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| |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | **Dersin Adı** | | **Kodu** | **Yarıyıl** | **T+U** | **Kredi** | **AKTS** | | **Otel İşletmelerinde Maliyet Kontrolü** | |  | III | 2+0 | 2 | 3 | | Ön koşul Dersler |  | | | | | | | Dersin Dili | Türkçe | | | | | | | Dersin Türü | Alan Seçmeli | | | | | | | Dersin Koordinatörü |  | | | | | | | Dersi Veren |  | | | | | | | Dersin Yardımcıları |  | | | | | | | Dersin Amacı | Konaklama işletmelerinde maliyet ile ilgili kavramları kavrar, satınalma, tesellüm, depolama, üretim, servis sürecine ait maliyet ve fiyatlamayı yapabilir, maliyet raporlarını oluşturabilir ve izleyebilir. | | | | | | | Dersin Öğrenme Çıktıları | 1. Bu dersin sonunda öğrenci; 2. Konaklama işletmelerinde maliyetleri sınıflandırır. 3. Konaklama işletmelerinde giderlerin içeriğini açıklar. 4. Maliyet analizi yapar. 5. Konaklama işletmelerinde başabaş noktasını hesaplar. | | | | | | | Dersin İçeriği | Otel işletmelerinde maliyet kontrolü becerileri. | | | | | | | **Haftalar** | **Konular** | | | | | | | 1 | Maliyet Muhasebesi ile İlgili Temel Kavramlar | | | | | | | 2 | Maliyet, Harcama, Gider Kavramları | | | | | | | 3 | Konaklama İşletmelerinin Yapısal Özellikleri, Maliyet Yapısı, Maliyet Türleri | | | | | | | 4 | Konaklama İşletmelerinde İlk Madde ve Malzeme Giderleri | | | | | | | 5 | Konaklama İşletmelerinde İşçilik Giderleri | | | | | | | 6 | Konaklama İşletmelerinde Üretim Giderleri | | | | | | | 7 | Konaklama İşletmelerinde Hizmet Üretim Maliyeti | | | | | | | 8 | Stok Değerleme Yöntemleri | | | | | | | 9 | Stok Değerleme Yöntemleri | | | | | | | 10 | Maliyet Analizi ve Yöntemleri | | | | | | | 11 | Maliyet Analizi ve Yöntemleri | | | | | | | 12 | Maliyet Muhasebesi Hesap Akışı | | | | | | | 13 | Konaklama İşletmelerinde Faaliyet Giderleri | | | | | | | 14 | Kara Geçiş Analizleri | | | | | |  |  | | --- | | **Genel Yeterlilikler** | | Öğrencilerden bu dersin ana konularını anlamaları ve alanları ile uygulamalarında kullanmaları beklenir. | | **Kaynaklar** | | Şengel, S. (2017), Genel Muhasebe, Ankara, Detay Yayıncılık |  |  | | --- | | **Değerlendirme Sistemi** | | Dönem başında ders izlencelerinde belirtilir. |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **PROGRAM ÖĞRENME ÇIKTILARI İLE**  **DERS ÖĞRENİM ÇIKTILARI İLİŞKİSİ TABLOSU** | | | | | | | | | | | | | | | | | |  | **PÇ1** | | **PÇ2** | **PÇ3** | | **PÇ4** | **PÇ5** | | **PÇ6** | **PÇ7** | | **PÇ8** | **PÇ9** | | **PÇ10** | **PÇ11** | | **ÖÇ1** | 5 | | 2 | 3 | | 2 | 2 | | 2 | 1 | | 1 | 3 | | 1 | 2 | | **ÖÇ2** | 5 | | 2 | 3 | | 2 | 2 | | 2 | 1 | | 1 | 3 | | 1 | 2 | | **ÖÇ3** | 5 | | 2 | 3 | | 2 | 2 | | 2 | 1 | | 1 | 3 | | 1 | 2 | | **ÖÇ4** | 5 | | 2 | 3 | | 2 | 2 | | 2 | 1 | | 1 | 3 | | 1 | 2 | | **ÖÇ: Öğrenme Çıktıları PÇ: Program Çıktıları** | | | | | | | | | | | | | | | | | | **Katkı**  **Düzeyi** | | **1 Çok Düşük** | | | **2 Düşük** | | | **3 Orta** | | | **4 Yüksek** | | | **5 Çok Yüksek** | | |   Program Çıktıları ve İlgili Dersin İlişkisi   |  |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | | **Ders** | **PÇ1** | **PÇ2** | **PÇ3** | **PÇ4** | **PÇ5** | **PÇ6** | **PÇ7** | **PÇ8** | **PÇ9** | **PÇ10** | **PÇ11** | | Otel İşletmelerinde Maliyet Kontrolü | 5 | 2 | 3 | 2 | 2 | 2 | 2 | 1 | 3 | 1 | 2 | |