

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

## American Public University System

*The Ultimate Advantage is an Educated Mind*

<p style="text-align: center;"><b>School of Business</b> <b>HOSP300</b> <b>Accounting in the Hospitality Industry</b> <b>3 Credit Hours</b> <b>8 weeks</b> <b>Prerequisite: HOSP100</b></p>
---

Please see the **Lessons** area in the classroom for additional course specific information

### Table of Contents

<a href="#">Course Description</a>	<a href="#">Course Scope</a>	<a href="#">Course Materials</a>
<a href="#">Course Objectives</a>	<a href="#">Course Outline &amp; Evaluation Procedures</a>	<a href="#">Course Delivery Method</a>
<a href="#">Academic Services</a>	<a href="#">Policies &amp; Guidelines</a>	<a href="#">Turnitin.com</a>

### Course Description (Catalog)

Key accounting concepts and the selective application of its most effective strategies and tactics are mission critical factors for most hospitality operations. Students participate in real-world hands-on managerial accounting in a hospitality setting. Covers the tax changes made in 2010 and the updated operating statistics. Revenue management and dynamic pricing, accounting for gift cards, unsecured bank loans, and profitability indexes are introduced.

### Course Scope

The course materials, assignments, learning outcomes, and expectations in this upper level undergraduate course assume that the student has completed all lower level general education and career planning coursework necessary to develop research, writing, and critical thinking skills. Students who have not fulfilled all general education requirements through courses or awarded transfer credit should strongly consider completing these requirements prior to registering for this course.

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

## Course Materials

### Required Course Textbook:

HOSP 300	Dopson, L. & Hayes, D	Managerial Accounting for the Hospitality Industry	John Wiley & Sons, Inc.	978-0-471-72337-0
----------	-----------------------	--	-------------------------	-------------------

### Textbook in APA format:

Dopson, L. & Hayes, D. (2009). *Managerial Accounting for the Hospitality Industry*. Hoboken, NJ: John Wiley & Sons, Inc.

The textbook can be accessed through the APUS Library.

Please visit <http://apus.libguides.com/er.php> and search by the course number (ex: HOSP300 to access your required resources.

**Required Readings** – As assigned, see Weekly Lessons and Forum Postings

**Additional Resources and Websites** – See Weekly Lessons

## Course Objectives

After successfully completing this course, you will be able to:

- 1) Explain the primary purpose of accounting and each of the five branches of accounting.
- 2) Prepare financial statements utilized in the Hospitality Industry, including P&L, statement of cash flow, balance sheet and income statement.
- 3) Identify factors that affect a foodservice operation's menu pricing strategy.
- 4) Interpret hotel financial reports that are used in the industry for performance reports and expense allocation.
- 5) Compute sales forecasts and operating budgets for multiple months, based on historical figures.
- 6) Explain why ethics is a fundamental business concept, and essential in accounting
- 7) Using results from a restaurant's financial analysis, provide recommendations for next year's budget and strategy.

## 8 week Course Outline

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

Week	Topic(s)	Learning Objective(s)	Reading(s)	Assignment(s)
1	Hospitality Industry Accounting Accounting Fundamentals Review	1	Chapter 1 Chapter 2	Introductory Forum 1 Assignment 1 Quiz Week 1
2	The Income Statement The Balance Sheet	1	Chapter 3 Chapter 4	Forum 2 Assignment 2
3	The Statement of Cash Flows Food and Beverage Pricing	2	Chapter 5 Chapter 7	Forum 3 Assignment 3 Quiz Week 3
4	Ratio Analysis	2	Chapter 6	Forum 4 Assignment 4
5	Revenue Management for Hotels Forecasting in the Hospitality Industry	3	Chapter 8 Chapter 10	Forum 5 Assignment 5 Quiz Week 5
6	Managerial Accounting for Costs	3	Chapter 9	Forum 6 Assignment 6
7	Budgeting and Internal Controls	4	Chapter 11	Forum 7 Assignment 7 Quiz Week 7
8	Capital Investment, Leasing, and Taxation	4	Chapter 12	Forum 8 Assignment 8

### Evaluation Procedures

**Reading Assignments:** The textbook and additional journals as assigned in the lessons

**Forum Assignments:**

Detailed forum expectations and grading rubrics are posted in the forums and in the classroom lessons.

**Homework Assignments and Final Project:**

There are assignments due throughout the course. Specific details for each assignment can be found in the Assignments section of your online classroom.

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

## Quizzes

Online quizzes may be comprised of multiple choice, short answer and true/false questions.

Grade Instruments	% Points
Forum Posts #1-8	40
Homework Assignments	30
Papers	20
Quizzes	10
<b>Total</b>	<b>100</b>

## Course Delivery Method

This course delivered via distance learning will enable students to complete academic work in a flexible manner, completely online. Course materials and access to an online learning management system will be made available to each student. Online assignments are due by Sunday evening of the week as noted and include Forum questions (accomplished in groups through a threaded forum), examination, and individual assignments submitted for review by the Faculty Member). Assigned faculty will support the students throughout this eight-week course.

## Policies & Guidelines

Please see the [Student Handbook](#) to reference all University policies. Quick links to frequently asked question about policies are listed below.

[Drop/Withdrawal Policy](#)

[Plagiarism Policy](#)

[Extension Process and Policy](#)

[Disability Accommodations](#)

## Grading Scale

Please see the [Student Handbook](#) to reference the University's [grading scale](#).

## Citation and Reference Style

Attention Please: Students will follow the APA Format as the sole citation and reference style used in written work submitted as part of coursework to the University. Assignments completed in a narrative essay or composition format must follow the citation style cited in the APA Format.

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

### **Netiquette**

Online universities promote the advancement of knowledge through positive and constructive debate – both inside and outside the classroom. Forums on the Internet, however, can occasionally degenerate into needless insults and “flaming.” Such activity and the loss of good manners are not acceptable in a university setting – basic academic rules of good behavior and proper “Netiquette” must persist. Remember that you are in a place for the rewards and excitement of learning which does not include descent to personal attacks or student attempts to stifle the Forum of others.

- **Technology Limitations:** While you should feel free to explore the full-range of creative composition in your formal papers, keep e-mail layouts simple. The Sakai classroom may not fully support MIME or HTML encoded messages, which means that bold face, italics, underlining, and a variety of color-coding or other visual effects will not translate in your e-mail messages.
- **Humor Note:** Despite the best of intentions, jokes and especially satire can easily get lost or taken seriously. If you feel the need for humor, you may wish to add “emoticons” to help alert your readers: ;-), : ), ☺

### **Disclaimer Statement**

Course content may vary from the outline to meet the needs of this particular group.

### **Academic Services**

The Online Library is available to enrolled students and faculty from inside the electronic campus. This is your starting point for access to online books, subscription periodicals, and Web resources that are designed to support your classes and generally not available through search engines on the open Web. In addition, the Online Library provides access to special learning resources, which the University has contracted to assist with your studies. Questions can be directed to [librarian@apus.edu](mailto:librarian@apus.edu).

- **Charles Town Library and Inter Library Loan:** The University maintains a special library with a limited number of supporting volumes, collection of our professors’ publication, and services to search and borrow research books and articles from other libraries.
- **Electronic Books:** You can use the online library to uncover and download over 50,000 titles, which have been scanned and made available in electronic format.
- **Electronic Journals:** The University provides access to over 12,000 journals, which are available in electronic form and only through limited subscription services.
- **Tutor.com:** AMU and APU Civilian & Coast Guard students are eligible for 10 free hours of tutoring provided by APUS. [Tutor.com](http://Tutor.com) connects you with a professional tutor online

**STUDENT WARNING:** This course syllabus is from a previous semester archive and serves only as a preparatory reference. Please use this syllabus as a reference only until the professor opens the classroom and you have access to the updated course syllabus. Please do NOT purchase any books or start any work based on this syllabus; this syllabus may NOT be the one that your individual instructor uses for a course that has not yet started. If you need to verify course textbooks, please refer to the online course description through your student portal. This syllabus is proprietary material of APUS.

24/7 to provide help with assignments, studying, test prep, resume writing, and more. Tutor.com is tutoring the way it was meant to be. You get expert tutoring whenever you need help, and you work one-to-one with your tutor in your online classroom on your specific problem until it is done.

- **Disability Accommodations:** Students are encouraged email [dsa@apus.edu](mailto:dsa@apus.edu) to discuss potential academic accommodations and begin the review process.

**Request a Library Guide for your course (<http://apus.libguides.com/index.php>)**

The AMU/APU Library Guides provide access to collections of trusted sites on the Open Web and licensed resources on the Deep Web. The following are specially tailored for academic research at APUS:

- Program Portals contain topical and methodological resources to help launch general research in the degree program. To locate, search by department name, or navigate by school.
- Course Lib-Guides narrow the focus to relevant resources for the corresponding course. To locate, search by class code (e.g., SOCI111), or class name.

If a guide you need is not available yet, please email the APUS Library: [librarian@apus.edu](mailto:librarian@apus.edu).

### Turnitin.com

Faculty may require assignments be submitted to Turnitin.com. Turnitin.com will analyze a paper and report instances of potential plagiarism for the student to edit before submitting it for a grade. In some cases professors may require students to use Turnitin.com. This is automatically processed through the Assignments area of the course.