

**GEORGE MASON UNIVERSITY**  
**College of Education and Human Development**  
**Tourism and Event Management**

**TOUR 214- Hospitality, Tourism and Event Management Accounting (3 credits)**  
**Summer 2020 On-line**

**FACULTY**

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**PREREQUISITES:** None.

**UNIVERSITY CATALOG 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. The course is delivered in a variety of ways including lecture presentations, homework 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. This is a 15-week online course, which **will be conducted exclusively on-line on Blackboard (BB)**. You will have 100% on-line delivery of the class material and examinations through Blackboard (BB). Students are required to spend time studying individually, but are also encouraged to work collaboratively with other students on assignments, projects and other learning activities. Working online requires dedication and organization. Students must check their GMU email and BB announcement messages on a **daily basis** and communicate any questions or problems that might arise promptly. In our online learning community, we must be respectful of one another. Please be aware that innocent remarks can be easily misconstrued. Sarcasm and humor can be easily taken out of context. When communicating, please be positive and diplomatic. I encourage you to learn more about Netiquette.

**Course Delivery Method:**

Under no circumstances, may candidates/students participate in online class sessions (either by phone or Internet) while operating motor vehicles. Further, as expected in a face-to-face class meeting, such online participation requires undivided attention to course content and communication. The course is taught in weekly increments (Week 1 through Week 5), **starting on Mondays. A complete course schedule is posted in the Syllabus Tab of BB for your review.**

### **Technical Requirements:**

To participate in this course, students will need to satisfy the following technical requirements:

- High-speed Internet access with standard up-to-date browsers. To get a list of Blackboard's supported browsers see: [https://help.blackboard.com/Learn/Student/Getting\\_Started/Browser\\_Support#supported-browsers](https://help.blackboard.com/Learn/Student/Getting_Started/Browser_Support#supported-browsers)
- To get a list of supported operation systems on different devices see: [https://help.blackboard.com/Learn/Student/Getting\\_Started/Browser\\_Support#tested-devices-and-operating-systems](https://help.blackboard.com/Learn/Student/Getting_Started/Browser_Support#tested-devices-and-operating-systems)
- Students must maintain consistent and reliable access to their GMU email and Blackboard, as these are the official methods of communication for this course.
- Students may be asked to create logins and passwords on supplemental websites and/or to download trial software to their computer or tablet as part of course requirements.
- The following software plug-ins for PCs and Macs, respectively, are available for free download: [Add or delete options, as desire.]
  - Adobe Acrobat Reader: <https://get.adobe.com/reader/>
  - Windows Media Player: <https://support.microsoft.com/en-us/help/14209/get-windows-media-player>
  - Apple Quick Time Player: [www.apple.com/quicktime/download/](http://www.apple.com/quicktime/download/)

### **Expectations:**

**Course Week:** Asynchronous (online) courses do not normally have a “fixed” meeting day, our week will start on **Mondays**, and finish on the following **Mondays**.

**Video Calls:** We will have a one hour video call on Zoom or BB Ultra for every chapter we cover. Please see the schedule for dates and times.

**Log-in Frequency:** Students must actively check the course Blackboard site and their GMU email for communications from the instructor, class discussions, and/or access to course materials at least daily each week.

**Participation:** Students are expected to actively engage in all course activities throughout the

semester, which includes viewing all course materials, completing course activities and assignments, and participating in course discussions and group interactions. The professor will track this participation.

**Technical Competence:** Students are expected to demonstrate competence in the use of all course technology. Students who are struggling with technical components of the course are expected to seek assistance from the instructor and/or College or University technical services.

**Technical Issues:** Students should anticipate some technical difficulties during the semester and should, therefore, budget their time accordingly. Late work will not be accepted based on individual technical issues.

**Workload:** Please be aware that this course is not self-paced. Students are expected to meet specific deadlines and due dates listed in the Class Schedule section of this syllabus. It is the student's responsibility to keep track of the weekly course schedule of topics, readings, activities and assignments due.

**Instructor Support:** Students may schedule a one-on-one meeting to discuss course requirements, content or other course-related issues. Those unable to come to a Mason campus can meet with the instructor via telephone. Students should email the instructor to schedule a one-on-one session, including their preferred meeting method and suggested dates/times.

**Netiquette:** The course environment is a collaborative space. Experience shows that even an innocent remark typed in the online environment can be misconstrued. Students must always review their postings and responses carefully, so as others do not consider them as personal offenses. Be positive in your approach with others and diplomatic in selecting your words. Remember that you are not competing with classmates, but sharing information and learning from others. All faculty are similarly expected to be respectful in all communications.

**Accommodations:** Online learners who require effective accommodations to insure accessibility must be registered with George Mason University Disability Services.

### **LEARNER 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 TEXTS:**

Weygandt, Kieso, Kimmel, DeFranco (2009), *Hospitality Financial Accounting*, 2<sup>nd</sup> edition, N.J; Wiley.

## COURSE PERFORMANCE EVALUATION:

This course will be graded on a percentage system, with a total of 100 possible percentage points.

Item	Brief Description and Due Date	%
Chapter Quizzes	Due the day before the chapter lecture each week	25
Progress Exams (3)	Scheduled for 6/10, 6/20, 7/1	30
Homework and Graphic Organizers	Assigned in advance on BB. Homework is due the day after the video lecture and the Graphic Organizer is due the day before the lecture.	25
Final Exam	TBA between July 2 and July 4	20
	<b>TOTAL:</b>	<b>100</b>

*Note: Faculty reserves the right to change the requirements for these assignments. Assignment types, due dates, and workload are non-negotiable.*

## GRADING:

<b>A+</b>	= 97 – 100%	<b>B+</b>	= 87 –89.99	<b>C+</b>	= 77 –79.99	<b>D</b>	= 60 – 69
<b>A</b>	= 94 – 96.99	<b>B</b>	= 84 –86.99	<b>C</b>	= 74 –76.99	<b>F</b>	= 0 – 59
<b>A-</b>	= 90 – 93.99	<b>B-</b>	= 80 –83.99	<b>C-</b>	= 70 –73.99		

## ASSIGNMENT DESCRIPTION AND GRADING RUBRICS:

### Quizzes (25%)

An unscheduled quiz will be distributed at the beginning of class covering the assigned text book reading. Once a quiz is turned into the instructor as completed no further quizzes will be given out. Quizzes cannot be made up.

### Progress Exams: (30%)

There are three progress exams that will be combined to make up 30% of the grade. They are constructed by the author of the text-book and will cover only text-book material. The number of

questions for the midterm exam will be between 40-50 questions (depending on chapter length and content). The final exam will be approximately 50 questions and cumulative. *These tests will be timed and must be completed in one sitting.* Missing a test leads to an F for the exam and will NOT be compensated with another chance to receive a grade unless due to personal or family illness or emergency that must be communicated in advance and supported by a physician's note.

### **Homework and Graphic Organizers (25%)**

You are required to complete the homework assignment based on both the viewing assignments and the lectures. The Graphic Organizers are to be completed in advance by the student and posted on BB before the video lecture begins.

### **Final Exam (20%)**

The Final Exam will be cumulative.

### **Professional Dispositions:**

Students are expected to exhibit professional behaviors and dispositions at all times. Students are expected to follow courteous Internet etiquette. See <https://cehd.gmu.edu/students/polices-procedures/>

### **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 <https://catalog.gmu.edu/policies/honor-code-system/> ).
- Students must follow the university policy for Responsible Use of Computing (see <https://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 <https://ds.gmu.edu/>).

- Students must silence all sound emitting devices during class unless otherwise authorized by the instructor.

### *Campus Resources*

- Support for submission of assignments to Tk20 should be directed to [tk20help@gmu.edu](mailto:tk20help@gmu.edu) or <https://cehd.gmu.edu/aero/tk20>. Questions or concerns regarding use of Blackboard should be directed to <https://its.gmu.edu/knowledge-base/blackboard-instructional-technology-support-for-students/>.
- For information on student support resources on campus, see <https://ctfe.gmu.edu/teaching/student-support-resources-on-campus>

### **Notice of mandatory reporting of sexual assault, interpersonal violence, and stalking:**

As a faculty member, I am designated as a “Responsible Employee,” and must report all disclosures of sexual assault, interpersonal violence, and stalking to Mason’s Title IX Coordinator per University Policy 1202. If you wish to speak with someone confidentially, please contact one of Mason’s confidential resources, such as Student Support and Advocacy Center (SSAC) at 703-380-1434 or Counseling and Psychological Services (CAPS) at 703-993-2380. You may also seek assistance from Mason’s Title IX Coordinator by calling 703-993-8730, or emailing [titleix@gmu.edu](mailto:titleix@gmu.edu).

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