



AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Analysis in Tourism							
Course Code		THM213		Course Level		Short Cycle (Associate's Degree)			
ECTS Credit	2	Workload	54 (<i>Hours</i>)	Theory	2	Practice	0	Laboratory	0
Objectives of the Course		This course aims at having students doing accounting entry and banking transactions.							
Course Content		Calculating IMM, general production expenses and labor, forming allocation key and distributing, learning the methods of order-process- Standard cost, recording according to 7/a option.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Case Study, Individual Study, Problem Solving					
Name of Lecturer(s)		Ins. Murat KAHYA							

Assessment Methods and Criteria

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

Recommended or Required Reading

1	Ticari matematik
2	Genel matematik
3	Maliyet analizi ders kitapları

Week	Weekly Detailed Course Contents	
1	Theoretical	Calculating the cost of raw material and materials
2	Theoretical	Calculating labor cost
3	Theoretical	Calculating production overheads
4	Theoretical	Calculating production overheads
5	Theoretical	Primary distribution
6	Theoretical	Secondary distribution
7	Theoretical	Secondary distribution
8	Theoretical	General Review/ Midterm Exam
9	Theoretical	Calculating unit cost in the method of order costing
10	Theoretical	Calculating unit cost in the method of process costing
11	Theoretical	Calculating unit cost in the method of process costing
12	Theoretical	Calculating unit cost in the method of standard costing
13	Theoretical	Calculating unit cost in the method of process costing
14	Theoretical	Recording according to 7/A option
15	Final Exam	Final Exam

Workload Calculation

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	14	1	2	42
Midterm Examination	1	5	1	6
Final Examination	1	5	1	6
Total Workload (Hours)				54
[Total Workload (Hours) / 25*] = ECTS				2

*25 hour workload is accepted as 1 ECTS

Learning Outcomes

1	Calculating cost elements
2	Pacticing distribution expense
3	Calculating unit cost



4	Recording cost
5	To analyze the investment costs

