



COURSE CURRICULUM

HS155 Basic Hotel and Restaurant Accounting

Course Title (Alpha, Number, Course Title)

*if applicable, please indicate former title of course in parenthesis

School
TPS

Department
Hospitality & Tourism Department

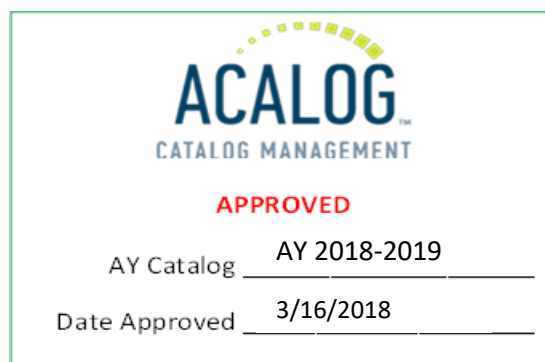
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Author(s)

02/21/2018
Date Submitted

Identify action to be taken below:

Substantive Revision (SR) - all signatories except President

Final approval is given when approved by individual reviewers is verified in **Acalog** version auditing.



Course Curriculum

I. TYPE OF ACTION

Select the type of action that applies.

A. ☐ **ADOPTION**

B. ☐ **SUBSTANTIVE REVISION** (attach a copy of the most recently approved course curriculum and update the following Information)

Select all that apply:

- ☐ Change in number of credit hours
- ☐ Change in prerequisite(s) that are outside the department
- ☐ Substantive change in course content
- XX Change (addition, revision, etc.) in Student Learning Outcomes (SLOs)
- ☐ Describe above changes and specify changes not listed above

C. **NON-SUBSTANTIVE REVISION** (attach a copy of the most recently approved course curriculum and update the following Information)

Select all that apply:

- ☐ Change in course alpha, number, or title
NEW: ALPHA NUMBER TITLE

XX Wording change in the catalog course description that does not significantly change the substance

XX Change in the course outline that does not significantly change the Course content

- ☐ Change in course prerequisites where both course and prerequisite are offered within the same Department
- ☐ Change in textbook

☐ Other: [Click here to enter text.](#)

D. ☐ **RE-INSTITUTION** (attach a copy of the most recently approved course curriculum and update the following Information)

Justification for course reinstitution:

[Click here to enter text.](#)

Arrangements made for students, in compliance with ACCJC Standard II.A.15.

[Click here to enter text.](#)

II. INTRODUCTION

The course is connected to the following program(s):

Associate of Science in International Hotel Management (IHM) and Associate of Science in Food and Beverage Management Program

Please check appropriate box:

- A. ☒ This is a CTE course and is aligned with [Click here to enter text.](#)
Career Cluster and [Click here to enter text.](#) Career Pathway.

Hotel and Restaurant Career Pathway

(See <http://www.careertech.org/career-clusters/glance/clusters-occupations.html> for more information)

- B. ☐ This course is a **proposed** General Education course.

III. COURSE DESCRIPTION & STUDENT LEARNING OUTCOMES

This course description will appear in the College Catalog followed by the Student Learning Outcomes- Course Level.***Refer to Student Learning Outcomes (SLO) Handbook in developing SLOs** (available on the Worklife tab on MyGCC).

A. COURSE DESCRIPTION:

This is an introductory course in basic hotel and restaurant accounting. Emphasis is placed on understanding and use of financial reports such as trial balance, income, and balance sheet statements. Topics such as the double entry system and types of inventory systems are included. Uniform systems of accounts for use in the lodging and restaurant industry is discussed.

B. STUDENT LEARNING OUTCOMES – COURSE LEVEL (LIST 3-5)

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

1. Utilize the uniform systems of accounts to create a chart of accounts.
2. Demonstrate accurate journaling with the double-entry system and analyze income and balance sheets.
3. Summarize accounts and perform a trial balance in accordance with accounting standards.
- 4.

XX These SLOs can be measured and learning is demonstrated.

XX These SLOs align to States' Career Cluster Initiatives (SCCI) (www.careertech.org/) standards.

IV. RATIONALE FOR PROPOSAL

- A. Reason this proposal should be adopted in light of the College's mission statement and educational goals

Basic knowledge in accounting, particularly in the lodging and restaurant industry, is a necessity for ensuring a profitable operation. It is an important skill set in enhancing a student's ability to meet the needs of the industry.

- B. An assessment of industry or community need

[Click here to enter text.](#)

- C. Conformity of this course to legal and other external requirements. Include articulation agreements, Guam State CTE requirements, accrediting agency standards, State Board regulations, professional certification or licensing requirements, if applicable.

[Click here to enter text.](#)

- D. Results of course evaluation that supports request

[Click here to enter text.](#)

- E. Program requirements (associate degree, certificate, diploma) served by this course

[Click here to enter text.](#)

V. RESOURCE REQUIREMENTS AND ESTIMATED COSTS

- A. Resources (materials, media, and equipment) and costs

Existing materials and equipment will be used.

- B. Facility requirements and costs

Existing classroom will be used.

- C. Does the proposed curriculum meet the requirements for Title IV Federal Student Aid?

XX Yes

☐ No

Comments:

[Click here to enter text.](#)

VI. IMPLEMENTATION SCHEDULE

- A. Implementation date: Fall 2018.

*Document must be approved by the second week of March for implementation the following **fall semester** OR the second week of October for implementation the following **spring semester**. A time period outside of these deadlines is subject to VPAA approval.*

- B. Course Offering: As needed

VII. COURSE DESCRIPTION

- A. COURSE:

ALPHA
HS

NUMBER
155

- B. COURSE TITLE(S):

Long Title: HS155 Basic Hotel and Restaurant Accounting

Abbreviated Title (30 characters maximum): HS155 Basic Hotel & Rest Acct

- C. CONTACT HOURS

	Delivery Format *indicate type below	If applicable, Lab Category <small>*Category 1 and 2 as defined in the 2017-2023 GCC Faculty BOT Contract, Article XVIII.B.4.a.2.</small>	Contact Hours
1	XX Lecture:		<u>45</u>
2	<input type="checkbox"/> Hybrid:		<u>Click here to enter text.</u>
3	<input type="checkbox"/> Clinical:		<u>Click here to enter text.</u>
4	<input type="checkbox"/> Practicum:		<u>Click here to enter text.</u>
5	<input type="checkbox"/> Lab : <small>Category 1 — Instructional Labs The equivalent of an academic course taught in a lab environment. Direct Instruction fills the entire class period. Category 2 — Lecture/ Application/ Practice Labs</small>	<input type="checkbox"/> Lab 1 <input type="checkbox"/> Lab 2	<u>Click here to enter text.</u>

Seventy-five (75%) of lecture course. Lecture and Practice sessions are clearly identified as separate activities.

**TOTAL
HOURS:**

45

D. NUMBER/TYPE OF CREDITS

Carnegie Units:

[Click here to enter text.](#)

per semester

Credits:

3

per semester

E. PREREQUISITE(S)

None

F. CO-REQUISITES(S)

None

G. ARTICULATION

Secondary Programs/Courses:

[Click here to enter text.](#)

University of Guam:

[Click here to enter text.](#)

Others:

[Click here to enter text.](#)

H. TARGET POPULATION: Hospitality & Tourism and Culinary & Foodservice students

VIII. COURSE DESIGN (Instructional method - e.g. traditional (face-to-face) or non-traditional (online or hybrid).

The course is designed to prepare students to understand and apply the pertinent accounting and financial procedures in the hotel and restaurant industry. Students completing this course will be able to complete and interpret the income and balance sheet reports as well as understand the importance of and apply inventory practices. The method of instruction consists of lectures, individual presentations, guest speakers, video presentations, and field trip(s).

IX. COURSE OUTLINE

- 1.0 Accounting: A Management Resource
- 1.1 Business Formation: Important Decision
- 1.2 Survey of Financial Statements
- 1.3 Exploring the Balance Sheet
- 1.4 Exploring the Financial Statement
- 1.5 The Bookkeeping Process
- 1.6 Restaurant Accounting and Financial Analysis
- 1.7 Hotel Accounting and Financial Analysis
- 1.8 Depreciation and Amortization Methods
- 1.9 How to Analyze Hospitality Financial Statements
- 1.10 Credit and Debit Cards
- 1.11 Introduction to Budgeting and Forecasting

1.13 Internal Control of Cash

1.14 Business Math Topics for Hospitality Managers

X. MEANS OF ASSESSMENT AND CRITERIA FOR SUCCESS

Students are evaluated through instructor prepared quizzes and examinations, and completion of assignments from the accompanying workbook. Part of their assessment, which is included in their final evaluation, is the American Hotel and Lodging Educational Institution (AHLEI) comprehensive test. Those earning 70% or better in the examination will receive a certificate of recognition from AHLEI.

XI. TEXTBOOK REFERENCE, EQUIPMENT AND SUPPLIES

*When considering a change of textbook, attach a certification of the number of existing textbooks from the GCC bookstore. (Appendix E)

A. Required Textbook(s)

Title: Basic Hotel and Restaurant Accounting and Student Workbook, Raymond Cote, The Educational Foundation of the National Restaurant Association (Current Edition).

ISBN-10: Textbook: 0133-097-307
Workbook: 0133144380

B. Reference(s) and Bibliography

C. Equipment/Facilities

Existing classroom will be utilized.

D. Instructional Supplies Needed

Textbook, workbook, and videos.

E. X☐ Advisory Committee reviewed and concurred with the materials, content, and assessment used for this course. (attach Advisory Committee written feedback i.e., Advisory Committee meeting minutes.

Comments: [Click here to enter text.](#)