

COURSE OUTLINE

David Krull
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DEPARTMENT:	Professional Technical Education
CURRICULUM:	BAS/Hospitality Management
COURSE TITLE:	Hospitality Accounting
COURSE NUMBER:	HMG 402
TYPE OF COURSE:	Lecture
COURSE LENGTH:	1 quarter
CREDIT HOURS:	5
LECTURE HOURS:	55
LAB HOURS:	0
CLASS SIZE:	30
PREREQUISITES:	Students must be enrolled as BAS students in the Hospitality Management Program or approved by instructor

COURSE DESCRIPTION: This class explores the use of management tools for creating and analyzing operational effectiveness in the Hospitality Industry.

STUDENT LEARNING OUTCOMES:

- 1. Communication**
 - Read and listen actively to learn and communicate.
 - Speak and write effectively for academic and career purposes.
- 2. Computation**
 - Use arithmetic and other basic mathematical operations as required by program of study
 - Apply quantitative skills for academic and career purposes.
- 3. Human Relations**
 - Use social interactive skills to work in groups effectively.
 - Have knowledge of the diverse cultures represented in our multicultural society.
- 4. Critical Thinking & Problem-Solving**
 - Think critically in evaluating information, solving problems and making decisions.
- 5. Technology**
 - Select and use appropriate technological tools for academic and career tasks.

6. **Personal Responsibility**

- Uphold the highest standard of academic honesty and integrity.
- Respect the rights of others in the classroom, online and in all other school activities.
- Attend class regularly, complete assignments on time and effectively participate in classroom and online discussions, group work and other class-related projects and activities.
- Abide by appropriate safety rules in laboratories, shops and classrooms.

7. **Information Literacy**

- Independently access, evaluate and select information from a variety of appropriate sources.
- Have knowledge about legal and ethical issues related to the use of information.
- Use information effectively and ethically for a specific purpose.

PROGRAM OUTCOMES ADDRESSED:

1. Read and analyze financial statements and budgets.
2. Demonstrate specific hospitality industry accounting skills.
3. Describe a hospitality business philosophy.
4. Utilize computer technology.
5. Demonstrate a competency in understanding and executing human resource; policy and practices consistent with organization objectives and third party regulatory entities.
6. Demonstrate knowledge in personal skills as it pertains to the hospitality industry including professional business etiquette and ethics.
7. Apply basic principles of management and leadership.
8. Recognize diversity of cultural influences and values.
9. Manage and implement daily operations of a hospitality enterprise.
10. Understand and apply basic principles of business law and ethics.

GENERAL COURSE OBJECTIVES:

At the end of the course the student will be able to:

1. Explain how revenue and expenses are accounted for in hospitality operations.
2. Recognize and use hotel departmental statements or schedules.
3. Read and analyze hotel income statements.
4. Read and interpret hotel balance sheets and the statement of cash flows.
5. Outline the process of budgeting expenses and the elements that must be considered.
6. Describe and use various models to forecast sales for hospitality operations.
7. Distinguish between and use master, flexible, and capital budgets, and apply variance analysis techniques.
8. Prepare an operating budget combining sales forecasts and budgeted expenses.