Abstract. The article describes the process of developing a business plan for a fictitious hotel as part of a simulation exercise involving five partners participating in an international project. It describes the project goals, its structure, tasks, and the achievements of the project participants. The starting point for the development of a business plan by each team were theoretical aspects that need to be considered in the process. Based on them, the participants designed their hotels under the guidance and mentorship of the project’s researchers. The project outputs in the form of proposals to create specific hotels in selected countries contribute to the project goals regarding entrepreneurship education through experiential learning provided to students of tourism. It can be argued that students participating in such simulations will be better prepared for the competitive labour market and will have the skills necessary to set up their own businesses in the hotel industry.

Keywords: project, business plan, hotel, competitiveness, service packages, expertise

JEL Codes: I29, Z33, Z39


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1 The publication has been supported by the European Union Erasmus+ programme, from the project financial grant nr 2021-1-SK01-KA220-HED-000023291 Innovation of professional training of future tourism experts using a fictitious training hotel.
Nowadays, education of tourism students needs to include a mixture of theoretical and practical aspects of how to establish a business. Learning by doing is the main focus of an international project (Innovation, 2022) coordinated by the Department of Tourism at the Faculty of Central European Studies of Constantine the Philosopher University in Nitra (Slovakia). The project reflects one of the priorities of the European educational policy, which is the support of entrepreneurship. According to the recommendation of the European Parliament and of the Council from 2006, one of the key competences for lifelong learning is the sense of initiative and entrepreneurship, which should include „creativity, innovation and risk-taking, as well as the ability to plan and manage projects in order to achieve objectives” (Recommendation, 2006). The need to implement new educational methods is emphasized in other documents of European institutions. In the area of entrepreneurial education, the European Commission recommends „experiential learning and breaking down the more traditional hierarchies between teachers and students so that the teacher becomes more of coach and/or moderator.” (European Commission, 2016). How these new methods in entrepreneurial education can be applied in practice is demonstrated by the example of the above mentioned international project.

The following article presents the theoretical background as well as partial results of the project aimed at developing business plans for three fictitious hotels. The business plans were developed by Czech students during the first stage of the project based on the expertise of faculty graduates who work in the tourism industry. The article also includes insights from two regular meetings of project partners, during which partial project results and tasks for the following period were discussed.

2. Project details and goal

The TRAIN-e-HOTEL project, coordinated by the Department of Tourism at Constantine the Philosopher University in Nitra (2022), was carried out in cooperation with four partner universities:

- Sia Biznesa Augstskola Turiba in Latvia, Faculty of International Tourism, Department of Tourism and Hospitality,
- Slezská Univerzita v Opavě in the Czech Republic, School of Business Administration in Karviná, Department of Tourism and Leisure Activities,
- Pannon Egyetem in Hungary, Faculty of Business and Economics, Department of Tourism,
Universita del Salento in Italy, Faculty of Economics, Department of Economics.

The project was scheduled to last for three years, from November 2021 to November 2024.

The main reason for creating the project is the need to increase and expand the professional readiness of tourism students in accordance with the requirements of real professional practice. The idea of the project arose during the COVID-19 pandemic, when tourism students could not participate in professional practice in accommodation facilities. In order to find an alternative form of professional practice, an analysis of the available resources and opportunities at the university was carried out, which resulted in the development of a framework plan and the formulation of the project goals. For the project’s creators, there are several benefits of including a simulation exercise involving the creation of a fictitious hotel in the educational process:

– it provides an alternative form of professional practice in the hotel industry,
– it supplements professional practice in the hotel industry,
– it develops transversal competencies,
– it provides opportunities for international cooperation with other training hotels,
– it brings the educational offering closer to the realities of the market,
– it is an opportunity for culturally and socially diverse groups to work together towards common goals,
– it mobilizes and motivates students to participate in educational and development activities.

The above benefits address the needs of professionally oriented study programs in tourism, which presuppose the greatest possible connection between education and professional practice. The project’s explicit intention is also to create a context in which the hotel simulation can be continued in the longer term and be included as an element of lifelong learning adult education. The objective is to achieve a significant improvement in the professional and transversal competences of tourism students as well as a closer and better connection between the educational process and professional practice, taking into account the new challenges and trends in tourism. Given the project’s main priorities, which include stimulation of innovative methods of education and teaching as well as fostering inclusion and diversity, the two main goals were a) to develop an innovative form of training future tourism professionals by introducing a hotel creation simulation in the educational process, b) to provide an alternative form of professional practice for students deprived of opportunities because of the pandemic and to foster diversity.

The partners were tasked with creating a hotel simulation based on the principles of a real hotel. The process would involve developing a marketing and business
plan, determining the target market, choosing a location and hotel type as well as creating and developing an appropriate website. The infrastructure and facilities of the fictitious hotel were to be designed by focusing mainly on three areas: a) hotel information systems, b) intercultural digital marketing, c. sustainable development. During project workshops, educators from the participating institutions would focus on implementing innovative and interactive teaching methods, such as the Design Thinking method, to create a plan for the implementation of property management systems (PMS) such as those used by the partner institutions (e.g. Mews, Fidelio) and develop scenarios for their use in different areas (e.g. check-in, check-out, room availability).

The second part of the project concentrates on developing a “map of cultural diversity” by describing cultural specifics of the countries in which the partner institutions are based, as well as analysing and identifying the cultural differences between them. The goal is to develop a multicultural digital marketing strategy for the needs of the hotel simulation based on the identified cultural specifics and differences (e.g. the Slovak hotel simulation will focus on marketing activities targeted at customers from Latvia). This part of the project will also involve planning and implementing steps for sustainable development, i.e. how to develop an “eco-friendly” hotel, how to reduce the ecological footprint, etc.

The project should result in designing innovating curricula of study programmes by implementing the hotel simulation and creating educational materials, e.g. webinars and e-books. Partners will also organize meetings for the educators and a few students from the partner institutions involved in the project. Finally, participants of the project will cooperate during the preparation of the final project outputs and reports as well as other tasks related to project dissemination, project sustainability, promotion, etc.

3. Project methods

In addition to SWOT analysis, external environment analysis, market analysis, and competition analysis, the project partners relied on the heuristic methods, discussions, team teaching, learning by doing. The creation of the entrepreneurial plan involved required text-based learning and problem solving skills.

So far, the national project partner teams have applied methods of analysis and comparison to their partial output, which is the creation of a business plan including financial calculations and packages for clients. Three Czech teams have completed this task, the best plan has been chosen and presented during international project meetings.
Further analysis and comparison of outputs developed by other national teams will be conducted in the final stage of the project after providing a broader picture of various national approaches not only regarding the creation of a business plan, but also intercultural, environmental, and IT problems. With respect to intercultural issues, for example, each partner university is supposed to conduct a survey about another partner’s cultural background. Survey results will then be summarized and submitted to the respective partners for evaluation. The same procedure will be adopted in the case of environmental and IT problems, leading to a joint publication of an e-book.

4. Theoretical background of the business plan

The output of the first part of the project is the creation of a fictitious hotel. The theoretical background required at this stage comes mainly from the literature selected for students of the Bachelor’s programmes, including the following authors: Dagmar Bednářová and Dagmar Škodová Parmová (2010); Markéta Jeníková (2013); Jiří Fotr (1999); Markéta Jeníková (2013); Vojtěch Koráb, Jiří Peterka and Mária Režňáková (2008); Jana Kučerová, Anton Strašík and Lubica Šebová (2010); Eva Kislingerová (2001); Ivka Linderová (2013); Jitka Srmpová and Václav Řehoř (2010); Jitka Srmpová et al. (2011); Jaromír Veber et al. (2008); Pavlína Pellešová and Patrik Kajzar (2016); Miroslav Synek and Eva Kislingerová (2010); Věra Nečadová (2008); Udo Wupperfeld (2003); Josef Šiman and Petr Petera (2010); Monika Palatková and Jitka Zichová (2012); Ida Rašovská and Kateřina Ryglová (2017); Marek Vochozka et al. (2012); Susan Horner and John Swarbrooke (2003); Milan Víturka et al. (2010). The project required that a business plan should consist of 20-40 pages (Beránek, 2004) and should cover the following areas: resources (material, human, financial), business goals, risk factors, competition advantages and disadvantages, target markets and customer groups, legal form; organizational structure (Vochozka et al., 2012).

A comparison of business plan structures proposed by different authors reveals that the number of possible elements can range from 5 to 13. According to Fotr (1999, p. 204) a business plan should include following parts:

1. an implementation resumé,
2. characteristics of the company and its objectives,
3. organisation and team management
4. an overview of the results and conclusions of economic studies,
5. summary and conclusions,
6. an annex.
Synek and Kislingerová (2010, p. 177-178) propose the following structure:
1. a summary and basic background,
2. a description of the products, the sector, the market, the competition,
3. a marketing plan,
4. an R&D plan, a production plan,
5. a financial plan.
The most detailed structure of a business plan is proposed by Srpová et al. (2011):
1. a title page,
2. contents,
3. introduction, purpose and position of the document,
4. a summary,
5. a description of the business opportunity,
6. goals of the company and its owners,
7. potential markets,
8. a competition analysis,
9. marketing and business strategy,
10. an implementation project plan,
11. a financial plan,
12. main prerequisites for project success, project risks,
13. annexes.

Based on experiences of the Hungarian partners, the following business plan structure was recommended to all partner institutions:
1. business details,
2. basic characteristics,
3. human resource planning (current team structure, planned team structure front office, planned team structure housekeeping, planned team structure sales and marketing),
4. a market analysis,
5. a competitor analysis,
6. return on investment/pricing,
7. packages,
8. sales and communication strategy (sales strategy, communication strategy, websites, a virus video).

However, it was clear from the beginning that the actual results might vary depending on the geographical and cultural factors.

In their article Stone et al. (2017) discuss new challenges associated with providing students of hospitality and tourism being equipped with skills required in the 21st century, with special focus on critical thinking.

Sándorová et al. (2020) present design thinking as a teaching method, which is considered to be a creative, problem-solving approach. In 2018 Constantine
the Philosopher University in Nitra piloted design thinking in three courses in the Regional Tourism study programme to test whether it could foster creativity, teamwork and communication, as many experts claim.

Pecina and Marinič (2021) focused on the development of professional education in secondary schools in the Czech and Slovak Republics.

A group of authors (Kolektiv, 2010) have compiled a collection of instructions for teachers including a wide range of topics grouped into seven educational modules. They provide an innovative contribution to professional teaching, especially in the area of developing specialist skills.

5. Partial project results, comparison of three hotel designs prepared by Czech students

As already mentioned, results achieved by the different teams will be compared during the final stage of the project to provide a broader picture of various national approaches not only regarding business plan development but also intercultural, environmental, and IT problems. The authors expect to gain useful insights from the project and compare them with their experiences obtained during an earlier international Erasmus+ strategic partnership project entitled “Entrepreneurship and Communication in Multicultural Teams” (2012-2018), with the involvement of the School of Business Administration in Karviná (part of Silesian University in Opava), as one of the seven partners.

The first partners’ meeting, where the first outputs of the project were presented, took place in Nitra on 27-29 April, 2022 at the Department of Tourism of Constantine the Philosopher University in Nitra. The meeting was attended by project partners from the University of Pannonia in Hungary, Turiba University in Latvia, the University of Salento in Italy, the Silesian University in Opava in the Czech Republic, and Constantine the Philosopher University in Slovakia.

In addition to discussing matters related to the project’s management, administration and the financial plan, the most significant point of the agenda was the presentation of results of students’ project work. Groups of students from the partner universities gave direct or online presentations about their progress related to creating an e-hotel.

The business plan procedure developed by Czech students, for example, was divided into several stages, in line with the recommended structure and included the following tasks:

1st task: market research – analysis of market size, market opportunities, target customers,
2nd task: analysis of competition – SWOT analysis of competitors’ offering and risk analysis,
3rd task: hotel design: choosing the target group, location, hotel type and the offering of services: basic and additional services; objectives, focus of the offering, design of organizational structure,
4th task: plan for front office (indoor service), housekeeping and sales, and marketing,
5th task: creation of 5 packages, brochure and price design, Marketing Mix,
6th task: creation of price strategy,
7th task: creating a sales strategy,
8th task: proposal of communication strategy;
9th task: design and creating web and videos,
10th task: creating a financial plan, performance indicators and return of investment.

The Czech students were divided into three teams. Team 1 prepared a business plan for the creation of a three-star hotel called Hotel Weinberg, which is to be located in Sedlec near Mikulov; the second team designed an Eko-hotel V Zátiší in Bělá pod Pradědem; and the third team presented the design of Treehouse Vápenná, located in the Jeseník region. All teams had reached the stage of product specification including a 5-element service package.

The following section shows how the three Czech teams were able to cope with the tasks. We have deliberately selected the part of the presentation focusing on pricing and return of investment as well as special packages (3 of 5). The results were selected as the best ones and presented to the foreign partners during the project meeting. The results of the winning team have been translated into English, while those of the other teams were delivered in Czech. The presentation of the hotel includes a description of students’ roles in the team, a photo of where the hotel is located, a design of the hotel, a HR plan, a market research, a PESTLE\(^2\) analysis, a SWOT analysis, pricing and return on investment, sales and communication strategy, a website and a video.

Group 1

The students focused on different room prices depending on room type (double, quadruple) along with additional service packages during the stay such as breakfast, half board, wellness or other packages. Off-season discounts and off-season packages can be used to influence customer traffic. The ROI (Return on investment) was calculated. The amount for building the hotel (a very rough estimation) = CZK 40,000,000, 40% on profit costs/year, i.e. wages, energy, maintenance, etc. 12,064,125 \times 0.4 = 4,825,650 CZK; Estimated net profit =

\(^2\) The acronym stands for political, economic, social, technological, legal and environmental factors.
Business plan development in an international project aimed at creating a fictitious hotel

12,064,125 – 4,825,650 = 7,238,475 CZK; ROI = 40,000,000/7,238,475 = 5.5 years (Fig. 1). Students designed five packages for Hotel Weinberg *** (The package leaflets are shown in Fig. 2):

**Package No 1: “Romantic weekend for two”** – accommodation in the hotel for two nights for two people, half-board meals, a welcome pack in your room, two-hour access to the hotel spa and a voucher for entry to the Lednice-Valtice area with a 50% discount, bathrobe and slippers, free parking at the hotel. The package can be used throughout the season and costs 4,999 CZK (200 EUR).
Package No 2: “Wine weekend for two” – two people for two nights, the first dinner featuring a three-course meal, where you can choose from three menus, accompanied by a selection of South Moravian wines, the second dinner in the form of a buffet with tasting from local winemakers, it includes a voucher for a visit to a winery in the area of your choice, two hours of access to the hotel spa and an unlimited access to the hotel pool. The package is available throughout the season and costs 3,999 CZK (160 EUR).

Package No 3: “Family weekend” – for four people for four nights (two adults and two children), half-board meals throughout the stay (buffet breakfast and dinner with a choice of two meals), an unlimited access to the hotel pool and small gift in the room, a voucher for a visit to Aqualand Moravia, where they can obtain a free entry for a child under 12 years old and a 25% discount on entry.
for a second child. Complimentary lunch on site is also provided. The package is available during the summer season and costs 5,999 CZK (240 EUR).

Package No 4: “Family week” – for four people for six nights (two adults and two children), half board throughout the stay (buffet breakfast and dinner with a choice of two meals), an unlimited access to the hotel swimming pool, it includes a voucher to Aqualand Moravia in the same form as the four-day package (a child under 12 years free and 25% discount for the second child), plus a voucher to the Lednice-Valtice area with 50% discount for the whole family with lunch on site and a voucher to Bruno family park, where the discount for one child under 4 years is 50%, and for the second child from 4 to 18 years is 20% discount. Lunch is also provided on site. The package is available during the summer season and costs 7,499 CZK (300 EUR).

Package No 5: “Gastro week” – for two persons for two nights, as well as half board throughout the stay, one of the dinners will be a 3-course meal (a starter, a main course and a dessert) and will be a locally sourced speciality, complimentary parking at the hotel for the duration of your stay, in-room bathrobe and slippers, access to the hotel spa and unlimited access to the hotel pool, a voucher to a selected restaurant in the Mikulov area. The package can be used for the whole season and its price is 5,499 CZK (220 EUR).

Group 2

The students created Eko-hotel Zátiší: An optimistic scenario: total profit in one year – 15,166,250 + 9,709,200 = 24,875,450 CZK (1,006,652.26 EUR). Return on investment: = 6.25 years. A pessimistic scenario: total profit for one year – 7,672,500 + 6,696,000 = 14,368,500 CZK (581,478.83 EUR). Return on investment: 10.8 years (Fig. 3). Students designed 5 packages for the Eko-hotel Zátiší (The package leaflets are shown in Fig. 4):

Package 1: “Romantic weekend for two” – come and relax with your loved one, enjoy a romantic weekend stay in our unlimited wellness, you will be welcomed in the room in the form of sparkling wine with strawberries, we will delight you with a great breakfast and dinner, relax with a 20-minute massage, you can complement your relaxation with unlimited soft drinks. The price of the package for two people is 4,299 CZK for two nights.

Package 2: “Wellness weekend for 2 people (2 nights)” – a free entry to the hotel’s relaxation pool center, a whirlpool for 6 people, a kneipp walkway, an entry to the sauna or a 20-minute relaxing massage followed by relaxation in the salt cave with music, free soft drinks will be available to you throughout your stay. The price of the package for two people is 3,899 CZK for two nights.

Package 3: “Wellness weekend for 2 people (2 nights)” – a free entry to the hotel’s relaxation pool center, whirlpool for 6 people, Kneipp walkway, an entry to the sauna or a 20-minute relaxing massage followed by relaxation in the salt cave
with music. Free soft drinks will be available to you throughout your stay. The price of the package for two people is 3,899 CZK for two nights.

Package 4: “Ski stay for 5 people (4 nights)” – a ski pass is included in the price of the stay, a free entry for two hours a day to the hotel wellness (a relaxation pool center, a whirlpool for six people, a kneipp path, an entrance to the sauna, salt cave). The price of the package for one person is 7,999 CZK for four nights.

Package 5: “New Year’s Eve for the whole family” – free entrance for two hours a day to the hotel’s wellness (a relaxation pool center, a whirlpool for six people, a Kneipp walkway, an entrance to the sauna, salt cave). An evening entertainment

Fig. 3. Presentation of a hotel, selected parts (2nd team)
Source: own processing based on students’ presentations.
is also planned (live music, contests, raffle, stand-up performance, New Year’s toast, fireworks).

Group 3

Students designed five packages for hotel Treehouse Vápenná (The package leaflets are shown in Fig. 5):

Package 1: “Romantic weekend for two” – accommodation in a house Friday-Sunday, half-board meals, a welcome drink for both, a private jacuzzi for two hours with candles and champagne, a 30-minute massage for both, a fruit basket in the room. Package price CZK 9,000 (364 EUR).
Package 2: “Family package” – accommodation for two adults + two children for two nights (Friday – Sunday), accommodation in a house, a double bed with extra beds, half-board meals, tickets to the Fauna park, a special snack for the trip for all, coloring books prepared for children and crayons, a possibility to rent board games, free parking. Package price CZK 9,850 (399 EUR).

Package 3: “Adrenalin package” – accommodation for two adults + two children for two nights (Friday – Sunday) in a house, a double room with extra beds, half-board, tickets to the Adrenalin park (approx. 20 km away) for two adults and two children - 4 × rope center, 2 × children’s all-terrain quad bikes, 2 × archery; by prior agreement, the possibility of transport there and back, a special snack for the trip for everyone, the possibility of arranging a transport from the station to the accommodation for free, coloring books and crayons prepared for children, the possibility of renting board games, free parking. Package price 11,000 CZK (445 EUR).

Package 4: “Tourist package” – accommodation in a house of your choice (must be arranged in advance), half-board meals, an access to the jacuzzi, a swimming pool, a special snack for the trip, a tourist map, a list of recommended trips in the area, free parking. Package price depending on the type of accommodation 4,000-8,400/night (a house, separate beds for two persons; a house, separate beds for 4 persons; a house, a double bed with the possibility of an extra bed; a wellness house, a double bed for two people).
Fig. 5. Presentation of a hotel, selected parts (3rd team)

Source: own processing based on students’ presentations.
Package 5: “Perfect solitude” – no food, accommodation in a house of your choice (must be arranged in advance), a welcome fruit basket, a tourist map, a list of recommended trips in the area, free parking. Package price depending on the type of accommodation 2,600-6,400/night (a house, separate beds for two persons; a house, separate beds for four persons; a house, a double bed with the possibility of an extra bed; a wellness house, a double bed for two people).

6. Project meetings in Nitra and Veszprém and their contribution to finalizing the partial project output

The implementation of the project involves regular meetings of the partners, during which partial project results and tasks for the following period are discussed.

During the first meeting in April 2022, it turned out that the Czech group had already completed about 3/4 of all tasks. Some teams, owing to a different duration of the semester, had managed to prepare their business plan, while still others were just starting the procedure. Overall, the involvement of students in the hotel simulation exercise could be evaluated as positive and useful. Based on various analyses carried out so far, including the analysis of competitors, students had created a proposal for their simulation hotel located in the selected region making sure it would be competitive, not only as regards the product offering.

The second meeting was held in September 2022 in Veszprém, Hungary, at Faculty of Business and Economics of the University of Pannonia. During the first day, the project partners got acquainted with the institutions of Pannonia University and with curricula at the Faculty of Business and Economics. The highlight of the second day was the discussion of project results associated with the hotel simulation exercise, with students sharing their experience of creating fictitious hotels in their respective countries and what benefits they derived from participating in the project.

The afternoon session focused on instructions related to the preparation of project results concerning the creation of a cultural diversity map, a hotel information system and environmental issues. The project participants responsible for the output in all partner countries were appointed and deadlines for completing all tasks were set. Participants of the meeting also agreed on the programme of the next meeting in Latvia and on its contents related to the following partial results of the project.

The next stages of the project involve creating a hotel information system, an environmental programme, and a cultural diversity map that will contribute to students’ culture awareness and better communication between clients and
providers of services in the hotel industry. Each partner university is supposed to conduct a survey related to another partner’s culture background and later present the results to its respective partner for evaluation.

7. Expert assessment of the results

In the case of the first hotel, project experts positively evaluated the selection of an attractive location. The area, in general, continues to grow in popularity and is likely to attract tourists for years to come. However, the plan lacks specific numbers regarding employees and labor costs, which would probably not be acceptable for this hotel type and size. Other experts’ remarks concerned dining, especially buffet dinner, which in their opinion might generate losses for the hotel.

With regard to the second hotel, the experts pointed out the lack of information about hotel size and the number of rooms. They were also surprised at the unrealistic staffing of the hotel, which would be suitable for a much bigger hotel and they were not satisfied with the design of the website, which they thought was not suitable for a hotel. However, the listed prices were in accordance with the presented strategy.

The third hotel presented an interesting idea and the overall concept of accommodation could be an attraction for many tourists. According to the experts, the design comprised the most realistic estimate of staffing requirements. However, comparison to other types of similar accommodation is considered to be irrelevant. The hotel could focus mostly on clients from Poland.

8. Conclusions

It should be emphasized that although the national teams presented similar results, the creation process was different in each case and the students worked in different conditions (one of the partners is a private university). With the benefit of hindsight, the authors believe that the original project application should also have specified what kind of students were eligible to participate in the project as there is a big difference between full-time and part-time students in terms of the amount of acquired experience.

International meetings of project partners have been beneficial for the participants as an opportunity to exchange information related to the process of creating the results. However, the limited project budget is only sufficient to cover the participation costs of teachers, whereas teams of students have to present their results online, which is very difficult and time consuming.
Despite these problems, after the first year of cooperation it can be concluded that the project is on the right track.

References


Opracowanie biznesplanu w ramach międzynarodowego projektu mającego na celu stworzenie fikcyjnego hotelu

Streszczenie. W artykule opisano proces tworzenia biznesplanu dla fikcyjnego hotelu w ramach symulacji z udziałem pięciu partnerów uczestniczących w międzynarodowym projekcie. Autorki opisują cele projektu, jego strukturę, zadania oraz osiągnięcia uczestników projektu. Punktem wyjścia do opracowania biznesplanu przez każdy zespół były aspekty teoretyczne, które należało uwzględnić. Na ich podstawie uczestnicy zaprojektowali swoje hotele pod kierunkiem naukowców pełniących rolę mentorów. Wyniki projektu w postaci propozycji utworzenia konkretnych hoteli w wybranych krajach przyczyniają się do realizacji celów projektu w zakresie nauczania przedsiębiorczości poprzez poprzez doświadczenie zdobywane przez studentów kierunków turystycznych. Można założyć, że studenci biorący udział w takich symulacjach będą lepiej przygotowani do funkcjonowania na konkurencyjnym rynku pracy oraz będą posiadali umiejętności niezbędne do założenia własne firmy w branży hotelarskiej.

Słowa kluczowe: projekt, biznesplan, hotel, konkurencyjność, pakiety usług, wiedza ekspercka

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