



ESOGÜ Turizm Fakültesi Ders Bilgi Formu

TERM	Spring
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COURSE CODE	271116030	COURSE NAME	Cost Control
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SEMESTER	WEEKLY COURSE HOURS			COURSE			
	Theoretical	Practice	Laboratory	CREDITS	ECTS	TYPE	LANGUAGE
VI	2	0	0	2	4	CORE () ELECTIVE (x)	Turkish
COURSE CATEGORY							
Supportive Courses	Basic Vocational	Proficiency/Field	Human, Communication, and Management Skills	Transferable Skills			
		X					
ASSESSMENT CRITERIAS							
DURING TERM	Activity		Number	Percentage (%)			
	I. Mid-Term		1	40			
	II. Mid-Term						
	Quiz						
	Homework						
	Project						
	Report						
Other (.....)							
FINAL EXAM			1	60			
PREREQUISITE(S) (IF ANY)		-					
COURSE CONTENT		Cost systems and methods, basic cost control in tourism business.					
COURSE OBJECTIVES		The aim of this lesson is to teaching the students cost control in tourism business.					
CONTRIBUTION OF THE COURSE TO THE VOCATIONAL TRAINING		-					
COURSE OUTCOMES		<ul style="list-style-type: none">• Explain cost accounting systems• Explain the elements of production cost• Will be able to make cost distributions• Will be able to calculate the cost of finished goods according to the Order Cost System• To make cost control• To understand the functioning of cost control• To know the control procedure and process of the purchasing, receiving, storing, distributing from storage, production and saling stage• To be able to analyze the bereak event point					
TEXTBOOK(S)		Yükücü, S. (2017). Yönetim Açısından Maliyet Muhasebesi. İzmir: Altın Nokta Yayınevi.					
SUPPORTIVE RESOURCES		It is shared the slides and videos via DYS.					
EQUIPMENTS REQUIRED		<ul style="list-style-type: none">• Calculator					

COURSE OUTLINE	
WEEK	SUBJECTS / TOPICS
1	Introduction to cost accounting
2	The place of cost in accounting
3	Classification of costs
4	Cost of substances and materials
5	Last in first out
6	First in first out
7	Weighted average cost
8	Labor expenses
9	Production costs
10	The process of buying
11	Storage and stock
12	Sales and income control
13	Calculation of break-even point
14	Cost analysis methods and standard deviation
15,16	Final Exam

NO	OUTCOMES	3	2	1
1	To understand the terms and concepts this related with tourism and hotel management.		X	
2	To be able to plan the process of investment of a new established tourism company.	X		
3	To be able to manage companies to be established in the areas of tourism.	X		
4	To understand local, national and international dimension of management in tourism administration.		X	
5	To evaluate the concepts, ideas and data by using scientific methods.		X	
6	To be able to use information and communication technologies with computer at a level which tourism sector requires.		X	
7	To understand the sectoral conditions at a level they can cope with the constant fluctuations depending on the flexible demands in the area of tourism management.		X	
8	To be expertise at a special area of a tourism company (the services of front office, housekeeping, sales and marketing etc.)and hotel management	X		
9	To be able to research scientific knowledge about tourism and hotel management.		X	
10	To be able to understand and comment the new trends about tourism industry.		X	
11	To have sufficient knowledge and consciousness of the subjects concerning society (the protection of natural and cultural environment)			X
12	To define the source of the problems in the field by using critical thinking.		X	
13	To have verbal and written communication skills in Turkish base on tourism sector.		X	
14	To have verbal and written communication skills in at least one, by choice two foreign languages.			X
15	To be able to communicate by empathy with the managers of companies, customers and employees.		X	
1: Never 2: Few 3: Many				

Instructor Name