

Food And Beverage of The Cost Control in Hotel And Housing Operations: A Research on Sanliurfa City

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Extensive Summary

Humankind who passing from nomad haunted to settled life traveled to different countries and cities. During these travels, in connection with the financial means they need, they sometimes want to take advantage of a wide range of services ranging from just resting, sometimes relaxing to having a good time. Hotels and guesthouses are usually preferred for this purpose.

In addition to the investment costs in hotel and guest houses, which is one of the important activities of service sector, operating costs also play an important role. Nevertheless, there is a significant increase in the cost items that the enterprises have made especially during the tourism season. Considering the structure of hotels and guest houses, there are many expense and cost items. One of them is the food and beverage department. Controlling expense and the costs in this section will save considerable cost in operation.

A well functioning accounting system determines the books to be kept related to accounting, the documents to be used, the financial reports or tables to be edited and the relation between them. A management that requires information to be provided in accounting for the decisions to be made should organize in a more detailed and broad way, so as to use more accounting for the source of this information (Kaval, 1994:8).

In another definition, cost control; as a form of process presented to those collecting impartial evidence and evaluating such evidence in order to investigate the degree of conformity of claims regarding economic activity and events in accordance with pre-determined criteria and to report the results obtained (Sümerkan, 1989:45).

Cost in the most general sense; in whole or in part, in order to obtain any goods or services at the place or condition of use or sale (Akdoğan, 2015:11). The expenditure is the expenditure and consumption which are necessary and normal for carrying out the business activities (Çaldağ, 2004:259). Losses are expenditures and consumption that are not necessary or exceed normal measures for the conduct of business functions (Büyükmirza, 2006:54).

The aim of the study is to determine whether there is a relationship between the cost control of the food and beverage department and the demographic factors of hotel and accommodation management managers in Şanlıurfa. The main mass of the research is the hotel and accommodation enterprises in Şanlıurfa. There are a total of 40 hotels and guesthouses in Şanlıurfa, 11 of which are certified tourism and 29 of which are municipal certified (www.urfakultur.gov.tr). The study was applied to 33 of the 40 hotels and guesthouses in Şanlıurfa by face to face method, 29 hotels and guest houses were returned, 3 were invalid and 26 questionnaires of hotel and guesthouse operations were included in the analysis.

The data required for the research were obtained by using the sampling method and the face-to-face survey method. The questionnaire consists of two parts. In the first part, demographic characteristics consisting of 13 questions are given. In the second part, there are 17 questions to measure the attitude towards cost control in the food and beverage department of hotels and guest houses.

The hypotheses developed for the purpose of the research are as follows:

H₁: The cost control level of the food and beverage section differs in the marital status of the managers of the hotel and accommodation enterprises.

H₂: The cost control level of the food and beverage section differs in relation to the ages of the managers of hotel and accommodation enterprises.

H₃: The level of cost control of the food and beverage section differs in relation to the level of education of the managers of hotel and accommodation enterprises.

H₄: The cost control level differs in the context of the types of activities of hotel and accommodation enterprises.

H₅: The level of cost control varies depending on whether or not managers of hotel and accommodation businesses have received accounting training.

As a result of the study, the hypotheses for analyzing the relationship between the demographic characteristics and the cost control levels of the managers of hotel and accommodation enterprises are analyzed. As a result of the analyzes made, it has been concluded that the cost control level of the food and drink department does not differ

and there is no relation between the demographic factors in terms of marital status, age, type of activity and education level.

For this purpose, I strongly agree with the questionnaire conducted to ensure the cost control of the food and beverage department in the hotels and guesthouses in Şanlıurfa, and I agree that the answers are the highest; “The inventory count is necessary for cost control”, “the number of qualified staff working on the operation is effective on the cost control”, and “the planned procurement is the way to reduce the costs”. One of the most important problems of service enterprises in the region is the lack of qualified personnel. The accounting and cost control system is not fully in place because of this lack of accountability as well as in other areas of hotel and guest house operations. In particular, a separate cost control system has not been established due to the fact that guest houses are made up of small businesses.