



**AYDIN ADNAN MENDERES UNIVERSITY
DAVUTLAR VOCATIONAL SCHOOL
HOTEL RESTAURANT AND CATERING SERVICES
TOURISM AND HOTEL MANAGEMENT
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 (Hours)	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)									

Assessment Methods and Criteria		
Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading	
1	Cost Analysis on Tourism Businesses - Prof. Dr. Alparslan Usal, Yrd. Doç. Dr. Osman Avşar Kurgun

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	Construal 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	study
2	...
3	...
4	...
5	...

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

	L1
P1	5

