

COURSE OUTLINE		
TERM: Fall 2022	COURSE NO: TOUR 116	
INSTRUCTOR:	COURSE TITLE: Financial Planning in Tourism I	
OFFICE: LOCAL: E-MAIL: @capilanou.ca	SECTION NO(S):	CREDITS: 3.0
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University acknowledges with respect the Lilwat7úl (Lil'wat), xʷmə̓ł̓ ̓θkʷəyəm (Musqueam), shíshálh (Sechelt), Skwxwú7mesh (Squamish), and Səlílwətaʔ/Selilwitulh (Tseil-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.

COURSE PREREQUISITES/CO-REQUISITES

None

CALENDAR DESCRIPTION

Designed to provide future entrepreneurs and managers in the field of tourism an introductory review of the basic accounting and planning skills required for small business operations. This course will also cover basic financial statement analysis for the purpose of providing information to meet the needs of investors, owners and management.

COURSE NOTE

TOUR 116 is an approved Numeracy course for Cap Core requirements.

TOUR 116 is an approved Quantitative/Analytical course for baccalaureate degrees.

TOUR 116 is equivalent to BFIN 141. Duplicate credit will not be granted for this course and BFIN 141.

REQUIRED TEXTS AND/OR RESOURCES

Kimmel, Paul D., and Jerry J. Weygandt. *Survey of Accounting*. John Wiley & Sons, Inc., 2020.

WileyPlus (note: access to WileyPlus comes with the purchase of a new book from the bookstore or can be purchased online)

COURSE STUDENT LEARNING OUTCOMES

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

1. Describe the nature and purpose of accounting information including its' limitations and basic concepts.

2. Apply generally accepted accounting principles in the analysis and recording of business transactions.
3. Classify, record, and summarize business transactions as they relate to service and merchandising operations, including inventory and receivables.
4. Prepare and interpret basic financial statements
5. Prepare adjusting entries, understand the accounting cycle and classified financial statements
6. Create a budgeted income statement, cash budget and budgeted balance sheet

Students who complete this Numeracy course will be able to do the following:

1. Apply both analytical and numerical skills to solve problems.
2. Summarize and analyze data in quantitative forms.
3. Interpret and draw conclusions from an analysis of quantitative data.
4. Represent quantitative information in a variety of forms (e.g. symbolically, visually, numerically, and verbally).
5. Incorporate quantitative evidence in support of an argument.

COURSE CONTENT

	Topics and Required Pre-Class Reading
Week 1	Course Intro & Start Chapter 1
	Ch. 1 Introduction to Financial Statements
Week 2	Ch. 2 A Further Look at Financial Statements
Week 3	Ch. 3 The Accounting Information System
Week 4	Term Test #1 Chapters 1-3
Week 5	Ch. 4 Accrual Accounting Concepts
Week 6	Double entry accounting system and the accounting cycle – Appendix D1
Week 7	Ch. 7 Reporting and Analyzing Long-Lived Assets (Straight Line depreciation only)
Week 8	Ch. 8 Reporting and Analyzing Current Liabilities, including payroll
Week 9	Test # 2 on ch. 4, 7, 8 & Appendix D1

Week 10	Ch. 6 Recording and Analysing Merchandising Transaction
Week 11	Ch. 7 Inventory Valuation
Week 12	Ch. 13 Budgetary Planning for non-manufacturing companies
Week 13	In Class Excel –Case Study # 4- Individual (Pass/Fail 3%)
Week 14 & 15	Final Exam Period

EVALUATION PROFILE

Assessment	% of Final Grade
Participation	0%- 10%
Assignments & Quizzes*	15%-50%
Term Tests & Final Exam*	50-85%
Total	100%

This consists of several smaller assignments. No one assignment will be valued at more than 30% 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	

Grading System explanation

Students must achieve a minimum average of 50% on the combined results of Test 1, Test 2 and the Final Exam to pass the course

Incomplete Grades

Grades of Incomplete “I” are assigned only in exceptional circumstances when a student requests extra time to complete their coursework. Such agreements are made only at the request of the student, who is responsible to determine from the instructor the outstanding requirements of the course.

Late Assignments:

Assignments are due at the beginning of the class on the due date listed. If you anticipate handing in an assignment late, please consult with your instructor beforehand.

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. In the event of an emergency/unforeseen circumstances the student must notify the instructor by email. See course syllabus for penalties associated with missed attendance.

<https://www.capilano.ca/media/capilano/ca/about-capu/governance/policies-amp-procedures/senate-policies-amp-procedures/S1990-01-Attendance.pdf>

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, up to a maximum of 15% of the total mark for that assignment.

Electronic Devices

Students may use electronic devices during class for note-taking only unless otherwise indicated by the instructor in the course syllabus or the course eLearn site.

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.capilano.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