

GEORGE MASON UNIVERSITY
College of Education and Human Development
Hospitality, Tourism and Events Management

HTEM Accounting (3 credits)

MW 12:00 – 1:15 p.m.
Recreation Athletic Complex #2203 – Fairfax campus

FACULTY

Name: Dr. Susan L. Slocum
Office Hours: By Appointment
Office Location: Bull Run Hall, Room 201D, SciTec campus
Phone: 703-993-4260
Email: sslocum@gmu.edu

PREREQUISITES

None

COURSE DESCRIPTION

Course provides an overview of financial accounting for hospitality, tourism and event (HTEM) managers. Financial accounting is presented from the perspective of recording financial transaction, developing financial statements, and evaluating investment and operational decisions. Emphasis is placed on helping students become efficient in the use of spreadsheets as they relate to managerial decision making in hospitality, event, and tourism management.

COURSE OVERVIEW

This is a lower-level course in hospitality, tourism and events management. It will require the use of information derived from: lecture/textbook material; general print and online library resources; and external data sources. The course is delivered in a variety of ways including lecture presentations, homework assignments, writing assignments, and exams. The objective is threefold: to encourage collaborative and supportive learning environment among students; to emphasize that students are as responsible for their learning as I am; and to encourage analysis and critical thinking. Thus, students are held to the standards of the George Mason University Honor Code. They are expected to attend all class sections, actively participate in class discussions, complete in-class or take-home exercises and fulfill all assignments. **Assignments must be turned in at the specified time and date due via Blackboard or no credit will be given.** Detailed information about course rules, course requirements and evaluation will be provided separately in class.

DELIVERY METHOD

Hybrid Format – Approximately 60% Face-to-face and 40% Online

LEARNER OUTCOMES AND COURSE OBJECTIVES

This course is designed to enable students to do the following:

1. Summarize accounting principles
2. Analyze the budget process
3. Develop financial statement including balance sheets and income/loss statements
4. Interpret financial statements for the purposes of making decisions and informed judgments about ethical business management
5. Evaluate the managerial implications of financial assessment tools
6. Identify investment opportunities
7. Utilize Excel software

REQUIRED READING

None

COURSE PERFORMANCE EVALUATION

This course will be graded on a point (and NOT on a percentage) system, with a total of 100 possible points. There are 3 grading requirements, namely: (1) homework; (2) exams; and (3) participation. Each requirement is briefly introduced below. **Late work will not be accepted in this class.**

1. Homework (40 points)

You are required to complete 8 homework assignment based on both the viewing assignments and the lectures. Each homework assignment is worth 5 points. All homework must be completed in Excel.

2. Exams (40 points):

There will be an in-class midterm and a final exam. Dates of the exam are provided below. Each exam is worth 20 points

3. Participation and Attendance (20 points)

Class attendance: You are required to attend class. Excused absences will require a note from a qualified professional.

Requirements	Points
<i>Homework</i>	40
Exams	40
- Midterm (20 points)	
- Final (20 points)	
<i>Participation and Attendance</i>	20
TOTAL	100

Grading Scale

A+	=	97 – 100	B+	=	87-89	C+	=	77-79	D	=	60-69
A	=	94-96	B	=	84-86	C	=	74-76	F	=	0 –59
A-	=	90-93	B-	=	80-83	C-	=	70-73			

PROFESSIONAL DISPOSITIONS

Students are expected to exhibit professional behaviors and dispositions at all times.

CORE VALUES COMMITMENT

The College of Education and Human Development is committed to collaboration, ethical leadership, innovation, research-based practice, and social justice. Students are expected to adhere to these principles: <http://cehd.gmu.edu/values/>.

GMU POLICIES AND RESOURCES FOR STUDENTS

Policies

- Students must adhere to the guidelines of the Mason Honor Code (see <http://oai.gmu.edu/the-mason-honor-code/>).
- Students must follow the university policy for Responsible Use of Computing (see <http://universitypolicy.gmu.edu/policies/responsible-use-of-computing/>).
- Students are responsible for the content of university communications sent to their Mason email account and are required to activate their account and check it regularly. All communication from the university, college, school, and program will be sent to students **solely** through their Mason email account.
- Students with disabilities who seek accommodations in a course must be registered with George Mason University Disability Services. Approved accommodations will begin at the time the written letter from Disability Services is received by the instructor (see <http://ods.gmu.edu/>).
- Students must follow the university policy stating that all sound emitting devices shall be silenced during class unless otherwise authorized by the instructor.

Campus Resources

- Support for submission of assignments to Tk20 should be directed to tk20help@gmu.edu or <https://cehd.gmu.edu/api/tk20>. Questions or concerns regarding use of Blackboard should be directed to

<http://coursesupport.gmu.edu/>.

- The George Mason University Writing Center staff provides a variety of resources and services (e.g., tutoring, workshops, writing guides, handbooks) intended to support students as they work to construct and share knowledge through writing (see <http://writingcenter.gmu.edu/>).
- The George Mason University Counseling and Psychological Services (CAPS) staff consists of professional counseling and clinical psychologists, social workers, and counselors who offer a wide range of services (e.g., individual and group counseling, workshops and outreach programs) to enhance students' personal experience and academic performance (see <http://caps.gmu.edu/>).
- The George Mason University Office of Student Support staff helps students negotiate life situations by connecting them with appropriate campus and off-campus resources. Students in need of these services may contact the office by phone (703-993-5376). Concerned students, faculty and staff may also make a referral to express concern for the safety or well-being of a Mason student or the community by going to <http://studentsupport.gmu.edu/>, and the OSS staff will follow up with the student.

For additional information on the College of Education and Human Development, please visit our website <https://cehd.gmu.edu/>.

PROPOSED CLASS SCHEDULE

Date		Topic/Learning Experiences	Readings and Assignments
Week 1	Mon – 8/29 Wed – 9/31	Introduction and Excel Excel Spreadsheet - Introduction	Watch Week 1 lectures in Blackboard (1.25 hours)
Week 2	Mon – 9/5 Wed – 9/7	No Class – Labor Day Understanding financial accounting	Homework #1 due Sun, 9/11 at 11:59pm
Week 3	Mon – 9/12 Wed – 9/14	Double entry accounting Excel Spreadsheet - Formulas	Watch Week 3 lectures in Blackboard (1.25 hours) Homework #2 due Sun, 9/18 at 11:59pm
Week 4	Mon – 9/19 Wed – 9/21	The balance sheet Excel Spreadsheet –Views, multiple sheets	Watch Week 4 lectures in Blackboard (1.25 hours)
Week 5	Mon – 9/26 Wed – 9/28	The income statement Excel Spreadsheet - Functions	Watch Week 5 lectures in Blackboard (1.25 hours) Homework #3 due Sun, 10/2 at 11:59pm
Week 6	Mon – 10/3 Wed – 10/5	The cash flow statement Review for midterm	No videos this week. Homework #4 due Sun, 10/9 at 11:59pm
Week 7	Mon – 10/10 Tue – 10/11 Wed – 10/12	No Class - Columbus Day Midterm Go over midterm	No videos this week No homework this week
Week 8	Mon – 10/17 Wed – 10/19	Costs and Depreciation Excel Spreadsheets – Print, charts and security	Watch Week 8 lectures in Blackboard (1.25 hours) Homework #5 due Sunday 10/23 at 11:59pm
Week 9	Mon – 10/24 Wed – 10/26	Analyzing financial statements Excel Spreadsheets – Data analysis	Watch Week 9 lectures in Blackboard (.75 hours) Homework #6 due Sunday 10/30 at 11:59pm
Week 10	Mon – 10/31 Wed – 11/2	Ratio analysis Excel Spreadsheets – Pivot tables	Watch Week 10 lectures in Blackboard (1.25 hours)
Week 11	Mon – 11/7 Wed – 11/9	Ratio Analysis Continued Excel Spreadsheets – Intro to macros	Watch Week 11 lectures in Blackboard (1.25 hours)
Week 12	Mon – 11/14 Wed – 11/16	VA1 Conference – No Class Ratio Analysis Continued	Homework #7 due Sunday 11/20 at 11:59pm
Week 13	Mon – 11/21 Wed – 11/23	Inventory No Class - Thanksgiving Break	
Week 14	Mon – 11/28 Wed – 11/30	Basic managerial accounting/Budgeting Guest Speaker – Teo Simu HGR Group	Homework #8 due Sunday 12/4 at 11:59pm
Week	Mon – 12/5	Final review	

15	Wed – 12/7	Final Exam	
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Note: Faculty reserves the right to alter the schedule as necessary, with notification to students

BLACKBOARD REQUIREMENTS

Every student registered for any (Tourism and Events Management program) course with a required performance-based assessment is required to submit this assessment, (group writing assignments, case study presentations, research paper and weekly on-line quizzes) to Blackboard (regardless of whether a course is an elective, a one-time course or part of an undergraduate minor). Evaluation of the performance-based assessment by the course instructor will also be completed in Blackboard. Failure to submit the assessment to Blackboard will result in the course instructor reporting the course grade as Incomplete (IN). Unless the IN grade is changed upon completion of the required Blackboard submission, the IN will convert to an F nine weeks into the following semester.