

# Hospitality Financial Management



## SCHOOL

Faculty of Culture, Tourism  
and Hospitality (Esthua)



## CAMPUS

Saint-Serge



## LEVEL

1st year Master's degree



## OPEN TO EXCHANGE STUDENTS

Yes



## SEMESTER

Spring (S2)

- > **Degree course:** International Hospitality Management
- > **Teaching unit:** UE 4 Strategic Development in Hospitality
- > **Course language:** English
- > **Duration (hours):** 24
- > **ECTS:** 3
- > **Teacher(s):** Bruno THEIL

### > Assessment:

- Continuous assessment
- Final exam

### > Teaching methods:

- Lecture course 24 hours
- Tutorial course hours
- Practical work hours

- Case study
- Project

## COURSE DESCRIPTION

The course illustrates basic knowledge of financial statements (income statement, balance sheet and cash flow) necessary to transform a business project into financial business plan that will be usable in front of investors as well as lenders.

1. Income Statement (by nature and by destination for the French perspective - by destination for the US/UK one)
2. Balance Sheet
3. Cash flow (direct and indirect for the French perspective - indirect for the US/UK one)

## OBJECTIVES

The primary objective of this course is to empower the audience in being able to generate their own financial business plan. These will enable them to feel more at ease pitching their business plan ideas in front of potential investors, for a restaurant, a B&B facility or even a small hotel operation.

The secondary objective is to make them conscious that they also need to learn more on management accounting as an objective way of measuring the efficiency of their operations management.

## PREREQUISITES

An interest in finance and in calculations

## SELECTIVE BIBLIOGRAPHY

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Pascal QUIRY, Yann LE FUR : Finance d' Entreprise, Vernimmen (14e édition), Dalloz, Paris, 2015 Jonathan BERK, Peter DEMARZO: Corporate Finance (4th edition), Pearson, 2017

## OTHER INFORMATION

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