



## 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 (Hours)	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 & Teaching Methods	
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

