

ABSTRACT

MASTER THESIS

A STUDY TO DETERMINE THE PRACTICES OF HOSPITALITY ACCOUNTING MANAGEMENT

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Just like all around the world, in Turkey tourism is a wide sector which is progressing quickly and a pioneer effect on the other sectors' progress. The increase of accommodation establishments created a competitive environment and the ones that weren't able to compete with others couldn't carry on their activities. The business enterprises must increase their sales revenues, reduce their cost and keep their cost under control in order to keep up with the progressing world's conditions, increase the competitive power and to carry on their activity. Because of the intensive working programs and less usage of automatic control systems of tourism sector, an effective sense of management and accounting system is compulsory. Therefore, while making a decision or evaluating the effects of those decisions, the managements must get the help of a suitable accounting system.

The aim of this thesis is to analyze the cost and management accountings of accommodation establishments, determine the problems and to find out to what extent they benefit from cost and management accounting practices. Especially, management accountings, management activities and reportings, costs, pricing policies and budgeting were focused on. The survey prepared from the theoretic content of the thesis was applied to 3, 4, 5 stars accommodation establishments, holiday villages and certificated places in Turkey and the results were evaluated.

Key words: 1- The system of management accountings, 2- Accommodation establishments, 3- Accounting organization.