 2012 2. Alan C. Shapiro <i>Capital Budgeting & investment analysis</i> : PEARSONS, 2004 3. Jae Shim, Joel Siegel, Allison Shim, <i>Budgeting Basics and Beyond</i> , Wiley 2012 4. William Lalli, <i>Handbook of Budgeting</i> , Wiley, 2012		
8.2 Seminar / laboratory	Metode de predare	Observații
Fundamentals about corporations	Interactive lecture, exposure of documents	1 lecture
Basics of budgeting	Interactive lecture, exposure of documents	2 lectures
Cash Budget2	Interactive lecture, exposure of documents	2 lectures
Break – Even in business in hospitality services	Interactive lecture, exposure of documents	2 lectures
Capital budgeting process	Interactive lecture, exposure of documents	2 lectures
Cost Control in hospitality services	Interactive lecture, exposure of documents	2 lectures
Recap	Interactive lecture, exposure of documents	1 lecture
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9. Corroborating the content of the discipline 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 are maintained for all exams sessions. The components of the evaluation process carried out during the semester cannot be recovered/redone in the examination sessions.
- To be able to accumulate the points obtained during the semester, it is mandatory to obtain a minimum of 5 (five) in the final exam (written).

Activity type	10.1 Evaluation criteria	10.2 Evaluation methods	10.3 Percentage of final grade
10.4 Course	Understanding of key concepts, solving exercise	Final written exam (will be evaluated in session)	60 %
10.5 Seminar/laboratory	Test	Individual or group project (will be evaluated throughout the semester)	40%
10.6 Minimum standard of performance			
<ul style="list-style-type: none"> Creating a budget for a company in hospitality services 			

11. Labels ODD (Sustainable Development Goals)¹

	General label for Sustainable Development						
							

Date:

03.04.2025

Signature of course coordinator

Conf. dr. Dragoș PĂUN

Signature of seminar coordinator

Conf.dr. Dragoș PĂUN

Date of approval:

10.04.2025

Signature of the head of department

Prof. dr. Ioan Cristian Chifu



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