



Course Specifications

Course Title:	Hospitality Accounting
Course Code:	
Program:	B.Sc. Tourism and Hospitality Management: Hotel Management (Minor Specialization)
Department:	Tourism and Hospitality Management
College:	Business Administration
Institution:	Umm Al Qura University

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A. Course Identification

1. Credit hours:
2. Course type
a. University <input type="checkbox"/> College <input type="checkbox"/> Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b. Required <input checked="" type="checkbox"/> Elective <input type="checkbox"/>
3. Level/year at which this course is offered: 10/ year 4
4. Pre-requisites for this course (if any): Cooperative Training 2
5. Co-requisites for this course (if any):

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	30	100%
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	30
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify)	
	Total	30

B. Course Objectives and Learning Outcomes

1. Course Description

This course aims to introduce the student to the importance of accounting information in making administrative decisions in hotels and tourist establishments. The course focuses on the modern use of management accounting information in the field of hotels as an administrative tool for the purposes of planning, control, supervision, and decision-making, which helps to develop students' decision-making skills and abilities. This course focuses mainly on the role of management accounting information in helping hotel management to carry out its main functions (planning, control and supervision, decision-making).

2. Course Main Objective

The course aims to enable students to:

- Explain the basic purpose of accounting and each of its branches.
- Prepare financial statements used in the hospitality industry, including cash flows, balance sheets and income statements.
- Determine the factors affecting pricing strategy in food and beverage menus.
- Interpret hotel financial reports that are used to make performance reports and allocate expenses.

- Calculate sales forecasts and operating budgets for the next several months, based on past numbers.
- Understand the importance of ethics and honesty in practicing the accounting profession
- Use findings from a restaurant's financial analysis, make recommendations for the following year's budgets

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and Understanding	
1.1	Learn about the most important developments in the tourism scene globally and locally	
1.2	Understand the importance of accounting in the hotel business	
1.3	Know how to prepare financial reports used by hotels	
1.4	Explain of hotel menu pricing policies	
2	Skills :	
2.1	The ability to analyze financial statements and operating results using different methods of analysis	
2.2	Identify performance problems by analyzing financial statements and providing solutions	
2.3	Demonstrate creative and innovative capabilities in making proposals to maximize hotel revenues	
3	Values:	
3.1	Ability to work in a team (teamwork spirit)	
3.2	Urging students to accept criticism and guidance and accept different opinions	
3.3	Enhance effective successful dialogue skills	
3.4	Enhance your speaking skills, break the barrier of fear of speaking in front of others	
3.5	Encouraging students to benefit from and collaborate with others	

C. Course Content

No	List of Topics	Contact Hours
1	Introduction to hotel accounting and a review of accounting principles	4
2	List of profits and costs	2
3	Statement of financial position	2
4	Statement of Cash Flows	2
5	Food and Beverage Pricing	2
6	Ratio analysis	2
7	Revenue management in hotels	4
8	Hotel sales forecasting	4
9	Managerial cost accounting	4
10	Budget and internal control	4
Total		30

D. Teaching and Assessment

1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
1.0	Knowledge and Understanding		
1.1	Learn about the most important developments in the tourism scene globally and locally	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
1.2	Understand the importance of accounting in the hotel business	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
1.3	Know how to prepare financial reports used by hotels	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
1.4	Explain of hotel menu pricing policies	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
2.0	Skills		
2.1	The ability to analyze financial statements and operating results using different methods of analysis	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
2.2	Identify performance problems by analyzing financial statements and providing solutions	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
2.3	Demonstrate creative and innovative capabilities in making proposals to maximize hotel revenues	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
3.0	Values		
3.1	Ability to work in a team (teamwork spirit)	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
3.2	Urging students to accept criticism and guidance and accept different opinions	open discussions In-lecture exercises interactive lectures	Individual research Group research Tests

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
		Teamwork case study	
3.3	Enhance effective successful dialogue skills	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
3.4	Enhance your speaking skills, break the barrier of fear of speaking in front of others	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests
3.5	Encouraging students to benefit from and collaborate with others	open discussions In-lecture exercises interactive lectures Teamwork case study	Individual research Group research Tests

2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Quizzes	Bi-weekly	10%
2	Individual Research	5	10%
3	Midterm Exam	6	30%
4	Group Project	10	10%
5	Final Exam	11-12	40%

*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

E. Student Academic Counseling and Support

Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice :

F. Learning Resources and Facilities

1. Learning Resources

Required Textbooks	<ul style="list-style-type: none"> Dopson, L. & Hayes, D. (2009). Managerial Accounting for the Hospitality Industry. Hoboken, NJ: John Wiley & Sons, Inc. Accounting for Hospitality Managers, Raymond Cote, 2007/5th ed., American Hotel&Lodging Educational Institute
Essential References Materials	
Electronic Materials	

Other Learning Materials	
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2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom
Technology Resources (AV, data show, Smart Board, software, etc.)	Projector, Internet Connection
Other Resources (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	

G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching	Students and program leader	Direct
Extent of achievement of course learning outcomes	Program leader	Direct
Quality of learning resources	Program leader	Direct

Evaluation areas (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

Evaluators (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

Assessment Methods (Direct, Indirect)

H. Specification Approval Data

Council / Committee	
Reference No.	
Date	