



ESOGU Tourism Faculty Course Information Form

TERM	Spring
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COURSE CODE		COURSE NAME	Tourism Management Accounting
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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)	English
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			Introduction to management accounting, management accounting, cost accounting and financial accounting relationship, cost behavior, effects of contemporary developments on cost and management accounting, analysis of cost, volume and profit relationships, break-even point and graphs, special concepts related to analysis, budgeting, organization of the general budget, Cost analysis and pricing decisions, special pricing decisions, and the use of cost information in alternative selection decisions constitute the brief content of the course.				
COURSE OBJECTIVES			Within the scope of this course, it is aimed to provide students with the ability to obtain cost information that will enable managers to make the most appropriate decisions, and to use and analyze financial and non-financial information in making decisions regarding the planning and control of business actions.				
CONTRIBUTION OF THE COURSE TO THE VOCATIONAL TRAINING			Learning how to use cost information in decisions about the future of the business will contribute to vocational education.				
COURSE OUTCOMES			Knowing how to obtain and use basic cost information, performing cost volume profit analysis, performing budgeting activities, performing cost analyses, and using cost information in alternative selection decisions constitute the teaching outcomes of the course.				
TEXTBOOK(S)			Çanakçıoğlu, M. ve Keskin, D.A. (2018). Yönetim Muhasebesi. İstanbul: Beta Yayınevi.				
SUPPORTIVE RESOURCES			Videos and slides to be shared through the course management system constitute the auxiliary resources of the course.				

EQUIPMENTS REQUIRED	
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COURSE OUTLINE	
WEEK	SUBJECTS / TOPICS
1	Examination of concepts related to accounting and business
2	Examination of concepts related to management accounting
3	Classification of costs and transfer to financial statements
4	Cost methods
5	Cost, volume and profit analysis
6	Cost, volume and profit analysis
7	Actual cost analysis
8	Forecasting cost analysis
9	Examination of concepts related to operating budget
10	Cash flow statement and analysis
11	Types of financial analysis
12	Techniques used in financial analysis
13	Horizontal, vertical, trend and ratio analysis
14	Discussion of current approaches in strategic cost management
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 have the knowledge of using and evaluating the tools that can analyze a tourism company with its internal and external environment		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: Few 2: Partially 3: Many

Instructor Name :