



# CAPILANO UNIVERSITY

COURSE OUTLINE		
TERM: Summer 2021	COURSE NO: TOUR 325	
INSTRUCTOR:	COURSE TITLE: Tourism Accounting	
OFFICE: LOCAL: E-MAIL: @capilanou.ca	SECTION NO(S):	CREDITS: 3.0
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University acknowledges with respect the Lil'wat, Musqueam, Squamish, Sechelt, and Tsleil-Waututh people on whose territories our campuses are located.

## COURSE FORMAT

Three hours of class time, plus an additional hour delivered through on-line or other activities for a 15-week semester, which includes two weeks for final exams. This course may also be offered in mixed mode, online, or a condensed format.

## COURSE PREREQUISITES/CO-REQUISITES

None

## CALENDAR DESCRIPTION

The focus of this tourism service-industry course is on using financial information for decision-making. This course provides an overview of financial and managerial accounting principles and techniques, including the managerial use of financial statements and other financial information for decision-making purposes. Students will explore principles and techniques used in financial accounting including common managerial accounting techniques such as budgeting, cost-volume-profit analysis and capital budgeting

## COURSE NOTE

TOUR 325 is an approved Quantitative/Analytical course for baccalaureate degrees.

## REQUIRED TEXTS AND/OR RESOURCES

Kimmel, P. D. & Weygandt, J.J., Survey of Accounting, 2<sup>nd</sup> edition, John Wiley & Sons Inc., 2019  
WileyPlus

## COURSE STUDENT LEARNING OUTCOMES

On successful completion of this course, students will be able to do the following:

LEARNING OUTCOMES
1 Describe the concepts, principles and conventions upon which financial and managerial accounting is based
2 Explain how financial and managerial accounting information is used for strategic and operational decision making
3 Demonstrate how to use managerial accounting/incremental analysis to evaluate different course of action
4 Produce accounting information required for efficient and effective fiscal management accounting techniques
5 Calculate and explain financial ratios for the purpose of analysis and planning
6 Demonstrate an understanding of Capital Budgeting and Time Value of Money

**COURSE CONTENT**

DATES	TOPIC(S)	REQUIRED READINGS/ ACTIVITIES
Week 1	Introduction to Financial Statements	Ch 1
Week 2	A Further Look at Balance Sheet	Ch 2
Week 3	The Accounting System / Accrual Accounting Concepts	Ch 3/4
Week 4	<b>Test #1</b> Merchandising Operations / Inventory / Receivables	Ch 6/7
Week 5	Reporting and Analyzing Long-Lived Assets Reporting Liabilities and Stockholders' Equity	Ch 8 Ch 9
Week 6	Financial Analysis: The Big Picture	Ch 10
Week 7	<b>Midterm</b> Managerial Accounting	Ch 11
Week 8	Cost-Volume-Profit	Ch 13
Week 9	Incremental Analysis	Ch 14
Week 10	Incremental Analysis <b>Test #2</b>	Ch 14
Week 11	Budgetary Planning	Ch 15
Week 12	Planning for Capital Investments	Ch 18
Week 13	Planning for Capital Investments	Ch 18
Weeks 14 & 15	<b>FINAL EXAM PERIOD</b>	

**EVALUATION PROFILE**

Assessment	% of Final Grade
Participation	0-10
Assignment/Labs	10 - 20
Tests / Midterms*	40 - 70
Final	20 - 35
Total	100%

\* This consists of several tests. No one test will be valued at more than 35% of the final grade

**Participation**

Participation grades are based on the consistency, quality, and frequency of contributions to class discussions. Consistency means attending every class, maintaining a positive and respectful presence in the classroom, and actively contributing to discussions on a regular basis. Quality means demonstrating respect for peers and their contributions; listening attentively during lectures and when other students are speaking; and participating in all activities with an open and inquisitive mind

**GRADING PROFILE**

A+ = 90-100	B+ = 77-79	C+ = 67-69	D = 50-59
A = 85-89	B = 73-76	C = 63-66	F = 0-49
A- = 80-84	B- = 70-72	C- = 60-62	

**Incomplete Grades**

Grades of Incomplete "I" will not be assigned in this course.

**Late Assignments**

Late assignments will not be accepted.

**Missed Exams/Quizzes/Labs etc.**

Make-up exams, quizzes and/or tests are given at the discretion of the instructor. They are generally given only in medical emergencies or severe personal crises. Some missed labs or other activities may not be able to be accommodated. Please consult with your instructor.

**Attendance**

Students are expected to attend all classes and associated activities.

**English Usage**

Students are expected to proofread all written work for any grammatical, spelling and stylistic errors. Instructors may deduct marks for incorrect grammar and spelling in written assignments.

**Electronic Devices**

Students may use electronic devices during class for note-taking only.

**On-line Communication**

Outside of the classroom, instructors will (if necessary) communicate with students using either their official Capilano University email or eLearn; please check both regularly. Official communication between Capilano University and students is delivered to students' Capilano University email addresses only.

**UNIVERSITY OPERATIONAL DETAILS****Tools for Success**

Many services are available to support student success for Capilano University students. A central navigation point for all services can be found at: <https://www.capilanou.ca/student-life/>

**Capilano University Security: download the [CapU Mobile Safety App](#)**

**Policy Statement (S2009-06)**

Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Academic Integrity, Academic Probation and other educational issues. These and other policies are available on the University website.

**Academic Integrity (S2017-05)**

Any instance of academic dishonesty or breach of the standards of academic integrity is serious and students will be held accountable for their actions, whether acting alone or in a group. See policy and procedures S2017-05 Academic Integrity for more information: <https://www.capilanou.ca/about-capu/governance/policies/>

Violations of academic integrity, including dishonesty in assignments, examinations, or other academic performances, are prohibited and will be handled in accordance with the Student Academic Integrity Procedures.

**Academic dishonesty** is any act that breaches one or more of the principles of academic integrity. Acts of academic dishonesty may include but are not limited to the following types:

**Cheating:** Using or providing unauthorized aids, assistance or materials while preparing or completing assessments, or when completing practical work (in clinical, practicum, or lab settings), including but not limited to the following:

- Copying or attempting to copy the work of another during an assessment;
- Communicating work to another student during an examination;
- Using unauthorized aids, notes, or electronic devices or means during an examination;
- Unauthorized possession of an assessment or answer key; and/or,
- Submitting of a substantially similar assessment by two or more students, except in the case where such submission is specifically authorized by the instructor.

**Fraud:** Creation or use of falsified documents.

**Misuse or misrepresentation of sources:** Presenting source material in such a way as to distort its original purpose or implication(s); misattributing words, ideas, etc. to someone other than the original source; misrepresenting or manipulating research findings or data; and/or suppressing aspects of findings or data in order to present conclusions in a light other than the research, taken as a whole, would support.

**Plagiarism:** Presenting or submitting, as one's own work, the research, words, ideas, artistic imagery, arguments, calculations, illustrations, or diagrams of another person or persons without explicit or accurate citation or credit.

**Self-Plagiarism:** Submitting one's own work for credit in more than one course without the permission of the instructors, or re-submitting work, in whole or in part, for which credit has already been granted without permission of the instructors.

**Prohibited Conduct:** The following are examples of other conduct specifically prohibited:

- Taking unauthorized possession of the work of another student (for example, intercepting and removing such work from a photocopier or printer, or collecting the graded work of another student from a stack of papers);
- Falsifying one's own and/or other students' attendance in a course;
- Impersonating or allowing the impersonation of an individual;
- Modifying a graded assessment then submitting it for re-grading; or,
- Assisting or attempting to assist another person to commit any breach of academic integrity.

### **Sexual Violence and Misconduct**

All Members of the University Community have the right to work, teach and study in an environment that is free from all forms of sexual violence and misconduct. Policy B401 defines sexual assault as follows:

Sexual assault is any form of sexual contact that occurs without ongoing and freely given consent, including the threat of sexual contact without consent. Sexual assault can be committed by a stranger, someone known to the survivor or an intimate partner.

Safety and security at the University are a priority and any form of sexual violence and misconduct will not be tolerated or condoned. The University expects all Students and Members of the University Community to abide by all laws and University policies, including B.401 Sexual Violence and Misconduct Policy and B.401.1 Sexual Violence and Misconduct Procedure (found on Policy page <https://www.capilanou.ca/about-capu/governance/policies/>)

**Emergencies:** Students are expected to familiarise themselves with the emergency policies where appropriate and the emergency procedures posted on the wall of the classroom.

### **DEPARTMENT OR PROGRAM OPERATIONAL DETAILS**

See Course Syllabus