

**COURSE CODE:** TOUR 115

**COURSE TITLE:** Accounting for Tourism

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### **Calendar Description**

The course introduces the role of financial and managerial accounting information in business and tourism. Topics include: financial statements, accrual accounting, fraud, inventory, budget analysis and planning, managerial accounting and inventory will be analyzed within the context of tourism businesses.

**Prerequisite(s):** None

**Co-requisite(s):** TOUR 215

**Prerequisite For:** TOUR 245, TOUR 250

**Substitutable Courses:** None

**Graduation Requirement:** Tourism Management Diploma

**Transfer Credit:** N/A

**Special Notes:** This course cannot be used for credit towards an Okanagan College Bachelor of Business Administration, Business Administration Diploma, Business Administration Certificate or Post Baccalaureate Diploma

**Credits:** 3

**Hours per Week:** 3

**Originally Developed:** 2020

**EDCO Approval:** December 2022

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**CHAIR'S APPROVAL:** 

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## Learning Outcomes

Outcome	Upon completion of this course students will be able to:
1	<b>Analyze</b> the effect of business transactions on the basic accounting equation.
2	<b>Explain</b> the components of financial statements.
3	<b>Describe</b> the different inventory calculation methods in a tourism setting.
4	<b>Explain</b> managerial accounting in tourism.
5	<b>Apply</b> the cost-volume-profit framework to different management decisions.
6	<b>Identify</b> how accounting can be used for organizational decision-making.
7	<b>Explain</b> how a budget can be used in a tourism setting.

## Course Objectives

Objectives	This course will cover the following content:  The role accounting plays in the tourism business and industry.  Financial statements utilized in the Tourism Industry, including balance sheet and income statement.  How costs affect financial results and decisions.  Financial information and variances applied for internal purposes.  Accounting to be able to communicate effectively with professionals (CPA's, lawyers, bankers et al.)
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## Professors

Name	Phone Number	Office	Email
Jason Hodges (Course Captain)	Email	TBD	<a href="mailto:jhodges@okanagan.bc.ca">jhodges@okanagan.bc.ca</a>

## Evaluation Procedure

Term Work: <ul style="list-style-type: none"><li>• Individual Assignments – 20%</li><li>• Group Project – 10%</li><li>• Chapter Quizzes – 10%</li></ul>	40 %
Midterm Exam	25 %
Final Exam	35 %
<b>Total</b>	<b>100 %</b>

### Generative AI tools are not permitted unless explicitly stated otherwise.

The use of generative artificial intelligence tools is strictly prohibited in all course assignments unless explicitly stated otherwise by the instructor in this course. This includes ChatGPT and other artificial intelligence tools and programs. Whenever generative AI tools are permitted and used, they must be appropriately cited. (See How to cite ChatGPT (apa.org))

### Notes

<b>Assignments:</b> Students will complete a combination of individual and group work
<b>Exams:</b> The Midterm will cover chapters 1-7. The final exam will focus on chapters 10,11, 13, 15, and 16. However, some concepts will naturally draw on information covered in chapters 1-7.
Students are expected to write exams at the scheduled times and dates. Out-of-Time Exams will not be granted for vacations, trips or reasons other than those satisfying the criteria stated in the OC Policies for Examinations published in the OC Calendar. Medical certificate or other supporting documentation will be required for Out-of-Time Exams.

### Required Texts/Resources

Survey Of Accounting, 3rd Ed., Kimmel, Weygant. Published by Wiley.
A calculator will be necessary for most of the course. In certain chapters, a financial calculator (Texas Instruments BA II Plus recommended) will be useful, or PV tables can be used. Phone / computer based calculators will not be permitted in exams.

## Course Schedule

(Subject to change at the discretion of the professor)

Date		Topic	Textbook
2025 Week of:		Monday, January 6 <sup>th</sup> , First day of class Friday, January 17 <sup>th</sup> , Last day to register for Winter 2025 Friday, January 17 <sup>th</sup> , Last day to withdraw from class without academic penalty Monday, February 17 <sup>th</sup> , Statutory Holiday (no classes) Tuesday, February 18 <sup>th</sup> – Friday, February 21 <sup>st</sup> , Mid-semester break (no classes) Friday, April 11 <sup>th</sup> , Last day of classes Friday, April 18 <sup>th</sup> and Monday, April 21 <sup>st</sup> – Statutory Holidays (no classes) Tuesday, April 15 <sup>th</sup> – Tuesday, April 29 <sup>th</sup> – Final Exam Period	Chapter(s):
Jan	6	Introduction, Ethics & Classified Balance Sheets	Ch. 1 & 2
Jan	13	Accounting Information System	Ch. 3
Jan	20	Accrual Concepts	Ch. 4
Jan	27	Fraud, Internal Control, Cash	Ch. 5
Feb	3	Merchandising Operations & Multiple-Step Income Statement	Ch. 6
Feb	10	Reporting and Analyzing Inventory and Receivables	Ch. 7
Feb	17	<b>MID-SEMESTER BREAK</b>	<i>No Class</i>
Feb	24	<b>Review and MIDTERM</b>	Review & MT
Mar	3	Financial Analysis	Ch. 10
Mar	10	Managerial Accounting	Ch. 11
Mar	17	Cost-Volume-Profit	Ch. 13
Mar	24	Budgetary Planning	Ch. 15
Mar	31	Budgetary Control and Responsibility Accounting	Ch. 16
Apr	7	April 9 Last day of Class	Review
Apr	14	<b>FINAL EXAM PERIOD</b>	

## Skills Across the Business Curriculum

The Okanagan School of Business promotes core skills across the curriculum. These skills include reading, written and oral communications, computers, small business, and academic standards of ethics, honesty and integrity.

## Student Conduct and Academic Honesty

### What is the Disruption of Instructional Activities?

At Okanagan College (OC), disruption of instructional activities includes student “conduct which interferes with examinations, lectures, seminars, tutorials, group meetings, other related activities, and with students using the study facilities of OC”, as well as conduct that leads to property damage, assault, discrimination, harassment and fraud. Penalties for disruption of instructional activities include a range of sanctions from a warning and/or a failing grade on an assignment, examination or course to suspension from OC.

### What is Cheating?

“Cheating includes but is not limited to dishonest or attempted dishonest conduct during tests or examinations in which the use is made of books, notes, diagrams or other aids excluding those authorized by the examiner. It includes communicating with others for the purpose of obtaining information, copying from the work of others and purposely exposing or conveying information to other students who are taking the test or examination.”

Students must submit independently written work. Students may not write joint or collaborative assignments with other students unless the instructor approves it in advance as a group/team project. Students who share their work with other students are equally involved in cheating.

### What is Plagiarism?

Plagiarism is defined as “the presentation of another person’s work or ideas without proper or complete acknowledgement.” It is the serious academic offence of reproducing someone else’s work, including words, ideas and media, without permission for course credit towards a certificate, diploma, degree and/or professional designation. The defining characteristic is that the work is not yours.

“Intentional plagiarism is the deliberate presentation of another’s work or ideas as one’s own.” Intentional plagiarism can be a copy of material from a journal article, a book chapter, data from the Internet, another student, work submitted for credit in another course or from other sources.

“Unintentional plagiarism is the inadvertent presentation of another’s work or ideas without proper acknowledgement because of poor or inadequate practices. Unintentional plagiarism is a failure of scholarship; intentional plagiarism is an act of deceit.”

### What are the Students’ Responsibilities to Avoid Plagiarism?

Students have a responsibility to read the OC Plagiarism Policy and Procedures outlined in the OC calendar, which is available in online format [www.okanagan.bc.ca](http://www.okanagan.bc.ca). Students must acknowledge the sources of information used on all their assignments. This usually involves putting the authors’ name and the year of publication in parentheses after the sentence in which you used the material, then at the end of your paper, writing out the complete references in a Reference section.

“Students are responsible for learning and applying the proper scholarly practices for acknowledging the work and ideas of others. Students who are unsure of what constitutes plagiarism should refer to the UBC publication “*Plagiarism Avoided; Taking Responsibility for your Work*”. This guide is available in OC bookstores and libraries.

Students are expected to understand research and writing techniques and documentation styles. The Okanagan School of Business requires the use of the APA or MLA style, but suggests that students cite references using the APA guidelines (see Publication Manual of the American Psychological Association, 6<sup>th</sup> edition (2009)). A copy of the APA manual is available in the reference section and also available for circulation from OC libraries. The library website has access to these two major citing styles.

### What are the Penalties for Plagiarism and Cheating?

The Okanagan School of Business does not tolerate plagiarism or cheating. All professors actively check for plagiarism and cheating and the Okanagan School of Business subscribes to an electronic plagiarism detection service. All incidents of plagiarism or cheating are reported and result in a formal letter of reprimand outlining the nature of the infraction, the evidence and the penalty. The Dean of the Okanagan School of Business and the Registrar record and monitor all instances of plagiarism and cheating. Penalties for plagiarism and cheating reflect the seriousness and circumstances of the offence and the range of penalties includes suspension from OC.