

COURSE OUTLINE		
TERM: Spring 2019	COURSE NO: TOUR 325	
INSTRUCTOR:	COURSE TITLE: Tourism Managerial Accounting	
OFFICE: LOCAL: E-MAIL: @capilanou.ca	SECTION NO(S):	CREDITS: 3.0
OFFICE HOURS:		
COURSE WEBSITE:		

Capilano University acknowledges with respect the Lil'wat, Musqueam, Squamish, Sechelt, and Tsleil-Waututh people on whose territories our campuses are located.

COURSE FORMAT

Three hours of class time, plus an additional hour delivered through on-line or other activities for a 15-week semester, which includes two weeks for final exams. This course may also be offered in mixed mode.

COURSE PREREQUISITES

None

CALENDAR DESCRIPTION

The focus of this tourism service-industry course is on using financial information for management decision-making. Specific topics include financial statement analysis, budgeting and planning, cost-volume-profit relationships, and cash management and control. The course will include several tourism and hospitality industry cases, and a final major case or project, which is the development of the financial portion of a business plan.

COURSE NOTE

TOUR 325 is an approved Quantitative/Analytical course for baccalaureate degrees.

REQUIRED TEXTS AND/OR RESOURCES

Atrill, Hurley (2012) 2nd CDN Edition Financial Management for Decision Makers. Pearson Education. ISBN 9780138011604

COURSE STUDENT LEARNING OUTCOMES

On successful completion of this course, students will be able to do the following:

LEARNING OUTCOMES	
1.	Calculate and explain financial ratios for the purpose of analysis and planning
2.	Construct budgets and pro-forma statement for the purpose of planning, control, and financial forecasting
3.	Calculate operating and financial leverage and explain its usage in assessing the risk of the firm
4.	Demonstrate how working capital management impacts the long and short term financing decisions of the firm
5.	Demonstrate an understanding of the management of cash flow, short term investments, accounts receivables and inventory
6.	Articulate the impact of alternative business financing strategies
7.	Prepare a professional quality written report that: (1) evaluates the financial possibilities of a tourism business and (2) effectively communicates using the terminology, language and format of a tourism industry practitioner with financial acumen.

COURSE CONTENT

Week	TOPIC(S)	READINGS/ACTIVITIES
1	Introduction to Financial Management	Chapter 1
2	Accounting- The Language of Business	Chapter 2
3	Financial Planning- Pro Forma Statements	Chapter 3
4	Case #1 Project Group Formation	
5	Analyzing Financial Statements	Chapter 4
6	Time Value of Money Midterm	Chapter 5
7	Making Capital Investment Decisions	Chapter 6
8	Dividend Policy, Shareholder Value, Valuation of Shares	Chapter 11, 13, 14 Project Outline Due
9	Financing a Business Part I- Source of Funds	Chapter 8
10	Case #2	
11	Financing a Business Part II- Raising Long Term Funds	Chapter 9
12	The Cost of Capital	Chapter 10 Group Project Due
13	Managing Working Capital	Chapter 12
14-15	Final Exam Period	

EVALUATION PROFILE

Assessment	% of Final Grade
Case #1	15%
Case #2	15%
Midterm	20%
Final Exam	25%
Term Project	25%
TOTAL	100%

ASSIGNMENTS:

The assignment structure for this course is determined by the instructor in accordance with the learning outcomes outlined above. Please refer to the course syllabus and Moodle site for a detailed breakdown.

Written Assignments: This course will include a combination of short written assignments (e.g. reading responses, written analysis, journal) and/or longer assignments such as a report.

Tests and Quizzes: This course will include a combination of quizzes and tests (e.g. pop quiz, midterm exam). The format of tests and quizzes will be determined by the instructor and may include a combination of true/false, multiple choice, short answer, matching, and essay questions.

Presentations: This course includes a presentation component. Detailed instructions will be provided in class and on Moodle

GRADING PROFILE

A+ = 90-100	B+ = 77-79	C+ = 67-69	D = 50-59
A = 85-89	B = 73-76	C = 63-66	F = 0-49
A- = 80-84	B- = 70-72	C- = 60-62	

Incomplete Grades

Grades of Incomplete "I" are assigned only in exceptional circumstances when a student requests extra time to complete their coursework. Such agreements are made only at the request of the student, who is responsible to determine from the instructor the outstanding requirements of the course.

Late Assignments

Assignments are due at the beginning of the class on the due date listed unless otherwise noted in the course syllabus. If you anticipate handing in an assignment late, please consult with your instructor beforehand. See course syllabus for penalties associated with late assignments

Missed Exams/Quizzes/Labs etc.

Make-up exams, quizzes and/or tests are given at the discretion of the instructor. They are generally given only in medical emergencies or severe personal crises. Some missed labs or other activities may not be able to be accommodated. Rescheduling will not be allowed for reasons such as holidays or work conflict, nor shall re-scheduling be possible after exams have been graded and returned. Please consult with your instructor. Final Exams are to be written on the date and time scheduled

Attendance

Students are expected to attend all classes and associated activities. Attendance is mandatory if the delivery of this course is through a weekend based format. See course syllabus for penalties related to missed classes.

English Usage

Students are expected to proofread all written work for any grammatical, spelling and stylistic errors. Instructors may deduct marks for incorrect grammar and spelling in written assignments.

Electronic Devices

Students may use electronic devices during class for note-taking only or when working in groups on tasks assigned by the instructor.

On-line Communication

Outside of the classroom, instructors will (if necessary) communicate with students using either their official Capilano University email or Moodle; please check both regularly. Official communication between Capilano University and students is delivered to students' Capilano University email addresses only.

UNIVERSITY OPERATIONAL DETAILS**Tools for Success**

Many services are available to support student success for Capilano University students. A central navigation point for all services can be found at: <http://www.capilanou.ca/services/>

Capilano University Security: download the [CapU Mobile Safety App](#)

Policy Statement (S2009-06)

Capilano University has policies on Academic Appeals (including appeal of final grade), Student Conduct, Academic Integrity, Academic Probation and other educational issues. These and other policies are available on the University website.

Academic Integrity (S2017-05)

Any instance of academic dishonesty or breach of the standards of academic integrity is serious and students will be held accountable for their actions, whether acting alone or in a group. See policy and procedures S2017-05 Academic Integrity for more information: <https://www.capilanou.ca/about-capu/governance/policies/>

Violations of academic integrity, including dishonesty in assignments, examinations, or other academic performances, are prohibited and will be handled in accordance with the Student Academic Integrity Procedures.

Academic dishonesty is any act that breaches one or more of the principles of academic integrity. Acts of academic dishonesty may include but are not limited to the following types:

Cheating: Using or providing unauthorized aids, assistance or materials while preparing or completing assessments, or when completing practical work (in clinical, practicum, or lab settings), including but not limited to the following:

- Copying or attempting to copy the work of another during an assessment;
- Communicating work to another student during an examination;
- Using unauthorized aids, notes, or electronic devices or means during an examination;
- Unauthorized possession of an assessment or answer key; and/or,
- Submitting of a substantially similar assessment by two or more students, except in the case where such submission is specifically authorized by the instructor.

Fraud: Creation or use of falsified documents.

Misuse or misrepresentation of sources: Presenting source material in such a way as to distort its original purpose or implication(s); misattributing words, ideas, etc. to someone other than the original source; misrepresenting or manipulating research findings or data; and/or suppressing aspects of findings or data in order to present conclusions in a light other than the research, taken as a whole, would support.

Plagiarism: Presenting or submitting, as one's own work, the research, words, ideas, artistic imagery, arguments, calculations, illustrations, or diagrams of another person or persons without explicit or accurate citation or credit.

Self-Plagiarism: Submitting one's own work for credit in more than one course without the permission of the instructors, or re-submitting work, in whole or in part, for which credit has already been granted without permission of the instructors.

Prohibited Conduct: The following are examples of other conduct specifically prohibited:

- Taking unauthorized possession of the work of another student (for example, intercepting and removing such work from a photocopier or printer, or collecting the graded work of another student from a stack of papers);
- Falsifying one's own and/or other students' attendance in a course;

- Impersonating or allowing the impersonation of an individual;
- Modifying a graded assessment then submitting it for re-grading; or,
- Assisting or attempting to assist another person to commit any breach of academic integrity.

Sexual Violence and Misconduct

All Members of the University Community have the right to work, teach and study in an environment that is free from all forms of sexual violence and misconduct. Policy B401 defines sexual assault as follows:

Sexual assault is any form of sexual contact that occurs without ongoing and freely given consent, including the threat of sexual contact without consent. Sexual assault can be committed by a stranger, someone known to the survivor or an intimate partner.

Safety and security at the University are a priority and any form of sexual violence and misconduct will not be tolerated or condoned. The University expects all Students and Members of the University Community to abide by all laws and University policies, including [B.401 Sexual Violence and Misconduct Policy](#) and [B.401.1 Sexual Violence and Misconduct Procedure](#).

Emergencies: Students are expected to familiarise themselves with the emergency policies where appropriate and the emergency procedures posted on the wall of the classroom.

DEPARTMENT OR PROGRAM OPERATIONAL DETAILS

See Course Syllabus