



## AYDIN ADNAN MENDERES UNIVERSITY COURSE INFORMATION FORM

Course Title		Cost Analysis in Tourism Business							
Course Code		TUR609		Course Level		Third Cycle (Doctorate Degree)			
ECTS Credit	5	Workload	128 ( <i>Hours</i> )	Theory	3	Practice	0	Laboratory	0
Objectives of the Course		This course aims that to equip student with knowledges of how a cost concept should be perceived in businesses, how should it be analyzed and how should it be used as a management strategy. This course also aimed to prepare the student for cost discussions on scientific platforms.							
Course Content		Basic concepts of cost accounting, identifying inventoriable and period costs, cost of goods sold, cost of services sold, types of cost analysis, strategic costing methods.							
Work Placement		N/A							
Planned Learning Activities and Teaching Methods				Explanation (Presentation), Demonstration, Discussion, Case Study, Individual Study, Problem Solving					
Name of Lecturer(s)		Prof. Vehbi Uğur TANDOĞAN							

### Assessment Methods and Criteria

Method	Quantity	Percentage (%)
Final Examination	1	40
Attending Lectures	10	10
Assignment	5	50

### Recommended or Required Reading

1	Charles Horngren, Accounting
2	Charles Horngren, Cost Accounting: A Managerial Emphasis
3	Necmettin Erdoğan, Maliyet Muhasebesi
4	Nalan Akdoğan, Maliyet Muhasebesi
5	Süleymen Yükçü, Yönetim Açısından Maliyet Muhasebesi
6	Nejat Akıncı; Nurettin Yelken; vd, Yönetim Muhasebesi

Week	Weekly Detailed Course Contents	
1	Theoretical	Cost-Expense and expenditure concepts
	Preparation Work	Research
2	Theoretical	Types of costs and characteristics of cost in tourism businesses (discussion)
	Preparation Work	Research
3	Theoretical	Cost flows and records
	Preparation Work	Research
4	Theoretical	Cost flows and records (presentation)
5	Theoretical	Assigning costs
6	Theoretical	Assigning costs (presentation)
7	Theoretical	Cost analysis concept and analysis types
8	Theoretical	Cost-volume-profit analysis
9	Theoretical	Cost-volume-profit analysis (presentation)
10	Theoretical	Strategic costing concept
11	Theoretical	Strategic costing methods
12	Theoretical	Strategic costing methods (presentation)
13	Theoretical	Costing strategies for tourism businesses
14	Theoretical	Costing strategies for tourism businesses (discussion)
15	Theoretical	Final review
16	Final Exam	Final Exam



**Workload Calculation**

Activity	Quantity	Preparation	Duration	Total Workload
Lecture - Theory	15	2.5	3	82.5
Assignment	5	4	3	35
Practice Examination	1	8	3	11
Total Workload (Hours)				128
[Total Workload (Hours) / 25*] = <b>ECTS</b>				5

\*25 hour workload is accepted as 1 ECTS

**Learning Outcomes**

1	Understand cost-expenses and expenditure concepts
2	Explain and compare types of costs
3	Understand cost accounting records in general
4	Explain cost analysis methods
5	To be able to make profit planning and control

**Programme Outcomes (Tourism Management Doctorate)**

1	In the context of interdisciplinary structure of tourism management, s/he has scientific knowledge and knowledge about sectoral structure and truths which are constituted with the glance of various disciplines.
2	At her/his judgements, applications and behaviors; via using her/his knowledge regarding to the field of tourism; s/he is able to interpret, analyse, define the problems and solve them.
3	S/he is able to transfer the knowledge that're regarding to the field of tourism, to employees and team workers.
4	Within the scope of a study at the field of tourism management; s/he reaches scientific knowledge by proceeding with an independent manner at scientific research process.
5	Fulfill her/his duties and responsibilities at the projects that're performing on the field of tourism management.
6	S/he determines vision, aim and targets for tourism establishments or the institutes which're producing knowledge like universities, schools etc.
7	S/he follows the scientific literature at the field of tourism management.
8	Within the scope of learning to learn, s/he reaches the best applications by benefiting scientific data and the samples at her/his field, as well.
9	S/he transfers her/his knowledge, views and suggestions in written and oral forms to the business managers, relevant sections of the society by academic channels, professional and non-governmental organizations and public opinion.
10	S/he contacts with academicians and research centers operating in the field of tourism management, take part in research projects, and by sharing her/his experiences, transform them to output.
11	S/he is able to use at least a foreign language at academic level.
12	S/he uses computer software, informatics and communication technologies at least in the level of data entering and analyses regarding to her/his working areas.
13	S/he makes original recommendations for the issues arising from the unique nature of tourism.
14	S/he has sufficient awareness about universalities of social rights, social justice, quality and cultural values, environmental protection, occupational health and safety; besides behaving accordingly to organizational/corporate, business and social ethical values. S/he contributes to the sector at producing solutions on these issues.

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

	L1	L2	L3	L4	L5
P1	2	2	2	2	2
P2	3	4	2	3	5
P3	2	2	2	3	3
P4	2	2	2	3	4
P5	4	2	2	2	4
P6	3	2	2	3	3
P7	2	2	2	3	3
P8	2	2	4	4	4
P9	3	2	2	3	3
P10	4	2	4	4	4
P11	2	2	2	2	3
P12	2	2	2	2	3
P13	2	2	2	5	5



P14	3	2	2	2	2
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