



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Analysis at Tourism Businesses							
Course Code		TRZM212		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	5	Workload	125 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		The aim of this course is able to understand tourism accounting with cost relations in tourism industry, able to learn cost management, able to understand relations cost and efficiency.							
Course Content		Concept of cost, Costs in tourism businesses, Impacts of costs to tourism businesses							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Discussion					
Name of Lecturer(s)		Ins. Nurcan YILMAZ							

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	70

### Recommended or Required Reading

1	Cost Analysis on Tourism Businesses - Prof. Dr. Alparslan Usal, Yrd. Doç. Dr. Osman Avşar Kurgun
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Week	Weekly Detailed Course Contents	
1	Theoretical	Factors effects Cost System
2	Theoretical	Concepts of cost, factor and impacts on tourism industry with tourism accounting
3	Theoretical	Cost management on accommodation businesses
4	Theoretical	distribution of costs in accommodation and travel businesses
5	Theoretical	Service and production units
6	Theoretical	Factors impact to cost system
7	Theoretical	Determine to methods and criterions for distribution of costs to units
8	Intermediate Exam	Mid-term exam
9	Theoretical	Cost techniques in accommodation and travel businesses
10	Theoretical	Cost anlysis methods
11	Theoretical	Sales and break-even points
12	Theoretical	Impacts of high costs to tourism businesses
13	Theoretical	Impacts of high costs to tourism businesses
14	Theoretical	Work analysis
15	Theoretical	General evaluation

### Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	2	3	70
Lecture - Practice	5	2	3	25
Assignment	1	5	1	6
Midterm Examination	1	10	1	11
Final Examination	1	12	1	13
Total Workload (Hours)				125
[Total Workload (Hours) / 25*] = ECTS				5

\*25 hour workload is accepted as 1 ECTS

### Learning Outcomes

1	Understanding concepts related to cost
2	Construaling distribution of costs in tourism businesses
3	Construaling factors that will influence to pricing of tourism product



4	Explaining impacts tourism businesses of costs
5	To comprehend cost analysis methods

**Programme Outcomes** (*Tourism and Hotel Management*)

1	
2	
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4	
5	
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11	

**Contribution of Learning Outcomes to Programme Outcomes** 1:Very Low, 2:Low, 3:Medium, 4:High, 5:Very High

	L1
P1	5

