



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	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

