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Academic Research Paper

Implementing BPM for Management Economics in Hybrid Organizations. A Qualitative Study of Italian TAEs between Rimini and Riccione.

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Abstract:

Purpose: In today's rapidly evolving Tourism-Tech landscape, tourism sustainable destination has to prepare their digital transformation journey. For the EU, digital transformation presents an opportunity to enhance the efficiency and effectiveness of Touristic Accommodation Establishments (TAEs).

Design/methodology/approach: Of the various approaches, one that promises a rapid digital transformation is the concept of Business Process Management (BPM) introduced by Hammer in the 1990s. The study aims to recognise the Daily Room Rate (DRR) a significant KPI, through a historical accountability methodology: the Main Courante. With this method, it is aimed to prevent losses, check and balance data flow towards internal control system. This research work aims to bridge the gap concerning the introduction of BPM in "Smart Hotel" by combining historical accountability method (the Main Courante) with digital transformation and the reengineering of hotel processes in TAEs. This paper shows empirical evidence for Italian TAEs between Rimini and Riccione.

Originality/value: Process reengineering is a “Powerful Approach” with the potentiality of generating exceptional returns. According to the results of the study, it was revealed that in the turbulent conditions of management at “Smart Hotel” between Rimini and Riccione, in order to improve the financial and economic state of business processes, there is a need to use innovative and progressive technologies, one of which is reengineering technology.

Practical implications: This study has important implications for future practitioners and managers interested in RM. The theoretical implications suggest the using of the Main Courante (which refers to a sequential record of relevant events or facts) functionally in public policy as a “Radar” to systematically monitor and keep track of decision-making processes, implemented interventions, and the internationalization of SMEs (Small and Medium Enterprises).

Keywords: Business Process Management, Digital Transformation, Main Courante, Engineering Economics for DMCs and Tourism-Tech.

JEL Codes: Q55, Q56 e Q58

1. Introduction

Tourism-Tech is one of the fastest-growing industries in the field of AI (Artificial Intelligence), in this contest internationalisation is a must and it is inevitable for the SMEs (Small and Medium Enterprises) accommodation enterprises. In this scenario, the gauge to the implementation of AI, it is necessary to consider both private and public activism. Interorganizational strategies are heterogenous and are developed though different form of cooperation; their increase in number and complexity brings new challenges for managers and has significant implications for “Management Accounting and Control System” (MACS).

The introduction of AI in the hotel industry therefore represents a structural transformation in a hybrid organisation. Applications based on machine learning algorithms and predictive analysis have redefined the models of the relationship between business and customer, impacting service quality and operational efficiency. Adoption of AI systems allows for advanced personalization of the tourist experience by the processing of behavioural data, consumption preferences, and booking history. This process leads to a greater ability to anticipate the guest’s needs and a consequent reduction in the margin of dissatisfaction (Luhmann, 1984; Luhmann, 1993; Renn, 2008).

In the EU there are the major “Global Player” of tourism sector, and they often use tourism as a way for gaining economic and political power, and creating a positive, albeit propagandized, image of their country (Deenihan and Caulfield, 2015; Besculides, Lee and McCormick, 2002). Today, the combination between tourist heritage and technological innovation is a key factor for the rebuilding Italy’s competitiveness in the global tourism market.

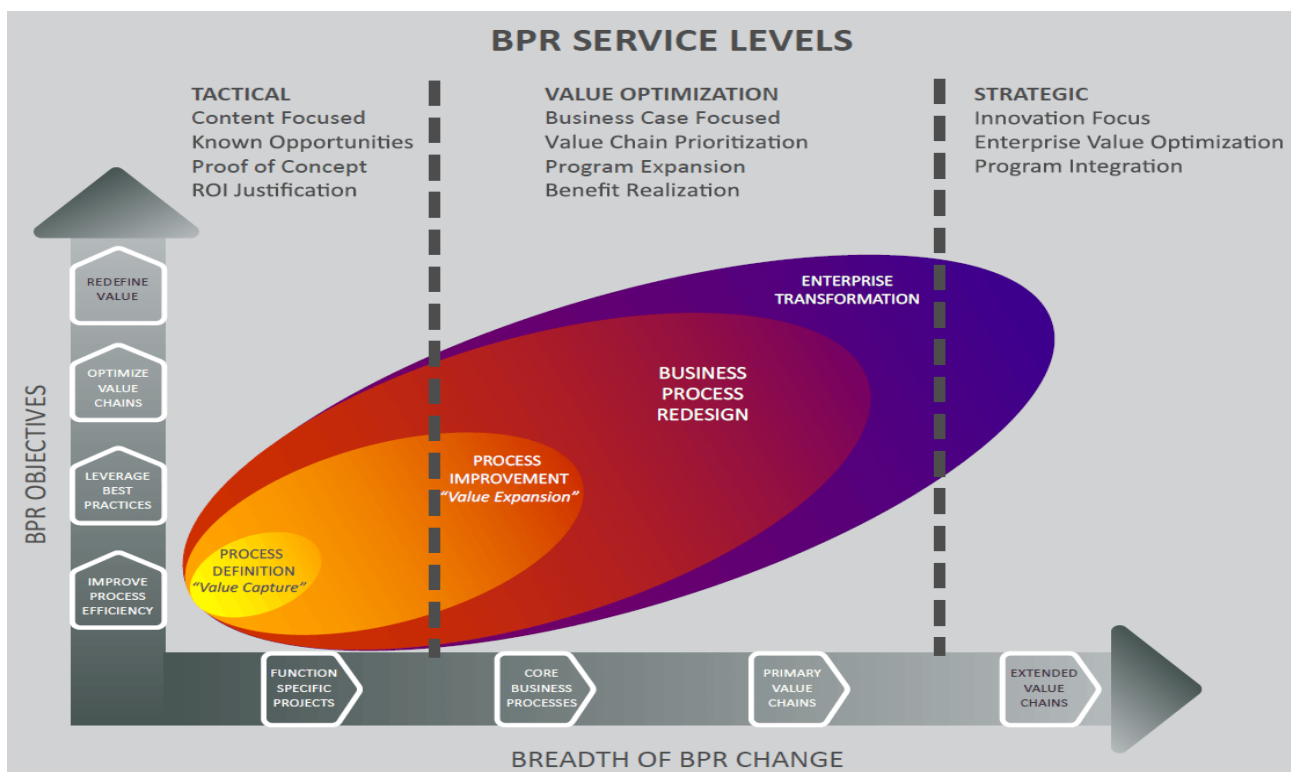
Risk has become a persuasive concern across organizational and societal domains. From financial crisis and corporate scandal to climate change and pandemics, contemporary debates continually emphasise the need to anticipate, classify and manage risks. Here, the emphasis is on how organizations translate uncertainties into manageable “Risk Objects”, and the tensions that arise between technical, symbolic and political dimension of “Risk Management” (RM) in tourism field. In this respect, the social construction of risk provides a valuable lens to examine how meanings are negotiated, institutionalised, and embedded into organisational routines and governance structures.

The main objective of this research paper is to analyse the innovation of the “Risk Management” in the European TAEs (Touristic Accommodation Establishments), particularly with regard to internationalization patterns in engineering economics for DMCs (Destinations Management Communities) (De Pascale & Mercatanti, 2024). The aim of this research is to investigate the TAEs in Italy, between Rimini and Riccione, through an empirical analysis in order to assess the implications of using BPM in Tourism-Tech with an historical accountability methodology: the Main Courante. BPM is generally associated with the management and continuous improvement of processes, while BPR usually refers to a more radical redesign. In this context, the Main Courante is seen as a connecting element between operational accounting and process innovation.

The focuses of this paper are:

- “Tactical Approach”: to discuss the concept of Business Process Management (BPM) in TAEs, in particular characterization of Key Performance Indicators (KPIs) with an accountability methodology: the Main Courante;
- “Value Optimization Approach”: to provide an application of reengineering practices (BPR) for internationalization of national SMEs in tourism sector;
- “Strategic Approach”: to identify the success of reengineering in TAEs.

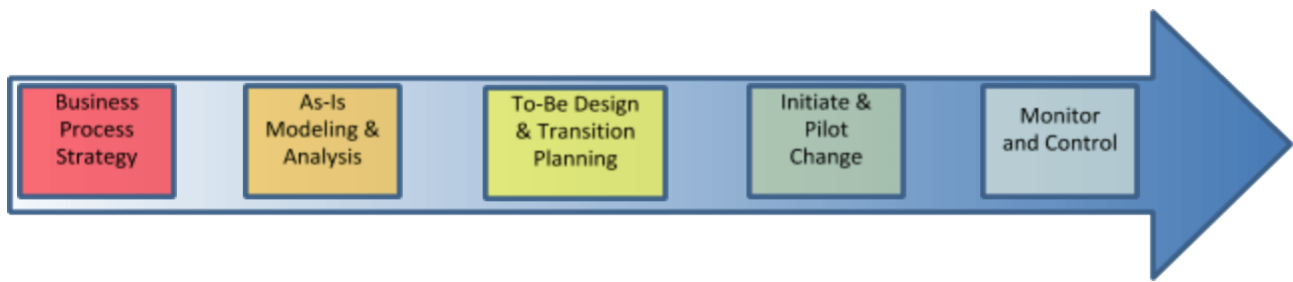
Figure 1. BPR Service Levels.



Source: Our Elaboration

Most BPR frameworks or models follow a sequence of stages. The following figure depicts a traditional model (figure 1).

Figure 2. Sequence of stages of BPR implementation.



Source: Our Elaboration

There are different benefits of this approach. The “To-Be Design” is strengthened not only by the BPR team’s understanding of the current business functions or capabilities, but also by the identification of critical areas of frustration and “Pain” within and among those functions or capabilities. Combined with the clearer understanding of the customers’ requirements (Value Capture) for the performance of the current business functions/capabilities and their requirements moving towards the future state (Value Expansion), BPR produces key insights necessary for transformational change. In particular, the resulting business requirements are very detailed (Business Process Redesign), and return on investment (ROI) is much easier to ascertain prior to making an investment. This approach encourages the buy-in of sponsors and key stakeholders, as well as enables effective communication with customers. This communication fosters clearer expectations across the board as to what change is going to happen, and the value that change will bring (Enterprise Transformation).

The concept of “Smart Hotel” represents an advanced frontier of BPR evolution, characterized by a systemic integration between physical infrastructures and digital platforms (Buhalis & Leung, 2018). The business model of “Smart Hotels” is based on the integration of advanced automated systems for managing an increasing number of services (Calvaresi, Ibrahim, Calbimonte, Schegg, Fragnière, & Schumacher, 2021; Deenihan and Caulfield, 2015).

The research paper is organized as follows. First paragraph concerns BPM institutional settings in the Italian TAEs (Andereck and Nyaupane, 2011). The second paragraph discusses the literature review on BPR from accountability to policy making formulation (Hammer and Champy, 1993). The following section provides a detailed description of the research method. Then, we present and discuss the results of our analyses. Finally, the study concludes with theoretical, managerial and practical implications for the implementation of BPM in European hospitality.

2. BPM institutional settings in Italian TAEs

The previous paragraph showed that “Risk Management” is far from a purely technical practice. Instead, it is deeply shaped by institutional settings, organizational practices and role, and the coexistence of different logics and expectations. These dynamics suggest that “Risk Management” is best understood as a hybrid phenomenon, continually negotiated between managerial, political and professional domains. This hybridity is particularly salient in the “Smart Hotel” because risks rarely align neatly with a single logic or domain (climate change and pandemic alert).

The development of “European Affairs” in tourism destinations began in 1984 with the declaration of the European Council on Community Policy in the Field of Tourism; that it included a Statement of Assurance (SoA) from the European Commission entitled “A Community Policy on Tourism: Initial Guidelines”. The guidance indicates the role of tourism as a tool supporting activities for achieving the socio-economic goals of the European Union. According to the definition included in Agenda 2030 for

the engineering economics of DMCs, good management practices of the BPM activities improve customers' perception of quality (Cheong, Miller, 2000).

The level of quality offered by the modern TAEs service market is one of the most significant factors that set European hotels apart from their competitors. Important developments which made European TAEs relevant thanks to BPM activities include technological advances for digital transformation, standardization effort and the globalization of SMEs.

Digital transformation means understanding what a company needs, designing new processes or redesigning existing with digital technologies to bring value to customers, businesses, and other key stakeholders (De Pascale and Mercatanti, 2024). Digital transformation allows TAEs to stay flexible and agile amid rapidly changes market condition. In essence, digital transformation can be seen as a Business Process Reengineering with an emphasis of using tools, technologies, and key competitive advantages to succeed in the digital age (Marincioni, 2007).

3. Literature Review

In sociology, the term "Risk" is defined and constructed, which means we understand it only based on how "Society" defines and constructs the risk idea. Starting with Beck (1992, 2009) and Giddens (1991), who both have devoted particular attention to the consequences of reflexivity in modernity and the implications on "Risk Societies". Crucially, every attempt to manage risks through decisions generates new risks in turn, placing organizations in a precarious position: they must act to maintain legitimacy, while recognizing that their actions may themselves produce fresh uncertainties (Czarniawska, 2017). In this contest, the issue of quality management is strongly linked to the European tourism industry (Zaoui, Assoul, and Souissi, 2019). The European TAE markets express their interest in the level of service quality and defining methods and criteria for assessing the risk appetite and tolerance (Beldona, Beck, and Qu, 2001).

In order to minimize risks and maximize quality, the organization settings of the internal control system are inevitable. In this context, Business Process Management (BPM) is a new innovation paradigm through fundamental rethinking and radical redesign of the business processes, enabling the organization to achieve dramatic improvement in performance and business quality.

The primary objective of the BPM is the Business Process Reengineering (BPR) specifically, the qualitative improvement of specific areas of TAEs operations. An enterprise's BPR concerns the development and adaptation of an enterprise management system to modern challenges within the of the digital transformation (Bramwell, 2011).

There is a considerable number of studies in the BPR, yet little attention is paid to the organizational and managerial support for the digital transformation of TAEs in the European tourism sector.

The literature on BPR implementation in TAEs distinguishes between Traditional Automation (TA) and Automation Based on AI (ABAI) (Colocci, Pietta and Bagliani, 2025).

- a. The first, identified as Self-Service Technologies (SST), constitute interfaces that allow the customer to independently complete specific stages of the service without direct staff intervention (Kim & Han, 2020). Typical applications include digital check-in and check-out systems, information kiosks, and self-service reception stations (Ivanov, 2019).
- b. The second introduces a higher level of complexity and customization. The use of machine learning algorithms enables real-time data collection, processing, analysis data, optimizing operational activities, resource planning, and customer interaction (Lukanova & Ilieva, 2019).

AI solutions are divided into two main categories: Decision Support Software (DSS) and Physical Robots (PR).

1. The DSS includes programs capable of predicting demand flows, suggesting dynamic pricing strategies, analysing guest behaviour, and personalizing offers (Nam, Dutt, Chathoth, Daghfous, & Khan, 2021).
2. The PR, defined as service robots when they interact directly with customers, provide assistance at the reception, deliver goods, support common areas and in the back office; contributing to the automation of repetitive tasks and complex analyses, increasing efficiency and reducing operational costs (Yang, Song, Cheung, & Guan, 2021).

The key issues examined in this study are:

RQ₁: To what extent is business innovation through BPR in TAEs linked to the ability to secure European public funding?

Georghiou and Roessner (2000) as well as Luukkonen (1998, 2000) findings in the European TAEs participating in government funding projects positive benefits in their abilities to innovate. A positive and significant relation should therefore be expected between government spending on innovation and the innovative capacities of the TAEs involved (Mortaji and Sadeghi, 2024).

RQ₂: Does the “Tourism-Tech” paradigm represent an opportunity to improve the efficiency and effectiveness of TAEs while ensuring the quality of service?

This is a relevant issue given that innovation requires increasingly high level of financial investment and entails a greater degree of uncertainty.

RQ₃: Does the Main Courante constitute an appropriate reporting methodology for implementing BPR activities and a decision-making tool for developing European policies within the context of TAEs? Achieving this objective relies fundamentally on a rigorously controlled accounting system.

Main Courante method has 7 sections (table 1 and 2):

1. Document and customer information;
2. Transfer of the balance of receivables from the previous day's reception (from customers);
3. Room income, breakfast income and meal income related to Bed & Breakfast, Half board, Full board (BB, HB and FB) accommodation;
4. Extra spending by customers on other units as room account to pay at the check-out;
5. The sum of daily expenses and the total sum obtained with the transfer;
6. Payment transactions of customers leaving the business;
7. Ongoing customer account balances.

Table 1. The Main Courante: Data Entry Lead Schedule.

Table 1: The Main Customer Data Entry Load Schedule:												
Data	N. Room	People		Name Surname	TAE Rate	Catering		Bar	Cellar	Minibar	Laundry	Telephone
		A	B			Lunch	Dinner					

Source: Our Elaboration

Table 2. The Main Courante: Accountability Lead Schedule

Total for the Day	Previous Day Carryover	Total to Date	Cash Flow In	Cash Flow Out	Total to Report

Source: Our Elaboration

4. Research design

The methodological approach of the research includes the follow scientific methods: comparison, generalization, synthesis and structuring, analysis of the theoretical framework and a systematic approach aimed at improving the tools for business processes reengineering (Slovic, 1987).

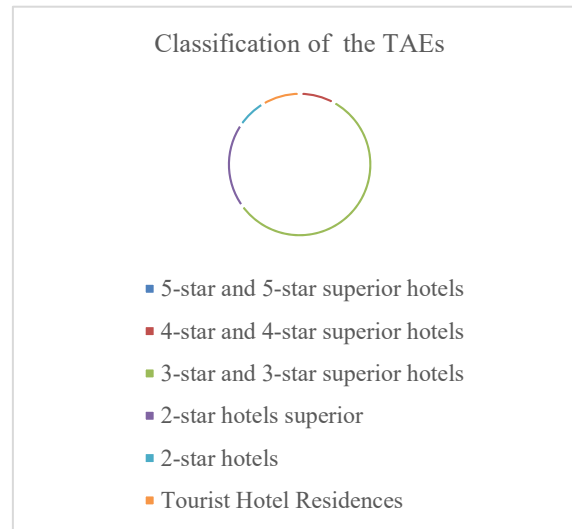
The audit methodology enables systematic coding through the identification of first and second-order categories, and the abstraction of concepts into a coherent theoretical framework. The first phase involved the systematic and contextual understanding of TAEs, their organisational structures, and the institutional context in which they operate. Particular attention was paid to the organization's official communications, regulatory framework, and Main Courante reports. Furthermore, legal and regulatory documents were obtained from local, national (ISTAT) and supranational authorities (EUROSTAT) to capture the highly regulated nature of the European tourism market. Presented below there is a graphical analysis of the TAEs (and Star Hotels) phenomenon in Region Emilia-Romagna between Rimini and Riccione year 2024 (table 3) (graph from 1 to 2).

Table 3. Accommodation capacity in the hospitality sector between Rimini and Riccione year 2024

Exercises	Classification of the TAEs	Exercises	Rooms	Beds
TAEs	5-star and 5-star superior hotels	4	276	588
	4-star and 4-star superior hotels	166	8.660	17.727
	3-star and 3-star superior hotels	1.215	46.941	91.679
	2-star hotels superior	413	10.384	18.872
	2-star hotels	146	2.738	4.717
	Tourist Hotel Residences	184	3.269	8.343
	Total	2.128	72.268	141.926

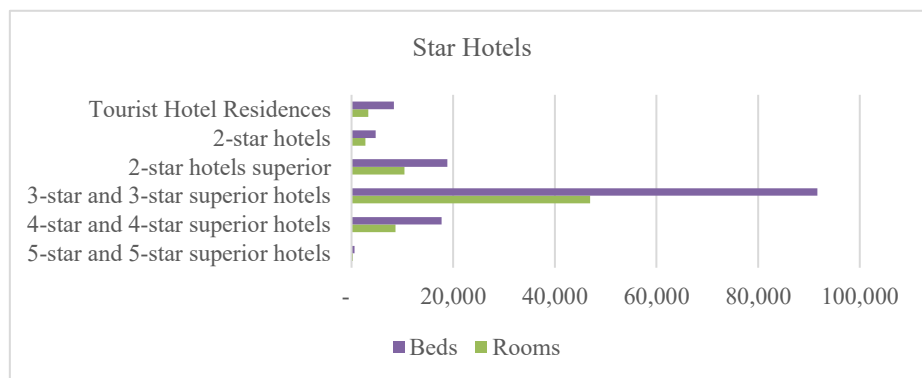
Source: ISTAT

Graph 1. Classification of the TAEs between Rimini and Riccione year 2024



Source: ISTAT.

Graph 2. Number of the rooms and of the beds in the TAEs in Region Emilia - Romagna between Rimini and Riccione



Source: ISTAT

Eurostat statistics from 2024 ([Publications - Tourism - Eurostat](#)) confirm a growing trend in BPR services for the Eurozone, but with demand marked by concentrated peaks and short booking windows. The main benefits noticed by TAEs are:

- Flow growth. An average increase in tourist arrivals of around 14% and a RevPAR (Revenue Per Available Room) growth of +6.41% for the facilities.
- Technological innovation. AI-driven automation can save the hotel sector about 160 billion dollars globally.
- Labor market. Over 30% of businesses report staff shortages, pushing towards greater organizational flexibility.
- Hyper-Personalized Customer Journey, reducing wait times and improving post-checkout satisfaction scores by up to 18%.

The second phase involves formalizing interviews with key stakeholders, both inside and outside the organization. In line with Czarniawska's (2004) perspective which posits that the "Audit Narrative"

does not constitute neutral “Window” onto reality, these methods represent occasions that construct organizational reality through the “Testing of Controls” (table 4). The primary object of the interviews is the Main Courante, a historical report which is used in the hospitality establishments to track the room revenues (breakfast, lunch and dinner), and other extra spendings payable at check-out at the check-out (Vrana and Singh, 2021; Sinclair and Sinclair, 2009).

Table 4. Audit Template of Interviews

Data Settings	Receptionists	Hotel Directors	Shareholders
Number of Interviews	13	9	8
Minutes	105	135	140
Period	18.05.2025 to 06.06.2025	28.05.2025 to 16.06.2025	18.09.2025 to 30.09.2025
Sampled Hotels	30		
Selection Criteria	18 Hotels in Rimini and 12 Hotels in Riccione (4 star)		
Average Age	25-26 years	36-37 years	57-58 years
Analytical Procedures	Planned Interviews		
Key Performance Indicator	Daily Net Income	ROI	Daily Room Rate its variance

Source: Our Elaboration

In this qualitative research design, the chosen coding procedure is “Thematic”, which requires rich and relevant data. The sampling strategy was carefully designed to ensure theme saturation and the clarity of results. The strategy involves “Purposive Sampling” where the identified questions closely align with the thematic analysis. The type of sampling required an “Abductive Coding Approach” suitable for iterative analysis of the sample that evolves with new codes.

Non-random sampling is the main approach. We pick individuals who can give meaningful information related to the research questions, rather than statistically represent the population.

The interviews were designed to gather meaningful data for coding. The protocol includes:

- Semi-structured questions: combining guide questions with flexibility to explore emerging themes.
- General initial questions, exploratory questions, and surveys/follow-ups.
- Closed or leading questions are avoided.

Below in the results, we present the interview quotes, identified according to the selection and coding criteria, linking the hypotheses to the research questions.

5. Findings

The purpose of the research paper is to develop an European management tool for the Business Process Reengineering (BPR) of the TAEs in a context of high digitalization (Semrau and Zaczky, 2023).

The importance of the internal control systems for the TAEs has been discussed in various studies in the literature (Sjöberg, 2000). The primary purpose of the Main Courante is revenue control, aimed at verifying the completeness of receipts from the “Rooms” and “Food & Beverage” departments, as well as the accuracy of sales records.

The hypothesis formulates is as follow.

H₁: Implementation of BPR activities enables the TAEs of a cross-departmental revenue control system (covering rooms, restaurant, conference center, bar, inventory, pool, and beach) with the aim of ensuring higher daily net income.

H₂: Implementation of BPR activities to improve the efficiency and effectiveness of TAEs in order to ensure higher ROI;

H₃: Implementation of BPR activities to secure European public funding in the TAEs in order to ensure higher Daily Room Rate (DRR) with low variance.

The TAEs can leverage opportunities arising from rapid innovations and advancements in AI (Mortaji and Sadeghi, 2024) to secure a higher and more stable Daily Room Rate (DRR). Small and medium-sized TAEs will achieve their growth targets by internationalization outside the EU; thereby capturing larger shares of foreign markets, expanding geographically, and gaining a competitive advantage while also increasing their customer base and profits; this is facilitated by European public incentives aimed at re-engineering processes (specifically, investment planning to access EU funds).

The results systematically link interview quotes to previous studies and expand the existing literature. They show a kind of institutional agreement about the organizational and managerial support needed for digital transformation in European SMEs.

In conclusion, from a policy perspective, an easy-to-apply method the Main Courante has been proposed, to accurately and timely record revenues, prevent losses, strengthen internal controls, and establish a cost-control IT infrastructure, which is a crucial factor for competitiveness (Ghahremani Nahr, Nozari and Sadeghi, 2021).

The results of our analysis are presented in the following table 5.

Table 5. Hypothesis Framework of the Interviews

Hypothesis	Outcome of Interview	BPR Service Levels
H ₁ : Accountability Approach (RQ ₂)	<u>Receptionists</u>	<u>Value Optimization Approach</u>
a. Management tools: Main Courante and Daily Revenue Report	“With a view of digital transformation of the TAEs, the Main Courante allows the verification and balancing of the revenue section across various departments” (Sadeghi, 2022).	“This feature uses AI to automatically adjust rates across various sales channels based on occupancy rate”. “It also offers real-time suggestions based on historical data and demand trends, becoming a concrete support for setting more effective prices, saving time, and making decisions guided by reliable information” (Avazkhonov, 2026).
b. Key Performance Indicator: Daily Net Income	“This report establishes a standardized chart of accounts within the general ledger and organizes an automated recording system available for management accounting analysis” (Elliott, 1997). “Using this method, it is possible to view the daily revenues of each department separately, and a basic structure for cost control is established” (Murphy, Pritchard, and Smith, 2000).	“The system also analyses market and competitor data, combining it with revenue management information, to suggest dynamic rates consistent with demand”. “In this way, the hotel can improve communication with guests, increase direct sales opportunities, and optimize revenue”.

H₂: Management Accounting Approach (RQ₃) a. Management tools: Business Process Re-engineering and Corporate Reporting b. Key Performance Indicator: ROI	<u>Hotel Directors</u> “The direct benefit derive from re-engineering is (often 50%-100%) significant improvement in processes”. “Costs are reduced, while speed, quality, and service improve drastically.”. “Unfortunately, reengineering rarely has a significant impact on ROI (only in 20% of cases). “Translating process improvements into higher profits and revenues, as well as reduced costs for business functions, requires a broad vision, in-depth analysis, and leadership in reengineering.” “Re-engineering has a greater chance of success if it is viewed as leading to growth and value-creation” (Fallah, Sadeghi, and Nozari, 2021).	<u>Tactical Approach</u> “AI enables the monitoring of every department and activity under control: rooms, restaurant, convention center, bar, warehouse, pool, beach, equipment, and any type of rentable spaces” (Akhmedova & Darnopykh, 2026). “AI is developed in various modules designed to meet the specific needs of the different functional areas of the hospitality facility, all aimed at increasing business profitability by improving staff efficiency and, at the same time, streamlining hotel procedures also through the connection of AI to the various software present in the hotel”.
H₃: Policy Making and European Affairs (RQ₁) a. Management tools: Capital Budgeting b. Key Performance Indicator: Daily Room Rate and its variance	<u>Property</u> “European public incentives aimed at re-engineering need to be considered.” “Through such European grants and tax incentives, public intervention aims to foster private investment in innovative projects, thereby increasing the social benefits generated by these projects” (Räsänen, Lein, Bird, and Setten, 2020). “This support for BPR aims to reduce private investment costs, resulting in a higher—and low-variance—daily room rate” (Rehman Khan, Qianli, SongBo, Zaman, and Zhang, 2017).	<u>Strategic Approach</u> “Document verification through AI represents the most mature application in the public funding sector”. “Machine learning algorithms analyse each document by simultaneously comparing it with the approved spending plan, the project timeline, and the specific requirements of the call for proposals” (Li, 2026). “Some platforms integrated with accounting systems can even predict, based on the history of the granting entity, which types of expenses will attract the most scrutiny”. “The accuracy of these systems has reached remarkable levels”.

Source: Our Elaboration

The Main Courante spans across all phases of policy analysis:

- a. Ex ante: records assumptions, scenarios, and alternatives considered;

- b. Mid-term / in progress: updates developments, obstacles, or deviations from plans in real time;
- c. Ex post: documents actual results and effects on the target population, allowing for impact and efficiency evaluation.

For example, in public spending programs like the PNRR and European cohesion, analytical tools similar to the Main Courante collect data on milestones, expected results, and targets achieved, as highlighted in Public Policy Evaluation Plans.

6. Conclusion

The significance of this research paper is evident. On one hand, BPR is a key factor in the competitiveness of TAEs within the European market, since as a company's competitive ability to reduce costs depends largely on the degree of process innovation, and the extent to which it enhances competitiveness relative to others, as well as on the level of product innovation (RQ₂) (Ciruskabiri & Varnaseri, 2023). On the other hand, it is crucial to understand the role of public support for technological development in a sector of great importance to the European economy (RQ₁) (Nyaupane and Timothy, 2010).

The study results highlighted that, within the turbulent management environment of the “Smart Hotel” (located between Rimini and Riccione), improving the economic and financial standing of business processes requires the adoption of innovative and cutting-edge technologies (RQ₃) (Krstić, Kahrović, and Stanišić, 2015). The primary objective of Business Process Reengineering is to improve the quality of specific areas of business operations (Murphy, Pritchard, and Smith, 2000).

Process reengineering is a “Powerful Approach” capable of generating exceptional returns (Nozari, Sadeghi, and Najafi, 2022). The European tourism industry is a dynamic and evolving sector, characterized by significant potential and considerable economic importance (Georghiou and Roessner, 2000; Nunkoo and Smith, 2013). Various factors influencing the success of reengineering projects in the tourism sector have been identified. It has been emphasized that Business Process Reengineering (BPR) is not limited to introducing changes to the technical system but rather requires a pervasive transformation. Finally, the enabling and supportive role played by artificial intelligence in the tourism industry has been examined.

While offering insights of great intellectual interest, it does not allow for broad empirical generalizations. The limitation lies in the directional nature of the analysis, characterized by a recursive relationship.

Regarding the theoretical implications, the integration of BPM/BPR and “Risk Management” allows for a holistic approach: not only protection from threats, but also increased decision-making ability, operational efficiency, and competitive advantage.

This study is of significant importance for future professionals and managers interested in “Risk Management” (RM). Rather than attempting to control the RM process, managers need to adopt more flexible practices that enable them to better address the challenges arising from turbulent environments. Furthermore, the hybrid nature of RM as a practice suggests that RM tools should be designed to foster such adaptability and flexibility. In this regard, the careful planning of “Vernacular” RM practices and the use of professional judgment could prove crucial for managing risks.

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Conflict of interest

The author declares no conflicts of interest in this paper.

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