

HM 3030 X01

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

Semester: Spring Block 2

Year: 20285

Course Prefix: HM

Course and Section #: 3030 X01

Course Title: Hospitality Managerial Accounting
II

Credits: 3

Course Description

Prerequisite(s): [ACC 2110](#) and University Advanced Standing

Pre- or Corequisite(s): [HM 3020](#)

Integrates principles of operations and managerial accounting as they relate to the hospitality industry. Emphasizes developing competencies in analyzing real world hospitality industry scenarios using spreadsheet software. Includes cost volume profit analysis and applications, forecasting, production controls, budget creation and uses, flexible budgets, depreciation, taxation, time value of money basics, capital budgeting, evaluating and financing investments, and cost benefit analysis.

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: Liz Anderson

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 cost volume profit analysis.
 - Forecast revenues, related volumes, production quantities, expenses, profit and cash flows.
 - Create an operations budget and use flexible budgeting principles to evaluate performance.
 - Describe how depreciation and taxes are calculated.
 - Use time value of money principles to perform capital budgeting.
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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.

Technology Expectations

- Reliable access to a computer with internet access
- A google account and familiarity with google suite
- Prior use of spreadsheet software IM 2600 is useful for students with little or no experience using spreadsheets
- MS Teams downloaded onto your computer or other device. You already have an account through UVU.

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. (24.4% of grade)

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. (26.1% of grade)

Homework: 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.. (9% of grade)

Quizzes: Short assessments associated with each lecture to demonstrate understanding of material covered. (13.3% of grade)

Exams: Two longer assessments with a mix of comprehension and application questions to demonstrate understanding of material. (27.2% of grade)

A = 93-100	B - = 80-82.9	D+ = 67-69.9
A - = 90-92.9	C+ = 77-79.9	D = 63-66.9
B+ = 87-89.9	C = 73-76.9	D - = 60-62.9
B = 83-86.9	C - = 70-72.9	F = 0-59.9

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.

Cheating Policy:

CHEATING is the act of using or attempting to use or providing others with unauthorized information, materials or study aids in academic work. Cheating includes, but is not limited to, passing examination answers to or taking examinations for someone else, or preparing or copying other's academic work. Sharing a URL of your workbook with another student is cheating.

PLAGIARISM is the act of appropriating another person's or group's ideas or work (written, computerized, artistic, etc.) or portions thereof and passing them off as the product of one's own work in any academic exercise or activity.

For this class, cheating is of particular concern. Receiving or providing solutions to homework assignments either in part or in their entirety is considered cheating. While students are encouraged to create study groups to assist one another with homework assignments, the sharing of solutions is strictly prohibited. This includes providing access to workbooks or copies of workbooks, screen shots of solutions, or anything alike. Students may answer classmate questions and even demonstrate calculations, but sharing solutions is strictly prohibited. Students may collaborate on assignments as a group, but all students must complete their own analysis. If you'd like to provide another student feedback on their homework at a distance, use MS Teams or a similar platform to hold a virtual meeting where you can share your desktop. Providing a classmate formula from the lesson and explaining what they are doing wrong is acceptable for homework. Cheating and plagiarism are strictly prohibited. Students found cheating or plagiarizing will be subject to university discipline. Including: failing the assignment, failing the course, university sanctions or expulsion from the university.

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.

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

All required readings use chapters provided in the course modules that align with the lessons below.

General Description of the Subject Matter of Each Lecture or Discussion

Lesson 1: Optimizing Restaurant Revenue

Lesson 2: Cost/Volume/Profit Analysis

Lesson 3: Forecasting

Lesson 4: Production Controls

Lesson 5: Creating Budgets

Lesson 6: Using Budgets & Flexible Budgeting

Lesson 7: Depreciation and Taxation

Lesson 8: Time Value of Money Basics
Lesson 9: Capital Budgeting
Lesson 10: Cost/Benefit Analysis
Lesson 11: Financing Hospitality Ventures

Required Course Syllabus Statements

Generative AI

*adapted by Hilary Hungerford from Temple University statement on AI in classes.

AI programs are not a replacement for your human creativity, originality, and critical thinking. Writing, thinking, and researching are crafts that you must develop over time to develop your own individual voice. At

the same time, you should learn how to use AI and in what instances AI can be helpful to you.

The use of generative AI tools (e.g. ChatGPT, Google Bard, etc.) is permitted in this course for the following activities:

- Brainstorming and refining your ideas;
- Fine tuning your research questions;
- Finding information on your topic;
- Drafting an outline to organize your thoughts; and
- Checking grammar and style.

The use of generative AI tools is not permitted in this course for the following activities:

- Impersonating you in classroom contexts, such as by using the tool to compose discussion board prompts/responses assigned to you or content that you put into a Teams/Canvas chat.
- Writing a draft of a writing assignment.
- Writing entire sentences, paragraphs or papers to complete class assignments.

You are responsible for the information you submit based on an AI query (for instance, that it does not violate

intellectual property laws, or contain misinformation or unethical content). Your use of AI tools must be properly documented and cited in order to stay within university policies on academic honesty.

Any student work submitted using AI tools should clearly indicate what work is the student's work and what

part is generated by the AI. In such cases, no more than 25% of the student work should be generated by AI. If

any part of this is confusing or uncertain, please reach out to me for a conversation 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](#).

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.