**PURDUE UNIVERSITY**
REQUEST FOR ADDITION, EXPIRATION, OR REVISION OF AN UNDERGRADUATE COURSE (10000-40000 LEVEL)

**DEPARTMENT:** Consumer & Family Sciences  
**EFFECTIVE SESSION:** Fall 2009

**INSTRUCTIONS:** Please check the items below which describe the purpose of this request.

- [ ] New course with supporting documents
- [ ] Add existing course offered at another campus
- [ ] Expiration of a course
- [ ] Change in course number
- [ ] Change in course title
- [ ] Change in course credit type
- [ ] Change in course attribute (department head signature only)
- [ ] Change in course instructor
- [ ] Change in instructional hours
- [ ] Change in course description
- [ ] Change in course requisites
- [ ] Change in semesters offered (department head signature only)
- [ ] Transfer from one department to another

**PROPOSED:**
- **Subject Abbreviation:** HTM
- **Course Number:** 141
- **Long Title:** Financial Accounting for The Service Industries
- **Short Title:**

**EXISTING:**
- **Subject Abbreviation:**
- **Course Number:**

**TERMS OFFERED:**
- [ ] Summer
- [ ] Fall
- [x] Spring

**CAMPUS(ES) INVOLVED:**
- [ ] Calumet
- [ ] Cost Ed
- [x] Ft. Wayne
- [ ] W. Lafayette
- [ ] Indianapolis

**CREDIT TYPE**

<table>
<thead>
<tr>
<th>1. Fixed Credit Cr. Hrs.</th>
<th>3</th>
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<tbody>
<tr>
<td>2. Variable Credit Range:</td>
<td></td>
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<tr>
<td>Minimum Cr. Hrs. (Check One)</td>
<td>Or</td>
</tr>
<tr>
<td>Maximum Cr. Hrs.</td>
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<tr>
<td>3. Equivalent Credit:</td>
<td>Yes</td>
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</table>

**COURSE ATTRIBUTES:**

- [ ] 1 Pass/Not Pass Only
- [ ] 2 Satisfactory/Unsatisfactory Only
- [ ] 3 Repeatability
- [ ] 4 Credit by Examination
- [ ] 5 Special Fees
- [x] 6 Registration Approval Type
- [ ] 7 Variable Title
- [ ] 8 Honors
- [ ] 9 Full Time Privilege
- [ ] 10 Off-Campus Experience

**Schedule Type**

<table>
<thead>
<tr>
<th>Lecture</th>
<th>Minutes Per Mg.</th>
<th>Meeting Per Week</th>
<th>Weeks Offered</th>
<th>% of Credit Allocated</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td>Cross-Listed Courses</td>
</tr>
</tbody>
</table>

**COURSE DESCRIPTION (INCLUDE REQUISITES/RESTRICTIONS):**

Fundamental accounting principles and procedures applied to the hospitality and service industries. Includes study of the uniform system of accounts, financial statements, special purpose journals, and subsidiary ledgers unique to the hospitality and service industries.

**Signature:**

- [ ] Calumet Department Head
- [ ] Calumet School Dean
- [ ] Fort Wayne Department Head
- [ ] Fort Wayne School Dean
- [ ] Indianapolis Department Head
- [ ] Indianapolis School Dean
- [ ] North Central Department Head
- [ ] North Central Chancellor
- [ ] West Lafayette Department Head
- [ ] West Lafayette College/School Dean
- [ ] West Lafayette Registrar

*OFFICE OF THE REGISTRAR*
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(10000-40000 LEVEL)

**DEPARTMENT**: Consumer & Family Sciences

**EFFECTIVE SESSION**: Fall 2009

**INSTRUCTIONS**: Please check the items below which describe the purpose of this request.

- [ ] 1. New course with supporting documents
- [X] 2. Add existing course offered at another campus
- [ ] 3. Expiration of a course
- [ ] 4. Change in course number
- [ ] 5. Change in course title
- [ ] 6. Change in course credit/type
- [ ] 7. Change in course attributes (department head signature only)
- [ ] 8. Change in instructional hours
- [ ] 9. Change in course description
- [ ] 10. Change in course requisites
- [ ] 11. Change in semesters offered (department head signature only)
- [ ] 12. Transfer from one department to another

**PROPOSED:**

<table>
<thead>
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<th>Course Number</th>
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<tbody>
<tr>
<td>HTM</td>
<td>141</td>
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</table>

**EXISTING:**

<table>
<thead>
<tr>
<th>Subject Abbreviation</th>
<th>Course Number</th>
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</thead>
</table>

**Long Title**: Financial Accounting for The Service Industries

**Short Title**: Financial Accounting for Service Industries

**ABBREVIATED TITLE**: Financial Accounting for Service Industries (30 CHARACTERS ONLY)

**CREDIT TYPE**

1. Fixed Credit: 3 Cr. Hrs.
2. Variable Credit Range: Minimum Cr. Hrs. (Check One): 3
   Maximum Cr. Hrs.:
3. Equivalent Credit: Yes

**COURSE ATTRIBUTES**

- [ ] 1. Pass/Not Pass Only
- [ ] 2. Satisfactory/Unsatisfactory Only
- [ ] 3. Repeatable
- [X] 4. Credit by Examination
- [ ] 5. Special Fees

**SCHEDULE TYPE**

- [ ] Lecture
- [ ] Recitation
- [ ] Presentation
- [ ] Laboratory
- [ ] Lab Prep
- [ ] Studio
- [ ] Distance
- [ ] Online
- [ ] Experiential
- [ ] Research
- [ ] Ind. Study
- [ ] Pract/Observe

**MINUTES PER WEEK**

<table>
<thead>
<tr>
<th>Lecture</th>
<th>Recitation</th>
<th>Presentation</th>
<th>Laboratory</th>
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**MEETINGS PER WEEK**

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**% OF CREDIT ALLOCATED**

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**TERMS OFFERED**

Check All That Apply:
- [ ] Summer
- [X] Fall
- [X] Spring

**CAMPUS(ES) INVOLVED**

- [ ] Calumet
- [ ] Cost Ed
- [ ] Tech Statewide
- [X] Ft. Wayne
- [ ] Indianapolis
- [ ] W. Lafayette

**Cross-Listed Courses**

**COURSE DESCRIPTION** (INCLUDE REQUISITES/RESTRICTIONS):

Fundamental accounting principles and procedures applied to the hospitality and service industries. Includes study of the uniform system of accounts, financial statements, special purpose journals, and subsidiary ledgers unique to the hospitality and service industries.

**Calumet Department Head**

Date: 

Calumet School Dean

Date:

**Fort Wayne Department Head**

Date: 

Fort Wayne School Dean

Date:

**Indianapolis Department Head**

Date: 

Indianapolis School Dean

Date:

**North Central Department Head**

Date: 

North Central Chancellor

Date:

**West Lafayette Department Head**

Date: 

West Lafayette College/Dean

Date: 

West Lafayette Registrar

Date:
HTM 141 - Financial Accounting for the Service Industries

Credits: 3

Prerequisite
No prerequisite required.

Course Description
Fundamental accounting principles and procedures applied to the service industries. Includes study of the Uniform Systems of Accounts, Financial statements, and cost calculations. No prerequisite required.

Course Objectives
Upon completion of this course, the students are expected to be able to:

- Describe the basic forms of business organization and their advantage/disadvantages
- Describe the responsibilities of a firm's accounting department
- Apply Generally Accepted Accounting Principles of hospitality situations
- Explain the major types of financial statements and the information contained within
- Explain the major accounting categories that appear on the statement of Income, equity statements and the balance sheet, and describe specific accounts fund within each category
- Understand the correct application of debits and credits by analyzing transactions for a wide variety of accounting situations
- Explain the steps in the accounting cycle
- Understand the month-end and year-end accounting processes, including the calculation of food and beverage costs
- Identify the purposes and characteristics of special journals, including their design and use in an accounting system
- Describe the record keeping procedures associated with perpetual and periodic inventory systems
- Explain and demonstrate various methods of depreciation as appropriate to the hospitality industry
- Describe accounting for receivables and payables