



Navajo Technical University

PO Box 849, Crownpoint, NM 87311

<http://www.navajotech.edu>

Tel: (505) 387-7401

Course Title: Hospitality Managerial Accounting
Course #: CUL 375-ONL

Credit Hours: 3
Semester: Spring 2022
Cap: 25

Faculty: Tilda A. Woody, MSA, Assistant Professor **E-mail:** twoody@navajotech.edu
Office: Science & Tech Building Room #321 **Office Phone:** 505-387-7392
Office Hours: Tuesday, & Thursday 1-5pm; Wednesday 1-3pm
Email Preferred Communication (email) Will respond within 24 hours

Modality: Fully Online - Asynchronous

Class Location and Meeting Times: Blackboard @ <https://id.quicklaunch.io/navajotech> & American Hotel & Lodging Educational Institute

Meeting Hours and Online Hours (if hybrid): Fully Online

Required Materials:



Textbooks: Hospitality Industry Managerial Accounting, 8 Edition, Raymond S. Schmidgall, Ph.D., CPA, AHLEI American Hotel & Lodging Educational Institute ISBN: 978-0-86612-497-3

Tools: None

Laptop and Internet Access: Every student is required to own a laptop and have internet access.

Lab Fee (if applicable): None

Resource:

Mission, Vision, and Philosophy

Mission: Navajo Technical University honors Diné culture and language, while educating for the future.

Vision: Navajo Technical University provides an excellent educational experience in a supportive, culturally diverse environment, enabling all community members to grow intellectually, culturally, and economically.

Philosophy: Through the teachings of Nitsáhákees (thinking), Nahátá (planning), Íina (implementing), and Siihasin (reflection), students acquire quality education in diverse fields, while preserving cultural values and gaining economic opportunities.

Course Description

Key accounting concepts and the selective application of its most effective strategies and tactics are mission critical factors for most hospitality operations. Students participate in real-world

hands-on managerial accounting in a hospitality setting. Covers the tax changes made in 2010 and the updated operating statistics. Revenue management and dynamic pricing, accounting for gift cards, unsecured bank loans, and profitability indexes are introduced.

| COURSE OUTCOMES | COURSE MEASUREMENTS |
|---|---|
| Students will be able to demonstrate basic knowledge of accounting concepts pertaining to the hospitality and industries. | Complete reading assignments, homework assignments, exams, projects, and quizzes. |
| Students will be able to apply the basic principles of critical thinking and problem solving when examining hospitality management issues | |
| Students will demonstrate professional demeanor, and leadership needed for managerial positions in the hospitality industry. | |
| Students will be able to describe the financial responsibilities of managers in the hospitality industry | |
| Students will be able to describe financial applications to hospitality businesses | |
| Students will be able to describe the ethical concepts of dealing with the financial aspects of the hospitality industry | |

Connections to Program Assessment (Course-Embedded Measures)

Course Activities

| Week | Date | Class Topics/Reading | Assignment | Supplements | Assessments |
|------|---------------|---|---|--|---------------------|
| 1 | January 17-28 | Pre-Assessment Test Syllabi Review 01/17 Holiday – MLK Day 01/19-20-Late Registration 01/21–Last day to Add/Drop | • Reading | | Pre-Assessment Test |
| 2 | January 24-28 | Chapter 1 – Introduction to Managerial Accounting Pages 3-33 | • Reading • Homework • Chapter Test | • Textbook • Powerpoint • Exhibits | |

| | | | | | |
|----|---------------------------|---|---|--|--|
| | | | | <ul style="list-style-type: none"> • Videos | |
| 3 | January 31– February 4 | Chapter 2 – The Balance Sheet Pages 47-69 | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 4 | February 7-11 | Chapter 3 – The Income Statement Pages 95-124 | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 5 | February 14-18 | Chapter 4 – The Statement of Cash Flows Pages 181-206 | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 6 | February 21-25 | Chapter 5 – Ratio Analysis Pages 229-280 02/21 Holiday-President’s Day 02/25 Graduation Petition due | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 7 | February 28- March 4 | Chapter 6 – Basic Cost Concepts Pages 299-327 | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 8 | March 7-11 | Chapter 7 – Cost-Volume-Profit Analysis Pages 353-381 03/07-11 Midterm Week 03/07 Midterm Exam | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 9 | March 14-18 | Chapter 8 – Cost Approaches to Pricing Pages 395-426 03/14-18 Spring Break | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 10 | March 21-25 | Chapter 9 – Forecasting Methods Pages 439-466 | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 11 | March 28-April 1 | Chapter 10 – Operations Budgeting Pages 481-526 03/31 Last day to withdraw with “W” | <ul style="list-style-type: none"> • Reading • Homework • Chapter Test | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits • Videos | |
| 12 | April 4-8 | Chapter 11 – Cash Management Pages 541-572 | <ul style="list-style-type: none"> • Reading • Homework | <ul style="list-style-type: none"> • Textbook • Powerpoint • Exhibits | |

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|----|-------------|--|---|--|----------------------------|
| | | | • Chapter Test | • Videos | |
| 13 | April 11-15 | Chapter 12 – Internal Control Pages 587-621 | • Reading • Homework • Chapter Test | • Textbook • Powerpoint • Exhibits • Videos | |
| 14 | April 18-22 | Chapter 13 – Capital Budgeting Pages 635-660 | • Reading • Homework • Chapter Test | • Textbook • Powerpoint • Exhibits • Videos | |
| 15 | April 25-29 | Chapter 14 – Lease Accounting Pages 671-693 | • Reading • Homework • Chapter Test | • Textbook • Powerpoint • Exhibits • Videos | |
| 16 | May 2-6 | Chapter 15– Income Taxes Pages 705-732 Project Presentation | • Reading • Homework • Chapter Test • Final Exam | • Textbook • Powerpoint • Exhibits • Videos | Post Assessment Test |
| 17 | May 9-13 | 05/9-12 Finals Week 05/10 All assignments due 05/12 Grades due to the Registrar 05/13 Spring Graduation | | | |

Grading Plan

A = 100-90%
 B = 89-80%
 C = 79-70%
 D = 69-60%
 F = 59% or less

Assignment Policy and Points

Each module will require reading, homework, and chapter tests to be completed. Homework assignments will vary from Review Questions, Problems or Applications and are worth 100 points. Chapter tests will entail ten questions and worth 100 points. Both assignments are located and to be submitted in Blackboard.

Course Policies:

It is the intent of this course to follow the textbook's chapters 1-15 as described. Videos or Exhibits are embedded in Blackboard to assist with your comprehension. Required assignments have specific deadlines. Homework is due each week on Sundays except for the last week. Chapter tests will be made available on Fridays and due for submission on Sundays.

If you are struggling with your work email your instructor for assistance. There are additional tools or resources in your online environment for tutorship, and/or further explanation. At all costs avoid missing deadlines as this will hinder your grade status.

This course is being offered online however as your facilitator you can contact me through email as needed. I will respond within a 24-hour period or less.

Grading Policy

Students must do their own work. Cheating and plagiarism are strictly forbidden. Cheating includes (but is not limited to) plagiarism, submission of work that is not one's own, submission or use of falsified data, unauthorized access to exams or assignments, use of unauthorized material during an exam, or supplying or communicating unauthorized information for assignments or exams.

Participation

Students are expected to attend and participate in all class activities. Points will be given to students who actively participate in class activities including guest speakers, field trips, laboratories, and all other classroom events.

Cell phone and headphone use

Please turn cell phones off **before** coming to class. Cell phone courtesy is essential to quality classroom learning. Headphones must be removed before coming to class.

Attendance Policy

Students are expected to attend all class sessions. If more than ten minutes late, students will be counted as absent. A percentage of the student's grade will be based on class attendance and participation. Absence from class, regardless of the reason, does not relieve the student of responsibility to complete all course work by required deadlines. Furthermore, it is the student's responsibility to obtain notes, handouts, and any other information covered when absent from class and to arrange to make up any in-class assignments or tests if permitted by the instructor. Incomplete or missing assignments will necessarily affect the student's grades. Instructors will report excessive and/or unexplained absences to the Counseling Department for investigation and potential intervention. **Instructors may drop students from the class after three (3) absences unless prior arrangements are made with the instructor to make up work and the instructor deems any excuse acceptable.**

Study Time Outside of Class for Face-to-Face Courses

For every credit hour in class, a student is expected to spend two hours outside of class studying course materials.

Study Time for Hybrid or Blended Courses

For a hybrid or blended course of one credit hour, a student is expected to spend three hours per week studying course materials.

Study Time for Online Courses

For an online course of one credit hour, a student is expected to spend four hours per week

studying course materials.

Academic Integrity

Integrity (honesty) is expected of every student in all academic work. The guiding principle of academic integrity is that a student's submitted work must be the student's own. Students who engage in academic dishonesty diminish their education and bring discredit to the University community. Avoid situations likely to compromise academic integrity such as: cheating, facilitating academic dishonesty, and plagiarism; modifying academic work to obtain additional credit in the same class unless approved in advance by the instructor, failure to observe rules of academic integrity established by the instructor. **The use of another person's ideas or work claimed as your own without acknowledging the original source is known as plagiarism and is prohibited.**

Diné Philosophy of Education

The Diné Philosophy of Education (DPE) is incorporated into every class for students to become aware of and to understand the significance of the four Diné philosophical elements, including its affiliation with the four directions, four sacred mountains, the four set of thought processes and so forth: Nitsáhákees, Nahát'á, Íina and Siih Hasin which are essential and relevant to self-identity, respect and wisdom to achieve career goals successfully.

At NTU's Zuni Campus, the A:shiwí Philosophy of Education offers essential elements for helping students develop Indigenous and Western understandings. Yam de bena: dap haydoshna: akkya hon detsemak a:wannikwa da: hon de:tsemak a:ts'umme. *Our language and ceremonies allow our people to maintain strength and knowledge.* A:shiwí core values of hon i:yyu'ashik'yanna:wa (respect), hon delank'oha:willa:wa (kindness and empathy), hon i:yyayumola:wa (honesty and trustworthiness), and hon koho' lewuna:wedyahnan, wan hon kela i:tsemanna (think critically) are central to attaining strength and knowledge. They help learners develop positive self-identity, respect, kindness, and critical thinking skills to achieve life goals successfully.

Students with Disabilities

Navajo Technical University is committed to serving all students in a non-discriminatory and accommodating manner. Any student who feels that she or he may need special accommodations should contact the Accommodations Office (<http://www.navajotech.edu/student-services#accomodations-services>) in accordance with the university's Disability Accommodations Policy (see http://www.navajotech.edu/images/about/policiesDocs/Disability_Exhibit-A_6-26-2018.pdf).

Email Address

Students are required to use NTU's email address for all communications with faculty and staff.

Final Exam Date: May 10, 2022