

# BUHM 014: HOTEL AND RESTAURANT ACCOUNTING

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**Originator**

ybender

**Justification / Rationale**

Changed to Program Applicable - 03.13.2023; rb

**Effective Term**

Spring 2023

**Credit Status**

Credit - Degree Applicable

**Subject**

BUHM - Business/Hotel & Restaurant

**Course Number**

014

**Full Course Title**

Hotel and Restaurant Accounting

**Short Title**

HOTEL AND REST. ACCT

**Discipline****Disciplines List**

Hotel and Motel Services

**Modality**

Face-to-Face

100% Online

Hybrid

**Catalog Description**

This course provides students with the comprehensive application of accounting principles to the hotel and restaurant industry. Students learn accounting practices, financial statements, income/expense accounts and statements, budgeting, and forecasting. Also included is the application of accounting information for financial analysis.

**Schedule Description**

This course provides students with the comprehensive application of accounting principles to the hotel and restaurant industry. Advisory: BUAC 066

**Lecture Units**

3

**Lecture Semester Hours**

54

**Lab Units**

0

**In-class Hours**

54

**Out-of-class Hours**

108

**Total Course Units**

3

**Total Semester Hours**

162

**Prerequisite Course(s)**

Advisory: BUAC 066

**Required Text and Other Instructional Materials****Resource Type**

Book

**Open Educational Resource**

No

**Formatting Style**

MLA

**Author**

Raymond Cote

**Title**

Hotel and Restaurant Accounting

**Edition**

8th

**Publisher**

American Hotel and Lodging Educational Institute

**Year**

2018

**College Level**

Yes

**ISBN #**

978-0-86612-553-6

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**Class Size Maximum**

35

**Entrance Skills**

Before entering the course students must be able:

- a. Demonstrate the ability to perform all steps of the accounting cycle.
- b. Calculate basic bookkeeping practices and make necessary ledger entries relating to expenses and liabilities.
- c. Demonstrate an understanding of the differences between the three basic accounting methods: Cash, accrual and modified cash.

**Requisite Course Objectives**

BUAC 066-Demonstrate competence in all steps of the accounting cycle.

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**Course Content**

Course Content and Scope:

1. The necessity for accounting.
2. Uniform system of accounts for the lodging industry.
3. Generally accepted accounting principles.
4. Feasibility study.

5. Legal business structure.
6. Taxation of business income.
7. The bookkeeping process.
8. Hospitality industry financial statements.
  - a. Statement of Income
  - b. Equity statements
  - c. Balance Sheet
  - d. Statement of cash flows
9. Computerized accounting systems.
10. Computerized accounting cycle.
11. Depreciation and amortization
12. Restaurant accounting and financial analysis.
13. Budgeting expenses.
14. Forecasting sales.

### Course Objectives

	Objectives
Objective 1	Identify the fundamental accounting equation and the five account classifications.
Objective 2	Identify the major financial statements and explain when they are issued.
Objective 3	Summarize the significance of restaurant accounting and the major components of a restaurant income statement.
Objective 4	Determine breakeven points, contribution margins, and profit targets.
Objective 5	Identify the elements of revenue and describe how changes in one element may affect revenue.
Objective 6	Describe the advantages and potential disadvantages of using a computerized accounting system.
Objective 7	Summarize the steps necessary to convert from a manual accounting system to a computerized accounting system.
Objective 8	Define responsibility accounting and explain how it affects a manager's role and duties.

### Student Learning Outcomes

	Upon satisfactory completion of this course, students will be able to:
Outcome 1	Students will explain the differences between the chart of accounts for hotels and for restaurants.
Outcome 2	Students will demonstrate how to prepare the income statement and balance sheet
Outcome 3	Students will explain the forecasting sales methods.
Outcome 4	Students will demonstrate their ability to interpret hospitality financial statements.

### Methods of Instruction

Method	Please provide a description or examples of how each instructional method will be used in this course.
Lecture	Lecture and demonstration by instructor.
Discussion	In-class practice - includes feedback, coaching, and evaluation by the instructor.

### Methods of Evaluation

Method	Please provide a description or examples of how each evaluation method will be used in this course.	Type of Assignment
Computational/problem-solving evaluations	Students will complete assignments that include computation and problem solving.	In and Out of Class
Mid-term and final evaluations	Students will be tested on course content to measure understanding of course material.	In and Out of Class

Tests/Quizzes/Examinations	Students will be quizzed to track understanding of course material consistently.	In and Out of Class
Written homework	Students will have weekly homework assignments.	Out of Class Only
Student participation/contribution	Students will be assessed for their participation in class discussions.	In Class Only

## Assignments

### Other In-class Assignments

1. Readings in textbook
2. Taking detailed notes of lectures
3. Viewing films and slide presentations
4. Class projects

### Grade Methods

Letter Grade Only

## Distance Education Checklist

Include the percentage of online and on-campus instruction you anticipate.

Online %

50

On-campus %

50

## Instructional Materials and Resources

If you use any other technologies in addition to the college LMS, what other technologies will you use and how are you ensuring student data security?

N/A

## Effective Student/Faculty Contact

Which of the following methods of regular, timely, and effective student/faculty contact will be used in this course?

### Within Course Management System:

Chat room/instant messaging  
 Discussion forums with substantive instructor participation  
 Online quizzes and examinations  
 Regular virtual office hours  
 Timely feedback and return of student work as specified in the syllabus  
 Weekly announcements

### External to Course Management System:

Direct e-mail  
 Posted audio/video (including YouTube, 3cm mediasolutions, etc.)  
 Synchronous audio/video  
 Teleconferencing  
 Telephone contact/voicemail

Briefly discuss how the selected strategies above will be used to maintain Regular Effective Contact in the course.

The students receive daily announcements that serve to explain the course content. There are weekly discussions that enable the students to discuss ideas and allow the instructor to offer information and replies to questions.

## Other Information

### Comparable Transfer Course Information

University System

CSU

**Campus**

California State Polytechnic University, Pomona

**Course Number**

HRT3740

**Course Title**

Hospitality Industry Hospitality Accounting

**Catalog Year**

2021-2022

**Rationale**

To help students learn about the relationships between business, accounting, and hospitality management

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**MIS Course Data****CIP Code**

52.0909 - Hotel, Motel, and Restaurant Management.

**TOP Code**

130700 - Hospitality

**SAM Code**

C - Clearly Occupational

**Basic Skills Status**

Not Basic Skills

**Prior College Level**

Not applicable

**Cooperative Work Experience**

Not a Coop Course

**Course Classification Status**

Credit Course

**Approved Special Class**

Not special class

**Noncredit Category**

Not Applicable, Credit Course

**Funding Agency Category**

Not Applicable

**Program Status**

Program Applicable

**Transfer Status**

Transferable to CSU only

**General Education Status**

Y = Not applicable

**Support Course Status**

N = Course is not a support course

**Allow Audit**

Yes

**Repeatability**

No

**Materials Fee**

No

**Additional Fees?**

No

**Files Uploaded****Attach relevant documents (example: Advisory Committee or Department Minutes)**

COD Hospitality Management Program Faculty AQdvisory Committee Spring 2021 .pdf

Hospitality and Culinary LMI 2021 .pdf

HOSP Management Minutes 02-05-21 (1).docx

**Approvals****Curriculum Committee Approval Date**

10/20/2022

**Academic Senate Approval Date**

10/27/2022

**Board of Trustees Approval Date**

12/16/2022

**Chancellor's Office Approval Date**

06/18/2022

**Course Control Number**

CCC000632402

**Programs referencing this course**Hospitality Management Certificate of Achievement (<http://catalog.collegeofthedesert.eduundefined/?key=117>)Culinary AS Degree (<http://catalog.collegeofthedesert.eduundefined/?key=23>)Hospitality Management AS Degree (employment preparation) (<http://catalog.collegeofthedesert.eduundefined/?key=60>)