



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, Case Study, Individual Study					
Name of Lecturer(s)		Ins. Nurcan YILMAZ							

Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Midterm Examination	1	40
Final Examination	1	60

Recommended or Required Reading

1	Turizm İşletmelerinde Maliyetler ve Kontrolü, Yrd. Doç. Dr. Nurettin Ayaz, Yrd. Doç. Dr. Bayram Akay, Detay Yayıncılık
2	Turizm İşletmelerinde Maliyet Analizi, Prof. Dr. Alparslan Usal, Yrd. Doç. Dr. Osman Avşar Kurgun, Detay Yayıncılık
3	Maliyet ve Yönetim Muhasebesi, Prof. Dr. Muzaffer CİVELEK, Doç. Dr. Azzem ÖZKAN, Detay Yayıncılık
4	Yiyecek İçecek elerinde Maliyet Kontrolü Kavramlar, Uygulamalar ve Örnekler, Prof. Dr. Mehmet SARIİŞİK, Detay Yayıncılık

Week	Weekly Detailed Course Contents	
1	Theoretical	Accounting and Cost Concepts in Tourism Enterprises
2	Theoretical	Expense, Cost Expense and Expenditure Concepts
3	Theoretical	Cost Approaches in Tourism Enterprises
4	Theoretical	Classification of Cost Types
5	Theoretical	Cost Control Process
6	Theoretical	Food Cost Control
7	Theoretical	Beverage Cost Control
8	Theoretical	Labor Costs and Control (Midterm Exam)
9	Theoretical	Control of Other Costs in Tourism Enterprises
10	Theoretical	Product Pricing in Tourism Businesses
11	Theoretical	Cost, Volume and Profit Analysis In Tourism Enterprises
12	Theoretical	Cost Analysis Methods
13	Theoretical	Budgeting in Tourism Enterprises
14	Theoretical	Cost Control in the Menu Preparation Process

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
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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	To know the concept of tourism management well and to adapt the areas of economy, accounting, finance, management, marketing, human resources to the tourism sector.
2	To have knowledge of the tourism sector and the accommodation, food and beverage, travel, transportation, entertainment and other businesses that constitute the sub-industry of tourism.
3	To have knowledge about the coordination and integration of sub-industries of the tourism sector. To adsorb the communication and coordination between hotel departments.
4	To follow the developments in the tourism sector and to renew himself/herself.
5	To know the legislation about the structure and operation of the tourism sector. To have knowledge about the legal regulations regarding tourism businesses and tourism types.
6	To have detailed information about accommodation businesses and to learn the basic areas of hotel management (front office, housekeeping, food and beverage services, entertainment services).
7	To be able to communicate with guests in written and verbal and to have the power of persuasion. To have knowledge about sales and marketing and to have the ability to persuade.
8	To have basic computer knowledge and ability to use related programs. To have knowledge about software used in the hospitality industry.
9	To learn about Atatürk's principles and reforms. To have knowledge about history and geography. To have enough knowledge about the geography of Turkey and world tourism.
10	To have sufficient degree knowledge of English (reading, writing, listening and speaking). To be able to communicate with guests in English (written and verbal).
11	To have detailed information about occupational health and safety. To know well the legislation determined within the scope of occupational health and safety and to follow the developments.
12	To be able to produce ideas about the solution of business or guest problems and apply them.
13	To adopt the company she/he works, to fulfill his responsibilities and to be prone to teamwork. To fulfill the requirements of the department she/he works. To act in accordance with the hierarchical order of tourism businesses.

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

	L1
P1	5
P2	5
P3	5
P4	5
P5	5
P6	5
P7	5
P8	5
P9	5
P10	5
P11	5
P12	5
P13	5

