

## Course Syllabus

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|----------------------------------|---|
| 1. <b>Program of Study</b>       | B.B.A. (Tourism and Hospitality Management) |
| <b>Faculty/Institute/College</b> | Mahidol University International College    |
| 2. <b>Course Code</b>            | ICTM 210                                    |
| <b>Course Title</b>              | Accounting for Travel Industry              |
| 3. <b>Number of Credits</b>      | 4 (4-0-8) (Lecture-Lab-Self-study)          |
| 4. <b>Prerequisite (s)</b>       | ICTM 200                                    |
| 5. <b>Type of Course</b>         | Required Course                             |
| 6. <b>Session</b>                | Trimester 1, 2, 3 / Every academic year     |
| 7. <b>Course Conditions</b>      | Maximum number of students is 30            |

### 8. Course Description

The basics of accounting; special requirements of accounting within the Tourism Industry; coverage of the balance sheet, income statement, cash flow statement, journal entries, and year-end closing of accounts.

### 9. Course Objectives

After successful completion of this course, students will be able to

- 9.1 Process financial information of the hospitality industry and reporting information to decision makers.
- 9.2 Know the concept and procedures to lay the foundation of understanding the processing of hospitality financial data and its flow in the accounting cycle for the ultimate production of financial statements.
- 9.3 Understand the five major accounting classifications impact on business transactions
- 9.4 Understand common hospitality terminology/jargon used.
- 9.5 Understand the importance of internal control, fraud and embezzlement.

## 10. Course Outline

Week	Topics	Hours			Instructor
		Lecture	Lab	Self-Study	
1	Accounting Theory and Practice Business Organization	4	-	8	Chotiyaputta, V.
2	The Role of Accounting The Organization of a Hotel - Accounting Dept.	4	-	8	
3	Assets, Liability and Equity A/Cs	4	-	8	
4	The Uniform System of Accounts, chart of accounts Effect of Business Transaction	4	-	8	
5	Debits and Credits	4	-	8	
6	Journal Entries & General Ledgers	4	-	8	
7	Night Audit	4	-	8	
8	Accounts Payable Payroll	4	-	8	
9	Closing the Financial Period, Prepaid, Accruals & Other Entries	4	-	8	
10	Closing, continue & Credit Card, City ledger	4	-	8	
11	Departmental Statements, Income Statement, Balance Sheet & Statistics & Review	4	-	8	
	<b>Total</b>	<b>44</b>	<b>0</b>	<b>88</b>	
<b>Final Examination</b>					

NB. The course is subject to change without prior notice to fit the changing tourism circumstances.

## 11. Teaching Method (s)

- 11.1 Lectures
- 11.2 Assignment

## 12. Teaching Media

- 12.1. LCD overhead projector
- 12.2. PowerPoint
- 12.3. Multimedia resources
- 12.4. Handouts
- 12.5. Text books

### 13. Measurement and evaluation of student achievement

Student achievement is measured and evaluated by

- 12.1. the ability in defining and applying financial accounting terms
- 12.2. the ability in explaining and applying the basic financial accounting concepts and principles
- 12.3. the ability in analyzing, recording, and reporting transactions for service and merchandising businesses
- 12.4. the ability in preparing the basic financial statement set; a balance sheet, an income statement, a retained earnings statement and a cash flow statement
- 12.5. the ability in doing proper accounting for inventories
- 12.6. the ability in doing proper accounting for accounts receivable
- 12.7. the ability in doing proper accounting for plant assets, natural resources and intangible assets
- 12.8. the ability in doing proper accounting for shareholders' equity.

Student's achievement will be graded according to the faculty and university standard using the symbols: A, B+, B, C+, C, D+, D, and F.

Students must have attended at least 80% of the total class hours of this course.

Ratio of mark

1. Mid-term Examination	40%
2. Final Examination	40%
3. Quizzes	20%
<b>Total</b>	<b>100 %</b>

### Course Evaluation

- 14.1. Students' achievement as indicated in number 13 above.
- 14.2. Students' satisfaction towards teaching and learning of the course using questionnaires.

### 14. Reference (s)

Cote, R. (1998). *Understanding Hospitality Accounting I*. (4<sup>th</sup> ed.). USA: Educational Inst of the Amer Hotel.

Gray W. (1996). *Hospitality Accounting*. USA: Prentice Hall.

### **15. Instructor (s)**

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### **17. Course Coordinator**

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