Master Course Syllabus

For additional course information, including prerequisites, corequisites, and course fees, please refer to the Catalog: https://catalog.uvu.edu/

Semester: Spring
Course Prefix: Accounting
Course Title: HM-3020-X01 Hospitality Managerial Accounting I

Year: 2025
Course and Section #: 3020-X01
Credits: 3

Course Description

This course is the first in a two-part series designed to integrate principles of operations and managerial accounting as they relate to the hospitality industry. Emphasis is placed on developing competencies in analyzing real world hospitality industry scenarios using spreadsheet software. Topics covered include: financial statements, ratio analysis, inventory and cost of goods sold, cost analysis, standard costing, butcher and cooking loss tests, the control process, purchasing, and beverage controls.

This is not a GE course. This course is the first in a two-part series that is required for hospitality management majors.

Course Attributes

This course has the following attributes:
☐ General Education Requirements
☐ Global/Intercultural Graduation Requirements
☐ Writing Enriched Graduation Requirements
☒ Discipline Core Requirements in Program
☐ Elective Core Requirements in Program
☐ Open Elective
Other: *Click here to enter text.*

Instructor Information

Instructor Name: Freddy William Arellano, MBA

Student Learning Outcomes

Upon successful completion of this course, students will be able to:

Use spreadsheet software to perform various types of real-world analysis.
Perform financial statement preparation, review, interpretation, and evaluation
Perform various types of cost identification, classification, standardization, measurement, allocation, evaluation, and forecasts.
Use inventory to accurately calculate cost of goods sold.
Use industry standard techniques to determine standard costs on a unit and cumulative basis.
Implement effective expense management, revenue optimization, and profit maximization strategies.

Course Materials and Texts

- No text or other paid for instructional materials are required for this course. The text is provided in each lesson free of charge.
- You will need access to a food scale. For more details review Module 6: Plan your Home Butcher Test.
- You will need to purchase meat used in the completion of Module 8: Home Butcher Test or Cooking Loss Test Activity.

Course Requirements

Course Assignments, Assessments, and Grading Policy

Practical Problems:
Each lesson contains a series of practical problems designed to help you apply the principles presented in each lesson. These practical problems are intended to help you find real-world application to course concepts and build competency needed to complete more demanding tasks. The practical problems are primarily completed using Google Sheets. You are able to submit each question as you complete it and view the problem's solution. If you missed points on a problem, you can correct your work and resubmit a final time to earn additional partial credit. A tutorial on how to use this functionality in Google Sheets for this course will be presented later in this lesson.

Day in the Life Activities:
Most lessons contain a day in the life (DIL) activity. These day in the life activities are based on real-world scenarios and are designed to help you find application to managerial accounting problems in the hospitality industry. Each day in the life activity contains a series of problems that build on one another in order to complete a more extensive analysis. These assignments are completed using Google sheets and will contain the same type of functionality found in the practical problems. To aid you in the completion of these assignments, you may periodically submit your work. This prevents you from getting too off track from the presented methodology. The day in the life activities often include quizzes and other assessment methodologies designed to test your comprehension of the day in the life assignment material. These questions (typically part 2 of a given DIL assignment) are often the most challenging assessment methodology of the course. They frequently require you to investigate each claim in the question and evaluate whether the claim is true or false. They require a thorough knowledge of the analysis performed in part 1 and an ability to interpret findings from the analysis. The questions are designed to ensure students not only can perform analysis, but interpret data as well.

Other Assignments :
There are occasionally other types of assignments designed to further build upon the principles presented in the course. These may vary significantly from other learning methodologies.

Quizzes / Exams:
Each lesson contains a quiz that will cover the material presented in the lesson. There will be a midterm and a final exam that will cover all the material presented in the course. Quizzes and the exam are open-book. Exams are designed to measure comprehension of key concepts from the course. The exams will contain a combination of multiple choice and fill-in-the-blank questions. Students who fail to earn an average of 60% or higher between the midterm and final exam will be ineligible to earn a grade higher

than a D+ in the course. This policy is designed to ensure all student attain a minimal level of comprehension of the subject matter.

Final Project:
Starting in Module 8 you will be working on a final project. For more information about the final project refer to Module 8: Final Project Overview.

Grading Scale:
The following grading standards will be used in this class:

Grade	Percent
A	93-100
A-	90-93
B+	87-89
B	83-86
B-	80-82
C+	77-79
C	73-76
C-	70-72
D+	67-69
D	63-66
D-	60-62
E	0-59

Assignment Categories [e.g., Assignments – 10%, Exams – 25%, etc

Activity	Points / Percent
Practical Problems	217 / 24%
Day in the Life Activities	190 / 21%
Other Assignments	120 / 13%
Quizzes / Exams	237 / 26%
Final Project	150 / 16%

Remedial Grading Policy:

Students who are unable to attain a passing grade due to excessive point deductions as a result of excessive late submissions may submit a request for remedial grading if the following conditions are met:

- Every assignment is complete and it is evident that a sincere effort was made to complete each assignment.
  - When determining if students made a sincere effort, I often look at how many points were earned for full credit vs partial credit on the assignments in google sheets. If on an assignment a student submits a majority of the questions only to reveal the problems and rework for partial credit, this does not constitute sincere effort.
  - I will also look at exam scores to see if students have obtained proficiency on the subject. Scoring a failing grade on the midterm and the final may preclude a student from taking advantage of the remedial grading policy.
- There is no evidence of plagiarism or cheating on any assignment submission.
- All coursework is submitted prior to the end of the block (you are responsible to check the academic calendar, times are measured using mountain standard time zone).
- A remedial grading request is sent via Canvas email prior to the end of the block.

If the preceding conditions are met, the following will apply:

- Canvas grades will all still be recorded using the standard point deductions as per the late work policy.
- No reading quizzes are eligible for late submission; failure to take quizzes will count against you in the calculation of your final grade.
- I will make off-book adjustments to your final grade based on reversal of late point deductions on assignments (these points will not be adjusted in Canvas).
- Your grade will be recalculated using the adjustments. Adjustment documentation will not be provided to you.
- The best grade you can achieve in the course using remedial grading is a C+. If your grade comes out higher after adjustments, you will be limited to a C+.

Therefore, if you fall significantly behind in the course, make every effort possible to complete all reading quizzes on time. As you are able, work to submit all assignments prior to the end of the course. Once you have submitted all assignments, submit a request via Canvas email for remedial grading the last week of the block and prior to the end of the course. Your grade will then be re-evaluated using the approach above which can have a significant impact on your final grade. Using the remedial grading policy it is possible for virtually every student to pass the course provided they complete every assignment prior to the end of the block. That being said, it will still require a lot of work on your part; you will still need to complete every assignment. If you are only a lesson or two behind, you are probably better off keeping caught up moving forward and completing past due work as soon as you are able. If you are struggling to pass the course and you have questions regarding your situation or the remedial grading policy, email me and we can schedule a time to meet.

Required or Recommended Reading Assignments

Course Mode:
This is an online course that is taught over the first block. This is the first course in a two course series. The second course (HM 3030) in this series is taught over second block. It is expected that students will complete both HM 3020 and HM 3030 in a single semester. These courses are offered back to back using a block format to limit bottlenecks as students work on their degree in hospitality management. If you have not yet registered for HM 3030 for second block, do so as soon as possible to avoid any late registration fees.

Students completing a Bachelors in Hospitality Management with any emphasis will need to complete this course and HM 3030. Students completing a Bachelors in Business Management with an emphasis in Hospitality Management will also need to complete this course and HM 3030. The degree requirements changed starting Fall of 2020; if you matriculated prior to Fall 2020, your Wolverine Track graduation requirements will show HM 3640 as required and no HM 3030 requirement. HM 3640 is no longer offered; HM 3030 should be taken in its place. Changes to the Bachelors in Business Management with an emphasis in Hospitality Management were supposed to be made previously to substitute change the requirement from HM 3640 to HM 3030. Unfortunately this change did not take place. We are in the process of changing the requirement, but it may not be updated for another semester. If you are completing a Bachelors in Business Management with an emphasis in Hospitality Management, you should take HM 3030 in the place of HM 3640. Once you have passed the class, your advisor can substitute HM 3030 for HM 3640. If you took HM 3640 in a previous semester and are now taking this class; let's meet to discuss your scenario and design a plan for you. If you have any questions about the information provided above, I'm happy to meet to provide additional clarity and talk about your specific situation.

Description of how course works:
This three (3) credit-hour course is taught in 7 weeks. To be successful, students should expect to spend 12 to 20 hours a week reviewing course material and completing course activities. This may seem excessive, but bear in mind that this course is only taught in the first block. With the second course of this two course series being taught in the second block, you are in reality taking a two course load over the entire semester.

The course is separated into twelve lessons. Because there is no paid for text, it is essential that you thoroughly review all the material presented in the course. This hybrid course does have due dates and deadlines. You must be self-motivated to stay on track and not get behind.

This course includes several different learning methodologies including readings, presentations, discussions, learning activities, assignments, and exams. You will be expected to complete the readings and view lesson presentations. You will be asked to complete various activities so that you can become familiar with the "real world" applications of concepts learned in this course. You will also be asked to complete homework assignments to practice the concepts in each lesson. All assignments and exams need to be completed individually. Quizzes and exams will be taken online. Please refer to the directions for each test (found in Modules) on how to take the online tests.   Make sure you closely monitor project due dates to ensure you are on track for timely completion.

Student Responsibilities:
Start class the first week of the term.

Be accountable by setting aside regular time each week to complete course activities and assignments on time as noted per the due dates.

Learn how to use Canvas including communication tools (e.g. discussion, Canvas inbox, etc.). If you have technology-related problems contact the Service DeskLinks to an external site..

Abide by ethical standards. Your work must be your own.

Contact your instructor as early as possible if an emergency arises. Do NOT wait until the last minute to ask for an extension.

Instructor Responsibilities:
- Respond to emails within ONE business day. If multiple emails are received regarding the same question or concern, they may be responded to with an announcement to the entire class.
- Provide timely, meaningful and constructive feedback on assignments.
- Facilitate an effective learning experience.
- Refer students to appropriate services for issues that are non-course content specific. For instance, technical issue, writing labs, accessibility services, etc.
- Mentor students through the course.

Communication Procedures:
All communication for the course will be conducted through CANVAS. In Canvas you will find a communication tab where you may email the professor privately and email other members of the class. At the time of submission, you can include comments regarding the submission of your various assignments. I will also occasionally leave grading notes in the comment field. Keep in mind that I can only see your submission comments if I am on the page I use to grade your papers. If you respond to a comment I've made using the assignment submission comment field, I will likely not get it if I've already graded your paper. If responding to a comment I've left, please send me a normal message through Canvas email.

Submission Procedures:
All homework must be submitted through Canvas. A majority of assignments will be completed Google Sheets templates. Grades for these assignments are designed to be uploaded to me directly. For these types of assignments, you will also need to provide the URL of your google sheet and ensure sharing is enabled. Grades will be posted to the Canvas Gradebook.

Latework Policy:
Any assignment completed after the due date will be subject to a 5% point reduction per day late with a maximum late point deduction of 50%. All work must be submitted via Canvas to be accepted. Reading quizzes may not be completed after the due date. All other assignments, tests and quizzes may be submitted late for partial credit. Be sure and continuously check due dates to ensure your work is being completed on time.

General Description of the Subject Matter of Each Lecture or Discussion

Module 1: Course Orientation and Sheets Tutorial
Module 2: Accounting Basics
Module 3: Income Statement and Balance Sheet
Module 4: Ratio Analysis
Module 5: Cost of Goods Sold (COGS) and Inventory
Module 6: Types of Costs

Module 7: Standard Costing
Module 8: Butcher and Cooking Loss Test
Module 9: The Control Process
Module 10: Purchasing
Module 11: Beverage Controls
Module 12: Final Project and Exam

Required Course Syllabus Statements

Generative AI
This course requires you to complete assignments that assess your understanding and application of the material. You are expected to do your own work, and the use of artificial intelligence (AI) tools, such as chatbots, text generators, paraphrasers, summarizers, or solvers, is strictly prohibited for any part of your assignments. Using these tools will be considered academic dishonesty and will be handled according to the university's policy. If you have questions about acceptable use of AI tools, please consult the instructor before submitting your work.

Using Remote Testing Software
☐ This course does not use remote testing software.

☐ This course uses remote testing software. Remote test-takers may choose their remote testing locations. Please note, however, that the testing software used for this may conduct a brief scan of remote test-takers' immediate surroundings, may require use of a webcam while taking an exam, may require the microphone be on while taking an exam, or may require other practices to confirm academic honesty. Test-takers therefore shall have no expectation of privacy in their test-taking location during, or immediately preceding, remote testing. If a student strongly objects to using test-taking software, the student should contact the instructor at the beginning of the semester to determine whether alternative testing arrangements are feasible. Alternatives are not guaranteed.

Required University Syllabus Statements

Accommodations/Students with Disabilities
Students needing accommodations due to a permanent or temporary disability, pregnancy or pregnancy-related conditions may contact UVU Accessibility Services at accessibilityservices@uvu.edu or 801-863-8747.

Accessibility Services is located on the Orem Campus in BA 110.

Deaf/Hard of Hearing students requesting ASL interpreters or transcribers can contact Accessibility Services to set up accommodations. Deaf/Hard of Hearing services can be contacted at DHHservices@uvu.edu

DHH is located on the Orem Campus in BA 112.

Academic Integrity
At Utah Valley University, faculty and students operate in an atmosphere of mutual trust. Maintaining an atmosphere of academic integrity allows for free exchange of ideas and enables all members of the community to achieve their highest potential. Our goal is to foster an intellectual atmosphere that

produces scholars of integrity and imaginative thought. In all academic work, the ideas and contributions of others must be appropriately acknowledged and UVU students are expected to produce their own original academic work.

Faculty and students share the responsibility of ensuring the honesty and fairness of the intellectual environment at UVU. Students have a responsibility to promote academic integrity at the university by not participating in or facilitating others' participation in any act of academic dishonesty. As members of the academic community, students must become familiar with their rights and responsibilities. In each course, they are responsible for knowing the requirements and restrictions regarding research and writing, assessments, collaborative work, the use of study aids, the appropriateness of assistance, and other issues. Likewise, instructors are responsible to clearly state expectations and model best practices.

Further information on what constitutes academic dishonesty is detailed in UVU Policy 541: *Student Code of Conduct*.

Referencing the solution after it has been revealed is considered cheating. Students are able to correct portions of questions that were marked incorrect from each question submission in order to earn partial credit. You can, and are encouraged to, use the solution to determine what you did wrong and make correction to your work for partial credit. It is not permissible to simply reference the solution cell. For example, suppose you are working in cell C25 and the solution is in cell C30. You cannot simply enter =C30 in cell C25. This is considered cheating. Any form of cheating or plagiarism will result in a failing grade in the course.

Equity and Title IX
Utah Valley University does not discriminate on the basis of race, color, religion, national origin, sex, sexual orientation, gender identity, gender expression, age (40 and over), disability, veteran status, pregnancy, childbirth, or pregnancy-related conditions, citizenship, genetic information, or other basis protected by applicable law, including Title IX and 34 C.F.R. Part 106, in employment, treatment, admission, access to educational programs and activities, or other University benefits or services. Inquiries about nondiscrimination at UVU may be directed to the U.S. Department of Education's Office for Civil Rights or UVU's Title IX Coordinator at 801-863-7999 – TitleIX@uvu.edu – 800 W University Pkwy, Orem, 84058, Suite BA 203.

Religious Accommodation
UVU values and acknowledges the array of worldviews, faiths, and religions represented in our student body, and as such provides supportive accommodations for students. Religious belief or conscience broadly includes religious, non-religious, theistic, or non-theistic moral or ethical beliefs as well as participation in religious holidays, observances, or activities. Accommodations may include scheduling or due-date modifications or make-up assignments for missed class work.
To seek a religious accommodation, a student must provide written notice to the instructor and the Director of Accessibility Services at accessibilityservices@uvu.edu. If the accommodation relates to a scheduling conflict, the notice should include the date, time, and brief description of the difficulty posed by the conflict. Such requests should be made as soon as the student is aware of the prospective scheduling conflict.

While religious expression is welcome throughout campus, UVU also has a specially dedicated space for meditation, prayer, reflection, or other forms of religious expression.