

PERSONAL  
INFORMATION**SABINA HODŽIĆ**

📍 11, Antuna Branka Šimića, 51000 Rijeka, Croatia

✉ [sabinah@fthm.hr](mailto:sabinah@fthm.hr), [shsabinah@gmail.com](mailto:shsabinah@gmail.com)

Sex Female | Nationality Croatian

CROSBI profile:

[https://www.bib.irb.hr/pretraga?operators=and|Hod%C5%BEi%C4%87,%20Sabina%20\(310785\)|text|author](https://www.bib.irb.hr/pretraga?operators=and|Hod%C5%BEi%C4%87,%20Sabina%20(310785)|text|author)

Google Scholar profile:

<https://scholar.google.com/citations?user=tUgVFU8AAAAJ&hl=hr&oi=ao>

## WORK EXPERIENCE

September 2015-

**Head of Department of Public Finance**

University of Rijeka, Faculty of Tourism and Hospitality Management

October, 2020 -

**Associate Professor**

University of Rijeka, Faculty of Tourism and Hospitality Management, Department of Public Finance, Opatija, Croatia

July 2015- September 2020

**Assistant Professor**

University of Rijeka, Faculty of Tourism and Hospitality Management, Department of Public Finance, Opatija, Croatia

Course: Public Finance (in Croatian and English language), Comparative fiscal system (in Croatian and English language), Environmental protection financing, Taxes and Business Strategy (PhD studies)

July 2014 – June 2015

**Senior Assistant**

University of Rijeka, Faculty of Tourism and Hospitality Management, Department of Public Finance Opatija, Croatia

Seminars and exercises with students at the course Public Finance, Comparative fiscal system, Fiscal system, Business Taxation and other activities in academic title.

December 2008 –  
July 2014

**Assistant**

University of Rijeka, Faculty of Tourism and Hospitality Management, Department of Public Finance Opatija, Croatia

May 2008 – November  
2008

#### Administrartor II

Liburnia Riviera Hotels d.d., hotel “Kvarner” Opatija, Croatia  
Administrator for Gastro-program and department for supply and sales,  
concerning about purchasing and selling products

## EDUCATION

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2010-2014

#### PhD – Thesis Title: "Corporate taxation and R&D tax incentives"

Empirical research on corporate income tax and R&D tax incentives in Croatian multinational companies

University of Rijeka, Faculty of Tourism and Hospitality Management, Opatija, Croatia

PhD courses attended during study:

*Macroeconomics*

*Microeconomics*

*Methodology of scientific research work*

*Contemporary Trends in Economic Theory*

*Applied Econometrics*

PhD supervisors:

1. Dragan Roller, Ph.D., Full Professor with tenure, Department of Public Finance, Faculty of Tourism and Hospitality Management, Opatija, Croatia,

2. Helena Blažić, , Ph.D., Full Professor, Department of Public Finance, Faculty of Economics, Rijeka, Croatia.

3. Branko Blažević, , Ph.D., Full Professor with tenure, Department of Macroeconomics, Faculty of Tourism and Hospitality Management, Opatija, Croatia.

2003-2007

#### Master of Economics Science

University of Rijeka, Faculty of Tourism and Hospitality Management, Opatija, Croatia

Graduated among the top of 10% students from Faculty in 2006/2007.

December, 2020	Digitalisation of the Tax Function: The Perspective of Business & Tax Administration – workshop Vienna University of Economics and Business – Institute for Austrian and International Tax Law, Austria
February, 2020	Transfer Pricing, AI, Blockchain & Data Analytics – workshop Vienna University of Economics and Business – Institute for Austrian and International Tax Law, Austria
January 08-10, 2020	EDAMBA – EIASM Consortium on Doctoral Supervision and the New Global Research Landscape, Barcelona, Spain
October 30-31, 2019	Current Trends in International Taxation – Implications and Challenges for Developing Countries – International Fiscal Association (IFA) in Bosnia and Herzegovina, Sarajevo.
September, 2019	Erasmus University of Aveiro, Department of Economics, Management and Industrial Engineering and Tourism, Portugal
May, 2019	Supervising Doctoral Students – workshop University of Rijeka, Faculty of Tourism and Hospitality Management
May, 2019	Issues in the Professionalization of Professoriate: Teaching and Working in Global Universities University of Rijeka, Doctoral School
December 17-18, 2018	VAT/GST Challenges in a Digital Economy - workshop Vienna University of Economics and Business – Institute for Austrian and International Tax Law, Austria
June 2018	Applied Econometrics Course – Panel Data Analysis Faculty of Economics and Business, Zagreb and Faculty of Tourism and Hospitality Management, Opatija
April 27 <sup>th</sup> 2018	Tax procedures: a constructive approach to address selected critical issues - Seminar University of Rijeka, Faculty of Law
April 2018	University of New South Wales, Australia School of Taxation and Business Law
June 2017	Applied Econometrics Course – Applied Time Series Econometric Models Faculty of Economics and Business, Zagreb and Faculty of Tourism and Hospitality Management, Opatija
April 2017	Erasmus University of Sarajevo, School of Economics and Business, Bosnia and Herzegovina

February 2016

Erasmus

Vienna University of Economics and Business – Institute for  
Austrian and International Tax Law, Austria

August, 29<sup>th</sup> – September, 2<sup>nd</sup>,  
2015

Marie Curie IAPP Summer School for Multiple Moralities and  
Shadows Economies in Post-socialism  
Zagreb, Croatia

September 2014

Doctoral School – International Corporate Taxation  
Oxford University Centre for Business Taxation  
Exeter College, University of Oxford, United Kingdom

September 2013

Case Studies for Management Education and Training  
University of Rijeka and Manchester Metropolitan University

July 2013

Summer School - Central and Eastern European countries,  
Vienna International Tax Law

Vienna University of Economics and Business – Institute for Austrian and  
International Tax Law, Austria

June 2013

Workshop - Academic Writing for Publishing Scientific Papers  
in International Journals, Zadar, Croatia  
International School for Social and Business Studies, Celje,  
Slovenia

September 2012

Erasmus

Vienna University of Economics and Business – Institute for Austrian and  
International Tax Law, Austria

June – July 2012

Summer School - Public Private Partnership: working for change  
and cooperation

University of Maribor, Faculty of Economics and Business, Maribor, Slovenia

February – July 2011

Erasmus student at PhD course - Research and achievements in  
accounting, auditing and business taxation

University of Maribor, Faculty of Economics and Business, Maribor, Slovenia

June 2009

ECQA Certified EU Project Manager

Knowledge Transfer Centre, University of Rijeka, Croatia

**PERSONAL SKILLS**

Mother tongue Croatian

Other language(s)	UNDERSTANDING		SPEAKING		WRITING
	Listening	Reading	Spoken interaction	Spoken production	
English	C2	C2	C2	C2	C2
Replace with name of language certificate. Enter level if known.					
German	A1	A1	A1	A1	A1
Replace with name of language certificate. Enter level if known.					

Levels: A1/2: Basic user - B1/2: Independent user - C1/2 Proficient user  
Common European Framework of Reference for Languages

**Communication skills** Communicative and open minded. Also responsible, hardworking and reliable person who wants to improve in education and science. Adaptable in every new environment, where I have no problem with meeting and working with new people.

**Organisational / managerial skills** I have sense for organization and planning at the macro and micro level. I am motivated and independent in everything I do. I also have excellent experience in individual and team working environment.

Digital skills	SELF-ASSESSMENT				
	Information processing	Communication	Content creation	Safety	Problem solving
	Proficient user	Proficient user	Proficient user	Proficient user	Proficient user

**Computer skills** Actively and skilfully use of the Microsoft Office package (Word, MS Excel, Power Point, Access, Internet and Outlook) and STATA program (beginner).

**Other skills** Enjoy all sports particularly pilates and tennis.

**Driving licence** B

**ADDITIONAL INFORMATION**

Research Projects

- 02/2017 – 09/2017 *A Comparative Analysis of Fiscal Autonomy of Large Cities: Case Studies of Croatia, Serbia and Bosnia and Herzegovina – scientific project*
- Client: The Institute of Economics Zagreb, Croatia  
Position: Researcher
- 06/2018 - *Performance and Structure of Croatian Financial Institutions in the context of Institutional Changes – scientific project*
- Client: University of Rijeka, Faculty of Economics, Rijeka, Croatia  
Position: Researcher
- 10/2018- *The Financial Challenges of Smart Cities in Tourist Destination – scientific project*
- Client: University of Rijeka, Faculty of Tourism and Hospitality Management, Opatija, Croatia  
Position: Head
- 03/2019- *Smart Cities in the function of economy development – scientific project*
- Client: University of Rijeka, Faculty of Economics  
Position: Researcher
- 03/2019 - *The efficiency and regulation of financial institutions in the function of Croatian economy development – scientific project*
- Client: University of Rijeka, Faculty of Economics, Rijeka, Croatia  
Position: Researcher

Honours and awards

**Best paper award** - The Impact of Corporate Income Tax on Research and Development of Multinational Entities. 18<sup>th</sup> Annual Conference on Finance and Accounting 2017, University of Economics, Prague, Czech Republic.

**Best paper award** - The Impact of fiscal policy on growth or fall of gross domestic product: example of Croatia. "Periodicum 2015". Wien, Austria. (book chapter).

2-5th, April, 2003. - 14th International Choir Competition in Verona, 2nd place, silver cup, Italy

June, 2002. – State Choir Competition – 45th Music Fest of Croatian Youth in Varaždin, bronze medal, Croatia

June, 2001.- State Choir Competition – 44th Music Fest of Croatian Youth in Varaždin, bronze medal, Croatia

21 -24th May, 1997. - Participation in Croatian School meeting in creative work, LIDRANO, Croatia

February, 1996.- Participation in Croatian School meeting in creative work, LIDRANO, Croatia

Professional Memberships

ALUMNI FMTU, University of Rijeka, Faculty of Tourism and Hospitality Management, Opatija, Croatia, member

Croatian Academic Association – Vienna, member, Austria

Croatian Statistical Association (HSD), member, Croatia

Network of Institutes and School of Public Administration in Central and Eastern Europe (NISPACee), member

International Fiscal Association (IFA), branch of Bosnia and Herzegovina, member

Women in Statistics of Croatian Statistical Association (HSD), member, Croatia

Appendix

List of Publications

### LIST OF PUBLICATIONS

Hodžić, Sabina; Demirović, Amer & Bečić, Emira (2020). The relationship between fiscal policy and economic growth in CEE countries. *Zbornik radova Ekonomskog fakulteta u Rijeci : časopis za ekonomsku teoriju i praksu*, vol. 38, no. 2, pp. 653-666.

Hodžić, Sabina; Bogdan, Siniša & Bareša, Suzana (2020). The Financial Potential of Gastronomy for Tourism Development in Croatia. In: *Gastronomy for Tourism Development*, Peštek, Almir ; Kukanja, Marko ; Renko, Sanda (eds.), Emerald, book chapter, pp. 211-245.

Hodžić, Sabina, Jurlina Alibegović, Dubravka & Bečić, Emira (2020). Fiscal Performance of Local Government Units for Smart Region and Smart Cities. *International Scientific Conference "Smart Governments, Regions and Cities – Economics of Digital Transformation"*, June 2-4, Opatija, pp. 291-312, University of Rijeka, Faculty of Economics, Croatia

Hodžić, Sabina & Paleka, Hana (2020). Fiscal Capacities of Large Cities in Croatia – Financial Support for Smart Cities. *Naše gospodarstvo/Our Economy*, 66(2), pp. 42-49.

Ravšelj, Dejan & Hodžić, Sabina. (2020). The Role of Public Governance Practices for Business R&D Activity in the EU. *Central European Public Administration Review*, 18(1), pp. 125 – 141, <http://cepar.fu.uni-lj.si/index.php/CEPAR/article/view/438>

Hodžić, Sabina (2019). Važnost financijske uključenosti u razvoju pametnih gradova. *Financijska kretanja – najnoviji događaji i perspektive*, urednici Rimac Smiljanić, Šimić Šarić, Visković, 3-24. (poglavlje u knjizi).

Hodžić, Sabina, Vuković, Dijana, Muharemović, Adis. (2019). The efficiency of healthcare system expenditures: evidence from Croatia. *Ekonomski vjesnik: Review of Contemporary Entrepreneurship, Business, and Economic Issues*, vol. 32, no.2, pp. 361-371.

Hodžić, Sabina & Muharemović, Adis (2019). The Financial Sustainability of Large Cities in the Republic of Croatia. *International Scientific Conference – ICEI 2019*, 05. – 07. December, University of Tuzla, Faculty of Economics, Bosnia and Herzegovina, pp. 70 – 79.

Hodžić, Sabina & Arnautović, Sabina (2019). The Financing Incentives for Smart Cities and Importance for Local Government. *International Conference on Administration Management and Social Studies – Public Administration Reform: European Union Issues and Challenges*, 13.-14.09, pp. 1 – 9, University of Sarajevo, Faculty of Administration, Bosnia and Herzegovina

Olgić Draženović, Bojana, Hodžić, Sabina, Maradin, Dario. (2019). The efficiency of mandatory pension funds: case of Croatia. *South East European Journal of Economics and Business*, vol .14, no. 2, pp. 82-94.

Hodžić, Sabina, Tyutyuryukov, Vladimir. (2019). The efficiency of regional government expenditure in the Russian Federation. *E-proceedings of the 27<sup>th</sup> NISPACee Annual Conference – From Policy Design to Policy Practice*, 24-26 May, Prague, Czech Republic, pp. 1-12.

Hodžić, Sabina, Rogić Dumančić Lucija, Bečić, Emira. (2019). Financial Stability of Pension System in the European Union Member States. *Proceedings of the 52<sup>nd</sup> International Academic Conference*, September 23-26, Barcelona, Spain, pp. 160-168.

Hodžić, Sabina, Jurlina Alibegović Dubravka. (2019). The efficiency of regional government expenditure in smart



tourism destination: the case of Croatia. *Proceedings of the 5<sup>th</sup> International Scientific Conference – Tourism in Southern and Eastern Europe 2019*, 16-18 May, Opatija, pp. 307-318.

Hodžić, Sabina, Muharemović, Adis. (2019). Fiscal Decentralization and Efficiency of Regional Government in Croatia: A Data Envelopment Analysis, *Lex localis – Journal of Local Self-Government*, vol. 17, no.3, pp. 453-470.

Jurlina Alibegović, D., Hodžić, Sabina., Bečić, Emira. (2019). The Level of Fiscal Autonomy: Evidence from Croatia, Serbia and Bosnia and Herzegovina. *The NISPACEE Journal of Public Administration and Policy*, Vol. XII, No. 1, pp. 91-112.

Palić, Irena., Hodžić, Sabina., Dumičić, Ksenija. (2019). Personal Income Taxation Determinants in Federation of Bosnia and Herzegovina. *Business Systems Research*, Vol. 10, No.1, pp. 153-163.

Hodžić, Sabina. (2019). Tax administrative challenges of the digital economy: the Croatian experience. *E-journal of tax research*, Vol. 16, No. 3, pp. 762-779.

Hodžić, Sabina, Muharemović, Adis, Čanković, Ema. (2018). A Review of Fiscal Incentives for Renewable Energy in European Union Member States. *Conference Proceedings of the 9<sup>th</sup> International Scientific Conference of the School of Economics and Business –ICES2018*, Sarajevo, October 12, ISSN: 2490-3620, pp. 151-161.

Hodžić, Sabina, Paleka, Hana. (2018). Health Tourism in the European Union: Financial Effects and Future Prospects. *Conference Proceedings of the 9<sup>th</sup> International Scientific Conference of the School of Economics and Business –ICES2018*, Sarajevo, October 12, ISSN: 2490-3620, pp. 162-174.

Hodžić, Sabina. (2018). Croatia-chapter 14. “Improving Tax Compliance in a Globalized World”. In C. Evans., M. Lang, A., Rust, J., Schuch, C. Staringer, J. Owens and P. Pistone (eds.). IBFD. Amsterdam. (book chapter), pp. 321-339.

Hodžić, Sabina, Keček, Damira and Mikulić, Davor. (2018). Sectoral Linkages of Taxes: An Input-Output Analysis of the Croatian Economy. *Ekonomický časopis/Journal of Economics*, vol. 66, no.6, pp. 598-620.

Hodžić, Sabina. (2018). Veza između poreznih prihoda i bruto domaćeg proizvoda u Republici Hrvatskoj. U: *Financije- teorija i suvremena pitanja*, urednici: Koški, D., Karačić, D., Sajter, D., pp. 21-39. Ekonomski fakultet u Osijeku.

Md Nor, Mohd Zakhiri, Hodžić, Sabina and Mohamad, Ani Munirah. 2018. Roles of the Islamic Voluntary Sector in Malaysia and Croatia. *The European Proceedings of Social & Behavioural Sciences – UUM International Legal Conference*, Kedah, 23.-24. September, 2017, pp. 254-260.

Jurlina Alibegović, Dubravka, Hodžić, Sabina and Bečić, Emira. (2018). Limited Fiscal Autonomy of Croatian Large Cities. *Lex localis – Journal of Local Self-Government*, vol. 16, no.1, pp. 107-128.

Hulya, Celebi and Hodžić, Sabina. (2017). The Impact of Corporate Income Tax on R&D of Multinational Entities: An Impact Analysis of Separate Taxation and CCCTB. *European Financial and Accounting Journal*, vol. 12, no. 3, pp. 17-31.

Hodžić, Sabina, Jurlina Alibegović, Dubravka and Bečić, Emira. (2017). Efficiency of Public Expenditures: The Case of Croatian Counties. *Proceedings of the 25<sup>th</sup> NISPACEE Annual Conference-Innovation Governance in the*

*Public Sector*, Kazan: Russian Federation, May 18-20. ISBN: 978-80-89013-96-8.

Hodžić, Sabina i Arnautović, Sabina. (2017). Perspektiva ekoloških poreza u Europskoj uniji. U: *Financije na prekretnici: Imamo li snage za iskorak?*, urednici: Blažić, H., Dimitrić, M., Pečarić, M., pp. 103-116. Ekonomski fakultet Sveučilišta u Rijeci.

Hodžić, Sabina and Kockovicova, Jana. (2017). A Comparative Analysis of Shadow Economy in Croatia and Slovakia. In: *European Financial System 2017. Proceedings of the 14<sup>th</sup> International Scientific Conference*, Brno: Masaryk University, part 1, pp. 213-221. ISBN: 978-80-210-8609-8.

Hodžić, Sabina. (2017). Estimating the size of Croatian shadow economy. In: *The Informal Economy in Global Perspective: Varieties of Governance*, eds. Polese, Williams, Horodnic, Bejakovic, pp. 57-74. Book Chapter. <http://www.springer.com/gp/book/9783319409306#otherversion=9783319409313>

Hodžić, Sabina and Celebi, Hulya. (2017). Value-Added Tax and its Efficiency: EU-28 and Turkey. *UTMS Journal of Economics*, Vol. 8, No. 2, pp. 79-91.

Hodžić, Sabina, Galinec, Davor and Bečić, Emira. (2016). Fiscal Rule Efficiency in EU Member States. *Proceedings of the 10<sup>th</sup> International Conference-European Entrepreneurship Forum, Economic Growth and Economic Policy*, November 4<sup>th</sup>, Newton College, Prague.

Hodžić, Sabina and Bečić Emira. (2016). Tax Incentives for R&D of Large Companies: Empirical Analysis of Croatia. *Actual Problems of Economics*, No. 8, Vol. 182, pp. 172-179.

Hodžić, Sabina and Bečić, Emira. (2016). The Impact of fiscal policy on growth or fall of gross domestic product: example of Croatia. In M. Kalapurić, I. Lacković and A. Manestar (eds.), "Periodicum 2015". Wien, Austria. (book chapter).

Žunić Kovačević Nataša, Gadžo Stjepan, Hodžić, Sabina and Klemenčić, Irena. (2016). Croatia-chapter 9."GAARs- A Key Element of Tax Systems in the Post-BEPS World". In M. Lang, A. Rust, J. Schuch, C. Staringer, J. Owens and P. Pistone (eds.). IBFD. Amsterdam. (book chapter), 205-218.

Hodžić, Sabina. (2015). The Impacts of Common Consolidated Corporate Tax Base in Croatia. *Econviews: Review of contemporary business, entrepreneurship and economic issues*, Vol. 28, No. 2, pp. 327-338.

Hodžić, Sabina and Bratić, Vjekoslav. (2015). Comparative Analysis of Environmental Taxes in EU and Croatia. *Economic Thought and Practice*, No. 2, 555-578.

Hodžić, Sabina and Bečić, Emira. (2015). Analysis of the fiscal rule index in EU Member States. *Proceedings of the ENTRENOVA-Enterprise Research Innovation Conference*, September, 10-11, pp. 431-439. Kotor, Montenegro. IRENET: Zagreb.

Bečić, Emira, Galić, Marijana and Hodžić, Sabina. (2015). Comparative analysis of the manufacturing industry of the Bosnia and Herzegovina and selected SEE countries. *Proceedings of the 6<sup>th</sup> Global Conference on Managing in Recovering Markets, GCMRM*, May 18-19, pp. 47-66. Maribor: Faculty of Economics and Business. Slovenia.

Hodžić, Sabina and Lazović-Pita, Lejla. (2014). Evasion of social security contributions: the example of Croatia and Bosnia and Herzegovina. *Conference Proceedings, Tax Reforms: Experiences and Perspectives*, June 20, pp. 25-43. Zagreb: Institute of Public Finance.

Roller, Dragan, Hodžić, Sabina and Premec, Sanja. (2014). Corporate income taxation in the Croatian hotel industry in relation to the Mediterranean countries of Europe. *Congress Proceedings of 22nd Biennial International Congress Tourism & Hospitality Industry 2014 – New Trends in Tourism and Hospitality Management*, May 08-09, pp. 338-350. Opatija: Faculty of Tourism and Hospitality Management.

Bogovac, Jasna and Hodžić, Sabina. (2014). Fiscal policy led by tax incentives: Croatian experiences. *Our Economy*, Vol. 60, No. 1-2, pp. 62-71.

Karanović, Goran and Hodžić, Sabina. (2014). Financijske krize i državne potpore: primjer Hrvatske. U Zborniku radova “*Financije nakon krize: forenzika, etika i održivost*”, Sveučilište u Splitu, Ekonomski fakultet. ISBN 978-953-281-061-5, 149-165.

Hodžić, Sabina. (2013). Tax incentives for research and development in Austria and Croatia: B-index. *Economic Thought and Practice*, No. 2, pp. 397-416.

Hodžić, Sabina. (2013). Comparison of Tax Control in Slovenia and Croatia. *Proceedings of the 17th International Conference – Current Trends in Public Sector Research*, 17-18 January, pp. 226-236, Masaryk University, Brno, Czech Republic.

Hodžić, Sabina. (2012). Research and development and tax incentives. *South East European Journal of Economics and Business*, Vol. 7, No. 2, pp. 51-63.

Hodžić, Sabina, and Dragan Roller. (2012). Tax aspect of innovation development in tourism. *Congress Proceedings of 21th Biennial International Congress Tourism & Hospitality Industry 2012 – New Trends in Tourism and Hospitality Management*, May 03-05, pp. 402-409. Opatija: Faculty of Tourism and Hospitality Management.

Hodžić, Sabina. (2012). Stimulacija poreznih olakšica za istraživanje i razvoj. U Zborniku radova “*Skrivena javna potrošnja: sadašnjost i budućnost poreznih izdataka*”, Institut za javne financije: Zagreb. ISBN 978-953-6047-63-5.

Hodžić, Sabina. (2012). Harmonization of corporate tax – general guidelines in the EU and harmonization in Germany, Austria and Italy, *Our Economy*, Vol. 58, No. 1-2, pp. 64-71.

Hodžić, Sabina, and Dragan Roller. (2011). Influence of Local and Regional taxes on tourism. *1st International Scientific Conference, Sustainable Tourism: Socio-Cultural, Environmental and Economic Impact*, 4-7 May, Vol.1., pp. 305-314. Opatija: Faculty of Tourism and Hospitality Management.

Hodžić, Sabina and Dombrovski Renata. (2010). Taxation of salaries in tourism. *2nd Scientific conference "Management, education and tourism"*, October 21-22, pp. 658-664, Slovenia: Portorož.

Hodžić, Sabina, and Dombrovski Renata. (2010). Impact of Value Added Tax on Tourism. *International Business and Economics Research Journal*, Vol. 10, No. 9, pp. 131-138.

Hodžić, Sabina and Roller, Dragan. (2010). The Taxation of Hotel Industry and Research and Development Expenses. *Congress Proceedings of 20th Biennial International Congress Tourism & Hospitality Industry 2010 – New Trends in Tourism and Hospitality Management*, May 6-8, pp. 187-1193. Opatija: Faculty of Tourism and Hospitality Management.