



**Philadelphia University**  
**Faculty of Administration and Financial Sciences**  
**Department of Tourism and Hotel Management**  
**Semester, 2008/2009**

**Course Syllabus**

<b>Course Title: Hotel Accounting</b>	<b>Course code:0381410</b>
<b>Course Level: Second year</b>	<b>Course prerequisite (s) and/or co requisite (s): 0310101 &amp; 0381101</b>
<b>Lecture Time:</b>	<b>Credit hours: 3</b>

**Academic Staff Specifics**

<b>Name</b>	<b>Rank</b>	<b>Office Number and Location</b>	<b>Office Hours</b>	<b>E-mail Address</b>
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**Course module description:**

**This course is designed to provide an understanding of the accounting system in Hotels. It also explains accounting reports, income statements, balance sheets, internal flow, accounting information and accounting ethics.**

**Course module objectives:**

- **Make students familiar with supervision and working out Guest's information sheet.**
- **Working out charts of accounts.**
- **Determine net profit ratio and pricing policy.**
- **Preparing the property operation and maintenance schedules .**

**Course/ module components**

**Books (title , author (s), publisher, year of publication)**

- **Managerial accounting in the Hospitality industry.**

- **Accounting and finance for the international hospitality industry.**
- **Hospitality Management and accounting.**
- **Support material (s) (vcs, acs, etc).**
- **Study guide (s) (if applicable)**
- **Homework and laboratory guide (s) if (applicable).**

### **Teaching methods:**

Lecture, discussion groups, tutorials, problem solving, debates, etc.

### **Learning outcomes:**

- **Knowledge and understanding**

- To know the technique of preparing the accounting sheet and the importance of annual balance, accounting sheet for the tourism establishments.
- To understand the reasons of low and high revenue and analysis it .

- **Cognitive skills (thinking and analysis).**

- Skills of preparing report concerning the pricing of services and other tourism products, and cost- benefit analysis.
- Skills of reporting comparative studies related to the fixed and variable costs for different types of tourism services and products.

- **Communication skills (personal and academic).**

- Skills of cost-benefit analysis techniques and pricing methods.
- Skills of analyzing fixed. Variable and optional costs.

- **Practical and subject specific skills (Transferable Skills).**

- To apply the accounting system determine the profit ratio and costs.
- To apply the control and accounting techniques.
- To analyzing the occupancy rate.

### **Assessment instruments**

- Short reports and/ or presentations, and/ or Short research projects
- Quizzes.
- Home works
- Final examination: 50 marks

<b><u>Allocation of Marks</u></b>	
<b>Assessment Instruments</b>	<b>Mark</b>
First exam	<b>15</b>
Second exam	<b>15</b>
Final exam: 50 marks	<b>50</b>

Reports, research projects, Quizzes, Home works, Projects	<b>20</b>
Total	<b>100</b>

### **Documentation and academic honesty**

- Documentation style (with illustrative examples)
- Protection by copyright
- Avoiding plagiarism.

### **Course/module academic calendar**

<b>week</b>	<b>Basic and support material to be covered</b>	<b>Homework/reports and their due dates</b>
<b>(1)</b>	Hotel characteristics and its impact on accounting system.	
<b>(2)</b>	Hotels activities and functions	
<b>(3)</b>	Basic Financial sheet	
<b>(4)</b>	Daily administrative and central schedule	
<b>(5)</b>	Analysis the profit sensitivity	
<b>(6)</b> <b>First examination</b>	General Accounting ratio for hotels establishments.	
<b>(7)</b>	Balance system for hotel operation.	
<b>(8)</b>	Controlling and analyzing the profit margin.	
<b>(9)</b>	Menu cost and control process	
<b>(10)</b>	The impact of economic changes upon the level of the operation system	
<b>(11)</b> <b>Second examination</b>	Break – even - Analysis	
<b>(12)</b>	Menu pricing	
<b>(13)</b>	Determining the sale mix for types of menu.	
<b>(14)</b>	Schedule of finance analysis	
<b>(15)</b> <b>Specimen</b>	The Balance sheet.	

<b>examination (Optional)</b>		
<b>(16) Final Examination</b>	General review.	

### **Expected workload:**

**On average students need to spend 2 hours of study and preparation for each 50-minute lecture/tutorial.**

### **Attendance policy:**

**Absence from lectures and/or tutorials shall not exceed 15%. Students who exceed the 15% limit without a medical or emergency excuse acceptable to and approved by the Dean of the relevant college/faculty shall not be allowed to take the final examination and shall receive a mark of zero for the course. If the excuse is approved by the Dean, the student shall be considered to have withdrawn from the course.**

### **Module references**

- Books**

Language	ISBN	Publisher	Edition	Title	Author	Course Name	Code
العربية		دار المريخ 1992	الاولى	محاسبة المؤسسات الفندقية	د.علام محمد نبيل	المحاسبه الفندقية	381410
العربية		الدار الجامعية 2002	الاولى	محاسبة التكاليف في المشروعات السياحية	د.هناء علي القباني		
العربية		دار زهران 1996	الاولى	محاسبة الفنادق	ديس الكحلي		
العربية		مكتبة عين شمس القاهرة 1993	الاولى	محاسبة المنشآت السياحية	فيفان محمد رياض		
العربية		دار ماهدان القاهرة 1994	الاولى	السياحة والضرائب	محمد مزيد مهران		

- **Journals**
  - Journal of Travel and Tourism research.
  - Current issues in Tourism.
- **Websites**

[www.polyu.edu.hk/htm/](http://www.polyu.edu.hk/htm/)