

**BERGEN COMMUNITY COLLEGE
SCHOOL OF BUSINESS, SOCIAL SCIENCE & PUBLIC SERVICE
BUSINESS, ACCOUNTING & FINANCE DEPARTMENT
ACC-206 HOSPITALITY ACCOUNTING SYLLABUS**

Instructor:

Class:

Hours:

E-mail:

Phone:

Course Description: ACC-206 Hospitality Accounting

This course is an introduction to basic accounting principles and procedures, which includes the preparation of financial statements, specifically designed for the hospitality industry.

Credits & Hrs.: 3 credits (2 lecture, 2 lab hrs.)

Prerequisite: None

Textbook: Hotel & Restaurant Accounting, 7th Edition 2012
Author: Cote ISBN 9780133097306
American Hotel & Lodging Educational Institute

General Objectives:

Overall, the objective of this course is for the student to understand financial accounting theory and practice in the restaurant industry, how companies report financial information to outsiders and how financial information may be used to make business decisions.

Student Learning

Outcomes:

Throughout this course, the student will:

1. Identify accounting terminology used in the restaurant industry
2. Apply accounting theory to business transactions and events
3. Identify the role of accountants and the accounting function in today's hotel, lodging & restaurant industry
4. Explain the purpose of the steps in the accounting cycle and perform them
5. Evaluate the measures and methods adopted by a company in their system of internal control

Course

Content: The following chapters should be included in this course

- **Accounting: A Management Resource**
- **Business Formation: Important Decisions**
- **Survey of Financial Statements**
- **Exploring the Balance Sheet**
- **Exploring the Income Statement**
- **The Bookkeeping Process**
- **Computerized Accounting System: An Introduction**
- **Computerized Accounting Cycle: A Demonstration**
- **Restaurant Accounting and Financial Analysis**
- **Hotel Accounting and Financial Analysis**
- **Depreciation and Amortization Methods**
- **How to Analyze Hospitality Financial Statements**
- **Annual Report to Shareholders**
- **Credit and Debit Cards**
- **Introduction to Budgeting and Forecasting**
- **Internal Control of Cash**
- **Business Math Topics for Hospitality Managers**

Evaluation:

QUIZZES-----	15 %
HOMEWORK & CLASS -----	10 %
MIDTERM-----	25 %
FINAL EXAM-----	30%
PROJECT & PAPER-----	20%

There are no makeup examinations. A grade of zero will be entered for missed exams. Exams will be announced two weeks in advance.

Only under extraordinary and most extreme circumstances, a student may requires that an exam be taken prior to or after the scheduled exam.

IMPORTANT NOTE: Students who require accommodations in accordance with the Americans with Disabilities Act (ADA) can request these services from the Office of Specialized Services. To learn more about how to apply for services, please visit them at: <http://www.bergen.edu/oss>.

Course and Project Activities:

There will be a group project assigned during the course. This project will be a comprehensive problem on all that will incorporate all that you've learned through class. It will be given out will be given out the first week of April, 2013 and will be due one week before the final exam

I stress Group projects as it is indicative of what occurs out in the workplace today, as teams work together to accomplish a myriad of tasks to achieve a common goal.

You will anonymously evaluate each of your group members and hand that evaluation to me separately from the project.

Attendance Policy:

All students are expected to punctually attend each class for which he/she is registered. Students not present when attendance is taken will be considered absent. If a student is late, it is the student's responsibility to have the roster changed at the beginning of the class break. If an early departure is anticipated, please notify the instructor.

Faculty Absence:

Students are expected to wait twenty minutes for a faculty member to arrive. If at the end of twenty minutes, the faculty member does not arrive, the students should sign an attendance sheet which indicates the course, date and time. A student should deliver the attendance sheet to the divisional office or the evening office. Students will not be penalized for not waiting more than twenty minutes.

Student and Faculty Support Services:

The Distance Learning Office – for any problems you may have accessing your online courses	Room C-334	201-612-5581 psimms@bergen.edu
Smarthinking Tutorial Service	On Line at:	www.bergen.edu/library/learning/tutor/smart/index.asp
The Tutoring Center	Room L-125	201-447-7908
The Writing Center	Room L-125	201-447-7908
The Online Writing Lab	On Line at:	(OWL www.bergen.edu/owl)
The Office of Specialized Services (for Students with Disabilities)	Room S-131	201-612-5270 www.bergen.edu/oss
The Sidney Silverman Library–Reference Desk	Room L-226	201-447-7436

LIBRARY: The library has a number of tax related publications and textbooks in its regular and reserve holdings, which may be used as a reference. Seek the assistance of the librarian

Special Note on the Tutoring Center - The Henry and Edith Cerullo Learning Assistance Center encompasses the Tutoring Center, the English Language Resource Center, and the Writing Center. The website of the Learning Assistance Center is located at www.bergen.edu/pages/2192.asp. Tutoring services are available for this course in the Tutoring Center. I strongly recommend that you make use of those services as we progress through the semester. As listed above, the Tutoring Center is located in Room L-125, and its phone number is 201-447-7908. You can also make appointments for tutoring online through the BCC Virtual Campus, which is located at www.bergen.edu/pages/2864.asp. Click on the link for the "Tutoring Appointment System."