



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title	Cost Analysis and Control								
Course Code	REM303	Course Level			First Cycle (Bachelor's Degree)				
ECTS Credit	4	Workload	101 (Hours)	Theory	3	Practice	0	Laboratory	0
Objectives of the Course	With this course; It is intended to teach the calculation of the cost of meals and to control costs.								
Course Content	Cost control methods are the content of this course.								
Work Placement	N/A								
Planned Learning Activities and Teaching Methods	Explanation (Presentation)								
Name of Lecturer(s)									

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

Recommended or Required Reading	
1	Yılmaz, Y. (2007) Yiyecek İçecek Maliyet Kontrolü, Detay Yayıncılık, Ankara.

Week	Weekly Detailed Course Contents & Teaching Methods	
1	Theoretical	Cost concepts
2	Theoretical	Definition, importance and stages of cost control
3	Theoretical	Food cost control process, purchase cycle
4	Theoretical	Purchase cycle
5	Theoretical	Revenue control
6	Theoretical	Beverage cost control process
7	Theoretical	Pricing methods
8	Theoretical	Cost control methods - simple monthly method
9	Intermediate Exam	ara sınav
10	Theoretical	Haris, Kerr and Foster methods
11	Theoretical	Standard cost method
12	Theoretical	Potential cost method
13	Theoretical	Cost and sales analysis, reporting
14	Theoretical	Analysis application example
15	Theoretical	Analysis application example
16	Final Exam	finals

Workload Calculation				
Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	3	3	84
Midterm Examination	1	6	1	7



Final Examination	1	9	1	10
Total Workload (Hours)				101
[Total Workload (Hours) / 25*] = ECTS				4
*25 hour workload is accepted as 1 ECTS				

### Learning Outcomes

1	To be able to calculate and control food costs,
2	To understand the relationship between cost and sales
3	To prepare a budget
4	Duties of employees in the control system
5	Loss, leakage, wastes and irregularities in the kitchen, ethical violations

### Programme Outcomes (Food and Beverage Management)

1	Having scientific and professional ethic values
2	To gain the ability of critical and analytical thinking
3	Having the consciousness of necessity of obtaining new abilities and life-long learning
4	To know the principle concepts related to tourism industry
5	Having the consciousness of tourism and natural, cultural and social environment relations
6	Having the knowledge of higher level of a foreign language to communicate and to follow the new researches and daily subjects at his/her own field
7	Being able to use another foreign language at middle leve
8	Having the ability of doing teamwork
9	Being competent about information technologies
10	Having the ability of administrative knowledge buildup at his field
11	Being competent about the human behaviours and relations of tourism industry
12	Being able to follow the trends at his/her field
13	Being competent about the subjects of establishment procedures of an enterprise and entrepreneurship on the food and beverage management fields
14	Having the ability and knowledge about the subjects that are necessary at his occupation
15	Being able to use and having knowledge about the equipments and hardware systems used at food and beverage establishments
16	Having the ability of problem diagnosis, and to make decission toward problems at food and beverage establishments

