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COSTS CONTROL SYSTEMS USED IN THE F&B DEPARTMENT OF THE HOTELS: ISTANBUL PROVINCIAL EXAMPLE

Abstract

Cost control is used to regulate costs and protect against cost increases. It aims to eliminate food and beverage and labor costs by applying managerial decisions over costs in all areas in order to achieve the desired profit. The aim of this research is to evaluate the cost control system used in the F&B departments in terms of managers and personnel. It is a pilot study and for this purpose, a total of 80 managers and staff surveys were conducted between April and May 2018 in Istanbul. In the analysis of the data, percent-frequency, one-way variance (ANOVA) analysis and bonferroni analysis were used. According to research data; the application of presentation/visualization at F&B, the use of branded products, the arrangement of special days in the business and the application of the portion ratio in the business affect the cost. It is also understood that the operator does not take too much non-financial measures related to employees and that financial aspects are not well documented in order to evaluate operating capital investments. The reliability of the scale used in the study was analyzed and reliability coefficient $p < 0,001$ was found.

Keywords: Cost Control, Cost Control System, Food and Beverage

OTELLERİN YİYECEK İÇECEK BÖLÜMÜNDE KULLANDIKLARI MALİYET KONTROL SİSTEMLERİ: İSTANBUL ÖRNEĞİ

Öz

Maliyet kontrolü maliyeti düzenlemek ve aşırı maliyetlere karşı korunmak için kullanılmaktadır. İstenen kazancı elde etmek için tüm alanlarda maliyetler üzerinde yönetici güç uygulayarak yiyecek-içecek ve işgücü maliyetlerini ortadan kaldırmayı amaçlamaktadır. Bu araştırmanın amacı, yiyecek içecek (Food & Beverage [F&B]) bölümünde kullanılan maliyet kontrol sistemini yönetici ve personel açısından değerlendirmektir. Bu pilot çalışmasıdır ve bu amaçla, İstanbul'da Nisan-Mayıs 2018 tarihleri arasında toplam 80 yönetici ve personele anket uygulanmıştır. Verilerin analizinde, yüzde-frekans, tek yönlü varyans (Anova) analizi ve bonferoni analizi kullanılmıştır. Araştırma verilerine göre; F&B'de sunum/görselliğin uygulanması, kullanılan besinlerin markalı ürünler olması, işletmede özel günlerin düzenlenmesi ve işletmede porsiyon oranının uygulanması maliyeti etkilemektedir. Ayrıca işletmenin çalışanlarla ilgili mali olmayan önlemleri çok fazla almadığı ve işletme sermaye yatırımlarını değerlendirmek için finansal yönlerin pek fazla belgelenmediği anlaşılmaktadır. Çalışmada kullanılan ölçeğin güvenilirliğine ilişkin gerekli analizler yapılmış güvenilirlik katsayısı $p < 0,001$ bulunmuştur.

Anahtar kelimeler: Maliyet Kontrolü, Maliyet Kontrol Sistemi, F&B

INTRODUCTION

Hotels are units that meet the requirements such as accommodation, food, drink and entertainment, and satisfy people psychologically by producing goods and services (Denizer and Tetik, 1995; Şener, 2001). Hotel managements have basic characteristics such as time selling, human power, mutual help and cooperation, continuous service, dynamic and high risk factor (Batman, 1999; Köroğlu, 2007). Hotel businesses are important for people living in the area where they provide employment, conferences and entertainment, important foreign exchange earning and other industrial products, and where the hotel is located (Met, 1997).

The food and beverage department meets eating and drinking needs of guests in the hotels. In addition, this section brings 25-50% income to the hotel (Sökmen, 2005). The food and beverage department includes cafes, dining halls, room service, living rooms, bars and other services (Türksoy, 2002).

Cost control is used to regulate costs and protect against extreme costs. It is aimed to eliminate food and drink and labor costs by applying managerial power over costs in all areas in order to achieve the desired profit (Ditmer and Griffin, 1999). In F&B, cost control is an arrangement for obtaining high profits from food and beverage activities at the lowest cost (Esmerli, 1998). In order to implement cost control in the F&B department of the hotels, a control system should be planned and activities should be carried out at the control points (Ninemeier, 2001). Buying, receiving, storing, production and sales controls are performed at F&B due to mixed consumption of products, lack of products, loss of yield, decay (Öğüt et al., 2003).

There are various cost control methods at F&B. These are simple cost control method, detailed

cost control method, standard cost control method, potential cost control method and sales price control method.

The contemporary cost method is a method that produces products in small quantities and is designed at high labor costs (Wang et al., 2010). The purpose of this method is; to make effective decisions in a competitive environment, to reduce resource usage to a minimum and to make real accounts. The contemporary cost method is divided into a target cost method, an operating cost method and a kaizen cost method (Ghaffer et al., 2014).

In F&B, they can increase their sales in order to maintain their competitive activities and reach their targets and they can achieve this goal by keeping their costs under control. In this context, it is of great importance that food and beverage costs, which are the cost elements of F&B are kept under control. In this study, hotel and F&B definitions, cost control used at F&B, cost control methods and contemporary cost method are examined. In addition, it is aimed to determine the opinions of the managers and staff working in the F&B department of the hotels on the cost control system usage. Also, the importance of food and beverage cost control within the scope of the application is examined by considering the food and beverage cost control process and cost control methods that should be formed effectively in order to ensure cost control in accommodation establishments.

In this study, cost control systems differ from other studies because they are evaluated from the perspective of managers and staff working in Istanbul. In addition, it's the originality of the study to give positive and negative features of managers and staff about the cost control system used in restaurants.

It is thought that this study will benefit the scientific studies that will be carried out with literature review as well as determining the attitudes/opinions of managers and staff in the cost control system.

1. HOTEL AND FOOD AND BEVERAGE

The hotel is a socio-economic establishment that provides accommodation, food and other needs to people who are willing to pay a specified price (Oral, 2005; Sezgin, 2001). According to another definition, the hotel is a company that includes elements such as technical equipment, comfort, maintenance conditions, social value, service quality of personnel (Olali and Korzay, 1989).

The hotel should make a short-term agreement with the customers and comply with the financial and aesthetic standards of the hospitality industry. In addition, the hotel should also meet accommodation and eating and drinking requirements. The rooms must meet the health conditions and meet the requirements of the customers; should have sufficient number of service and technical personnel (Aktaş, 2002).

Food and beverage businesses is one of the major service sectors (Erbaş, 2011; Chan et al., 2014). On the other hand, the food and beverage department meet eating and drinking needs of guests in the hotels. In addition, this section brings 25-50 % income to the hotel (Sökmen, 2005). The food and beverage department includes cafes, dining halls, room service, living rooms, bars and other services (Türksoy, 2002).

Food and beverage operations today play an active role in the preference of destinations and are considered as important tourism activities (Henderson, 2009; Sökmen, 2010). The food and

beverage sector is where the activities go from preparation to consumption of food and beverages belonging to cultures in order to recognize the culinary culture (Karim and Chi, 2010).

Food and beverage services are important for customers and institutions. The changing lifestyles of people have influenced the quality and expectation of food and beverage services. People meet their physical and psychological needs to have a pleasant time in their food and drink business (Bessiere, 1998, Sökmen, 2010, Özekici, 2016).

Food and beverage services have been developed to provide social services. The reason for the development of food and beverage services is the increase of the income of the people, increase of the number of the enterprises in the sector, social acceptance of the need for eating out, demographic features, geographical factors and travel increase (Rızaoğlu, and Hançer, 2005; Akın, 2012).

Food and beverage businesses are divided into commercial and non-commercial entities due to the change of names, classes and types. Commercial entities provide food and beverage services to businesses such as restaurants, cafes, bars, roads, railways, airports, sea routes; non-commercial entities provide eating and drinking services to schools, hospitals, military units and industrial workers (Davis and Stone, 1985; Koçak, 2007).

2. COST CONTROL AT FOOD AND BEVERAGE

Cost control at F&B is the control mechanism that starts with the purchase of raw, semi-ready or ready-to-eat food and beverage items to the point of sale (Dönmez et al., 2011). Food and beverage operations aim to keep their profits high by controlling the costs of food and beverages (Çetiner, 1989). This is important for operating cost.

Cost control at F&B is to achieve the desired profit (Dittmer and Griffin, 1999). Besides, cost control is carried out in order to make income and expenditure analysis, to set standards, to ensure continuity, to prevent theft and wasting and to inform management (Aktaş, 2001). However, for these purposes, the data should be evaluated well for the system to perform well. These objectives also provide benefits to the business (such as reporting an entity's food and drink data, analyzing reports, evaluating, taking precautions at the end of the evaluation, determining gross profit, creating general sales policies) (Aras, 1993).

The cost control at F&B process starts with menu control. The menu is both an important control tool and an advertising, sales, sales incentive plan and marketing tool (Ninemeier, 2001). Therefore, before starting cost control, menu should be prepared planned and compatible (Jones and Mifli, 2001).

The cost control at F&B depends on a process. This process consists of purchasing, receiving, storage, stocking, material extraction, production and sales. By keeping the monetary resources at a low level, the purchasing process is carried out in order to obtain the necessary amount of goods and to meet customer demands (Barutçugil, 1984). In addition, quantity control for accurate quantification during purchasing, price control for cheap purchases of quality materials, quality control to meet customer requirements and not to disturb business image are also made. During the check-in process; counting, measuring and weighing are done when the ordered food and beverages are operated. In this process, it is observed that the materials ordered are the same amount as the delivery, the product quality and the goods are taken from the correct price (Türksoy, 1997). During the storage process; the necessary information is provided in the accounting system in order to protect the goods, increase their value, create stability, increase distribu-

tion efficiency in order to prevent damage such as deterioration, decay and stealing of food. During the storage process; income tables are examined and physical counting is done in the direction of the cost of the goods sold. As a result, warehouse stock cards are created for the monetary values of the goods in the stock. Physical count results and warehouse cards are compared. In this case, the amounts must be equal. If there is no equality, the reasons for this situation should be investigated (Aktaş, 2001). In the process of material extraction; the material needs to fill the required parts with the required number of pieces in the amount that they desire and give it to the warehouse responsibilities. The warehouse responder confirms the warehouse receipt by receiving the request slip. During production; production is planned, standard yields, prescriptions and portion measurements are created. In the sales phase; orders are being initiated in order to earn maximum income, and it ends with the collection of the customer account (Dittmer and Griffin, 1993).

3. COST CONTROL METHODS

Increases in the basic costs of food and beverage businesses, the continuous change in customer demands and the situation in the food service, lead food and beverage managers to different production methods in order to keep costs under control. The most important benefit of cost control is that it helps the management to make efficient decisions. By analyzing the errors or deviations caused by effective control, it becomes clear which manager's responsibility is formed and what precautions can be taken. In addition, cost control systems are a series of pre-arranged forms and methods that help measure profitability when applied by restaurant businesses. However, cost control systems are the activity guide for the main areas of food and beverage businesses that generate cost and generate income. The most important purpose of food and beverage businesses is to increase the profit margin. Therefore, they have to use their resources efficiently as much as they can reach their sales level. This is the main task of cost control systems. Although there are differences in their use, the main purpose of the cost control system is the same. This purpose; "The company can provide the necessary information in the fastest and most precise way to the responsible persons". The emergence of new systems or the development of an existing system has enabled the use of many control systems. Although the systems have weaknesses and superiorities against each other, it is certain that each system has features that can be beneficial to the enterprise from its own point of view. It should also be acknowledged that one of these systems may be more effective than others. Simple, detailed or standard cost control systems stand out as common systems in food and beverage businesses with their unique advantages and disadvantages (Sarıışık, 1998:38).

The cost control methods at F&B are separated. These;

- Simple cost control method
- Detailed cost control system
- Standard cost control system
- Potential cost control system (Aktaş, 2001).

Simple Cost Control System: It is conducting that costs calculated prior to the production period by using past experiences and data on production conditions (Horngren et al., 2000).

The simple cost control system at F&B is divided into "daily" and "monthly". Despite being split into two, the cost calculation logic is the same; costs are proportionate to sales (Dittmer and Griffin, 1999). However, some hotels use "daily simple cost" to avoid confusion in calcula-

tions (Coltman, 1989).

Beverage simple cost control system is like food simple cost control system; therefore it is calculated as "daily" and "monthly". In addition, a cost table is created to sell the beverage cost, and the cost is proportionate to the sales and the desired beverage cost percentage is obtained. However, 20% of the cost of beverages obtained as a result of various calculations constitutes the difference of simple cost control system (Kozak, 1995).

Detailed Cost Control System: The detailed cost control system at F&B is divided into "Harris, Kerr and Forster" and "Horwath and Horwath" methods. Harris, Kerr and Forster are investigating which input items the food costs are sold; daily cost changes are monitored and intermediate results are obtained and the end of month results are obtained; as a result, changes are made in the menu (Yılmaz, 2005, Usal and Kurgun, 2001). In the Horwath and Horwath methods, the sales rate of each food is available; the total weight of the food group is determined and precautions are taken against the negativity (Aktaş, 2001).

In the beverage cost control method, a cost table is created and the cost of the beverages sold is calculated. This cost is determined by percentage of beverage cost as a percentage of sales (Keizer and Demicco, 1993).

Standard Cost Control System: The F&B cost control system is divided into two parts: "total real cost comparison of total standard costs" and "comparison of food group standard costs to actual food costs". The total amount of food sold compared to total standard costs compared to total actual costs is multiplied by the standard costs of each food. Thus, there are total standard costs of food types (Çetiner, 1995). Foods are divided into groups to find their actual cost. The deviation is determined by comparing the standard cost of each group with the actual cost (Dittmer and Griffin, 1999).

Beverage cost control method is applied both daily and monthly; actual costs determined at the end of the period and predetermined standard costs are compared. In this, the cost of alcoholic drink should be calculated (Keizer and Demicco, 1993). The total standard cost is calculated by multiplying the quantity sold by the beverage cost and the total standard cost by multiplying the beverage sales price by the quantity sold and the total standard cost is divided by the total gross to obtain the percentage of cost (Dittmer and Griffin, 1989; Kozak et al., 2002) The cost percentage obtained should be below 20% (Köroğlu, 2007).

Potential Cost Control System: The information provided from the sales analysis in the F&B potential cost control system is applied to menu production planning and the efficiency of the sales made is taken care of. Therefore, to estimate the quantity and type of food, the number of sales of the meal type is written on the menu copy; this information is recorded in the sales analysis form (Çetiner, 1995). In this way, resources can be used effectively and staff is able to work efficiently (Kozak, 1995).

In the beverage potential cost control system, the selling prices of beverages are calculated and compared with the actual sales revenues (Keizer and Demicco, 1993). The standard metric must be considered when making this comparison. In addition, there is a share of tolerance for small differences in this method. This situation is regarded as normal (Çetiner, 2009).

4. CONTEMPORARY COST METHODS

The traditional cost method was used before contemporary cost method was used. The tradi-

tional cost method is expensive for information use and slow in information presentation. It is also unsuccessful in making effective decisions, generating useful information, and keeping up with competitive position. It focuses on the wrong problems, is directed at the wrong customers and weakens the competitive position (Effiong and Beredugo, 2015).

As a result of increased competition and customer needs and the development of technology, it has been understood that traditional cost methods can not meet modern business needs (Grafeer et al., 2014; Bufi, 2014). In this context, companies are looking for alternative methods to compete in the 1970s and calculate costs effectively (Popesko, 2010; Cardos and Pete, 2011). Therefore, contemporary cost methods have been developed and new technical and approach models have been developed (Faraji and Reiszadeh, 2013).

The contemporary cost method is a method that produces products in small quantities and is designed in periods when product and labor costs are high (Wang et al., 2010). These methods have been developed for the following purposes;

- To make effective decisions in national and international competition environment
- Reducing the most losses in resource use
- (To be mi demek istendi?)~~They are~~ in real accounts for the cost of the product or service.

New approach models developed in contemporary cost methods are as follows;

- Target cost control method
- Activity-based control method
- Kaizen a cost control method
- Product life cycle
- Supply chain
- Costing approach in just-in-time production method
- Costing approach in lean manufacturing method
- Quality costing approach
- Other costing approach (Value engineering, cost tables, change engineering, dis-assembly analysis, quality function deployment, benchmarking, balanced score-card).

In this article, the first three contemporary cost control systems are explained.

Target Cost Control Method: The idea is to reduce the costs of planning a new product or service (Erol, 2008). It is also one of the management accounts that emerged in Japan in the 1970s to meet customer needs such as quality and reliability and to reduce the cost of the product (Feil et al., 2014; Idowu, 2014). Target cost control method; which focuses on customer requests and determines the cost in the price direction determined by the market (Ghafeer et al., 2014).

For the processing of the target cost method in the enterprises;

- Know customer wishes and needs
- To know the market price of the product
- Balancing cost to increase profitability

- Designing the product for the customer
- It is necessary to improve the cost by monitoring the production process (Sobotka and Czarnigowska, 2007).

Activity-based control method: Used to obtain detailed information about menu items in the businesses (El-Deep et al., 2011). In addition, this method provides more accurate cost and has the advantage of additional cost monitoring and other cost control methods (Raab et al., 2005).

Activity-based control method can be defined as a tool used to achieve strategic goals rather than a formal accounting method (Cooper and Kaplan, 1988:97). The idea underlying the activity-based costing method is to create the cost unit point of each activity and to combine the indirect costs at these points and load the production costs to the products with the help of distribution switches (Wegmann, 2009:7).

Kaizen Cost Control Method: It is used in the system including everything to reduce the costs in the production phase and helps to reduce the deviations between the target cost and the actual cost to the desired level without sacrificing the quality (Ergül, 2014; Erol, 2008).

Kaizen cost control method is divided into two groups. In the first group, new products are applied when there is a large difference between the actual cost and the target cost after three months production (Cooper and Slagmulder, 1997). In the second group, activities are carried out to reduce the possible difference between the target profit and the estimated profit (Monden and Hamada, 1991).

METHODOLOGY

In this study, the cost control system used in F&B department was evaluated in terms of managers and personnel. Therefore, the universe of this research is formed by managers and staff working in hotel companies in Istanbul. According to the Ministry of Culture and Tourism in 2017-December, there are 98 five-star hotels and 120 four-star hotels in Istanbul. It is pilot study and a total of 80 surveys were distributed from these hotels and 80 surveys were evaluated. The number of food and beverage establishments is high in Istanbul. However, in this study, a total of 80 managers and personnel were surveyed. There are several reasons for this. Managers and staff have time constraints. In addition, some business managers and staff did not want to participate in the survey. However, in this study, it was considered sufficient to conduct a questionnaire study for 80 people to reach the data. In addition, the questionnaire in this study was prepared specifically for F&B managers. The data were collected in April and May 2018.

Survey form was used to collect data in the study. This form consists of two parts. While the demographic features are included in the first chapter; In the second part, there are 30 question in the F&B section that determine the views of the managers in the cost control system. In other words, the questionnaire measure is graded as 5 likert (1-totally agree... 5-totally disagree). Therefore, all of the survey questions of this study were taken from the Raderbauer (2011) study. Survey method was used in order to collect data from previous studies (Sicari and Söderlund, 2011; Güllü, 2015; Onyeocha et al., 2015).

In this study, demographic variables were measured with nominal scale and Likert scale was chosen as one of the attitude measurement systems for the questions about cost control systems used in hotels' F&B section. The SPSS-22 statistical data program was used for the analysis of the data obtained in the study. The data were transformed into a table based on the percentage

and frequency distributions, the standard deviation and the arithmetic mean values. One-way variance (ANOVA) analysis was applied to determine the views of managers and staff on cost control issues. In addition, bonferroni analysis has been applied to determine differences of opinion of managers and staff.

FINDING

In this pilot study, 80 valid questionnaires collected from the participants were analyzed with the help of SPSS 22.0 statistical program:

Reliability Analysis

The purpose of the reliability analysis is to measure the randomness of the data. If the answers to the survey are randomly distributed, the results of the survey are decided to be reliable. Reliability analysis is used to test the reliability, randomness, and consistency of the selected sample. The reliability of the result is determined by Cronbach's Alpha (α).

- If $0,00 \leq \alpha < 0,40$, the scale is not reliable.
- If $0,40 \leq \alpha < 0,60$, the reliability of the scale is low.
- If $0,60 \leq \alpha < 0,80$, the scale is very reliable.
- If $0,80 \leq \alpha < 1,00$, the scale is highly reliable (Yamaç, 2015).

Table 1. Reliable Analysis Result

Scale	Cronbach's Alpha	N of Items
Attitude and Opinion	0,908	30

According to the table, alpha value, which is the reliability coefficient, was found to be highly reliable (0,908). These values indicate that the reliability level is highly reliable. The sample volume is suitable for analysis and there is no need to draw questions from the scale.

Factor Analysis

Factor analysis is a group of multivariate analysis techniques that reduce or summarize to a smaller number of basic dimensions to facilitate understanding and interpretation of relationships between multiple variables considered to be related (Altunışık vd., 2012:264).

Table 2. KMO and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0,727
Bartlett's Test of Sphericity	Approx. Chi-Square	1571,121
	df (degree of freedom)	435
	Sig. (significance)	0,000

KMO (Kaiser-Meyer-Olkin) value was found to be 0,727. This value indicates that the sample size is sufficient and factor analysis can be used well for the data ($KMO > 0,5$). It is tested by Bartlett test that the data come from a multivariate normal distribution. Significance value is less than 0,05 and this value indicates that the analysis is significant.

Demographic Findings

In this pilot study's survey, the demographic information of the employees, the characteristics of the respondents and the differences obtained for the sub-objectives of the research are as follows.

Table 3. Demographic Information of Respondents

INFORMATION	VARIABLES	n	%
<i>Gender</i>	Male	38	47,5
	Famale	42	52,5
<i>Age</i>	18-20	5	6,3
	21-25	27	33,8
	26-30	24	30
	31-35	14	17,5
	36 and Over	10	12,5
<i>Education</i>	Primary Education	3	3,8
	High School	43	53,8
	Associate	9	11,3
	Licence	25	31,3
<i>Work Experience</i>	0-1 Years	18	22,5
	2-3 Years	12	15,0
	4-5 Years	11	13,8
	6 Years and Over	39	48,8

When the demographical distribution of the respondents is examined, 47.5% of the respondents are men and 52.5% are women. The labor force of the managers and personnel working in the survey was taken into consideration and the number of men and women was kept at an approximate number. Of the respondents, 6.3% were in the 18-20, 33.8% in the 21-25, 30% in the 26-30, 17.5% in the 31-35 and 12.5% in the 36 and over groups. The average age of the questionnaire was broad to get the opinion of people of all ages. Since the training and work experience of managers and staff is important in terms of survey data, it is included in the survey. Of the respondents, 3.8% are primary education, 53.8% are high school, 11.3% are associate degree and 31.3% are license. 22.5% of the respondents have 0-1, 15% 2-3, 13.8% 4-5 and 48.8% have

6 years or more work experience.

Table 4. Distribution of Operational Information

INFORMATION	VARIABLES	n	%
<i>Number of Stars of the Business</i>	4 Stars	16	20,0
	5 Stars	64	80,0
<i>Activity Period of the Business</i>	3-5 Years	9	11,3
	6 and Over	71	88,8
<i>Number of Employees Employed in the F&B Section</i>	51-100	54	67,5
	101-200	17	21,3
	201-300	2	2,5
	301 and Over	7	8,8

20% of the respondents work in 4-star hotels and 80% in 5-star hotels. 11.3% of the activity period of the business by survey participants have 3-5 years and 88,8% of them are 6 years or more. The number of employees employed in the F&B department of the surveyed respondents is 51-100% in 67,5%, 101-200 in 21,3%, 201-300 and 2,5% in 201,300 and 8,8% in 301 and over.

Table 5. Findings for determining the attitudes/opinions of the managers in the cost control system

	I Strongly Agree		I Agree		No Idea		I do not Agree		I Strongly Disagree			
	f	%	f	%	F	%	f	%	f	%	X	Ss
The business is making accurate revenue forecasts while producing food and beverages.	25	31,3	29	36,3	26	32,5	-	-	-	-	2,01	0,803
The entity has long-term estimates.	28	35,0	28	35,0	24	30,0	-	-	-	-	1,95	0,810
The company controls F&B costs by operating cost control system.	37	46,3	26	32,5	17	21,3	-	-	-	-	1,75	0,788
The business provides cost control by relying on approved production sites only, with materials to be received in the	42	52,5	17	21,3	18	22,5	2	2,5	1	1,3	1,79	0,964

Costs Control Systems Used In The F&B Department Of The Hotels: Istanbul Provincial Example

F&B area												
The entity decides to purchase materials based on comparison.	49	61,3	24	30,0	7	8,8	-	-	-	-	1,48	0,656
The business keeps a written record during the purchase of materials to the F & B section and accepts the receipt of the products and signs the record.	46	57,5	27	33,8	7	8,8	-	-	-	-	1,51	0,656
The business returns unused items to storage and records returns.	48	60,0	26	32,5	6	7,5	-	-	-	-	1,48	0,636
The business is purchasing the right amount of food for use, which ensures high productivity.	46	57,5	21	26,3	10	12,5	3	3,8	-	-	1,63	0,848
The business calculates the monthly usage cost for each stock that arrives at the F & B department.	43	53,8	20	25,0	14	17,5	3	3,8	-	-	1,71	0,889
The business evaluates food items by grouping them.	50	62,5	18	22,5	12	15,0	-	-	-	-	1,53	0,746
There is adequate or sufficient devolution to control the cost of the business.	45	56,3	29	36,3	4	5,0	2	2,5	-	-	1,54	0,711
In business, managers perform physical controls to ensure successful implementation of the cost control system.	52	65,0	24	30,0	2	2,5	2	2,5	-	-	1,43	0,671
Effective use of existing production and resource factors in business provides advantages in cost control.	56	70,0	23	28,7	1	1,3	-	-	-	-	1,31	0,493
In business, sales history is maintained and future sales levels are estimated.	52	65,0	21	26,3	7	8,8	-	-	-	-	1,44	0,653
The production areas of the products in which the production is needed affect the cost.	61	76,3	14	17,5	4	5,0	1	1,3	-	-	1,31	0,628
The presentation/visualization in the business affects the cost.	77	96,3	3	3,8	-	-	-	-	-	-	1,04	0,191
Serving ratio applied to business affects cost.	74	92,5	4	5,0	2	2,5	-	-	-	-	1,10	0,377
The special days organized in the business affect the cost.	74	92,5	5	6,3	1	1,3	-	-	-	-	1,09	0,326
The fact that the foods used are branded products affect the cost.	75	93,8	3	3,8	1	1,3	1	1,3	-	-	1,10	0,439

Cost control process of business helps to reduce prices.	65	81,3	12	15,0	3	3,8	-	-	-	-	1,23	0,503
The business uses contemporary cost method.	37	46,3	13	16,3	29	36,3	1	1,3	-	-	1,93	0,938
Business management obtains accounting information on request.	47	58,8	23	28,7	10	12,5	-	-	-	-	1,54	0,711
Detailed accounting information is reported directly to the management in business.	40	50,0	21	26,3	19	23,8	-	-	-	-	1,74	0,823
Cost information is updated and presented in real time in business.	35	43,8	21	26,3	24	30,0	-	-	-	-	1,86	0,853
The business is taking non-financial measures related to employees.	35	43,8	19	23,8	10	12,5	14	17,5	2	2,5	2,11	1,222
It documents the non-financial aspects of capital investment in business.	40	50,0	13	16,3	17	21,3	10	12,5	-	-	1,96	1,107
While business capital investments are evaluated, capital cost is calculated and used in the reduction of cash flow.	41	51,2	23	28,7	16	20,0	-	-	-	-	1,69	0,789
The business knows the strengths and weaknesses of competitors.	49	61,3	25	31,3	6	7,5	-	-	-	-	1,46	0,635
The enterprise is strategically pricing products.	50	62,5	18	22,5	12	15,0	-	-	-	-	1,53	0,746
The business is modernizing its cost accounting to meet reality.	36	45,0	25	31,3	19	23,8	-	-	-	-	1,79	0,807

In Table 5, the distribution of the attitudes/opinions of the managers in the cost control system was examined. Accordingly, the most important elements of the survey respondents in F&B cost control system "The presentation/visuality applied to the business affects the cost", "The fact that the foods used are branded products affect the cost", "The portion of the service applied to the business affects the cost" and "Special days organized in the business affect the cost" were identified as expressions. Factors that the survey respondents regarded as unimportant is the F&B cost control system "The business is taking non-financial measures related to employees", "The business provides cost control by relying on approved production sites only, with materials to be received in the F&B area" and "Business documents non-financial aspects to assess capital investments" were identified as expressions.

Table 6. Results of One-Way ANOVA to Determine the Attitudes/Opinions of the Manager and the Personnel in the Cost Control System

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	2,979	4	0,745	6,199	0,000
Within Groups	9,010	75	0,120		
Total	11,989	79			

$p < 0,001$

In Table 6, one way variance (ANOVA) analysis was used to determine the attitudes/opinions of managers and staff in the cost control system. According to one way analysis of variance result; it was understood that there was a significant difference between the groups ($p < 0,001$). $P = 0,000$ with $F = 6,199$ in the 4/75 degree of freedom and it is also understood that the managers and the personnel working in the enterprise are satisfied with the cost control system.

Table 7. Results of Bonferroni Analysis to Determine the Attitudes/Opinions of the Manager and the Personnel in the Cost Control System

Bonferroni

					95% Confidence Interval		
		Mean Difference (I-J)	Std. Error	Sig.	Lower Bound	Upper Bound	
Work experience	Work experience						
	0-1 Year	2-3 Years	,23241	,12754	,434	-,1131	,5779
		4-5 Years	,44478*	,13097	,007	,0900	,7996
		6 Years and Over	,47920*	,09752	,000	,2150	,7434
2-3 Years	0-1 Year	-,23241	,12754	,434	-,5779	,1131	
		4-5 Years	,21237	,14286	,847	-,1746	,5994
		6 Years and Over	,24679	,11297	,192	-,0593	,5529
4-5 Years	0-1 Year	-,44478*	,13097	,007	-,7996	-,0900	
		2-3 Years	-,21237	,14286	,847	-,5994	,1746
		6 Years and Over	,03442	,11684	1,000	-,2821	,3509
6 Years and over	0-1 Year	-,47920*	,09752	,000	-,7434	-,2150	
		2-3 Years	-,24679	,11297	,192	-,5529	,0593
		4-5 Years	-,03442	,11684	1,000	-,3509	,2821

The mean difference is significant at 0.05 level.

Work experience was selected for Benferroni analysis. Because in the survey, satisfaction and opinions of managers and staff in cost control systems used in their businesses were taken. The closest work experience to this approach was deemed appropriate. Benferroni test is used to find the group that makes the difference when there is a difference between more than two groups. In Table 7, bonferroni analysis was used to determine the attitude/opinion differences of the managers and staff in the cost control system. According to Bonferroni analysis result; it was un-

derstood that there was a significant difference between the groups ($p < 0,05$).

CONCLUSIONS

In this study, the literature was searched and the manager and staff questionnaire study in the F&B section of the hotels were applied. Therefore, it has been understood that the use of cost control method in F&B have positive and negative views of managers and staff.

According to the survey results of this pilot study, it was understood that the presentation/visuality applied in the enterprise affected the cost. The quality of the nutrients used affects the cost. However, the special days and the portion rate applied affect the cost. According to these results, it is understood that many factors affect cost. In addition, this situation has been understood to bring profit to the business.

According to the research, the company's cost control process helps to reduce prices and it is understood that the production areas of the products needed do not affect the cost. In line with these results, it is beneficial for the business to find better methods.

According to the results of the survey, in order to gain an advantage in terms of cost control, the company should use its current production and resource factors in an adequate and effective manner. For this, managers need to perform physical control. In addition, the enterprise should evaluate the grouping of foodstuffs and estimate their sales levels. The results of these survey questions in the research are of medium level and the business should identify better strategies and improve them.

According to the survey results, the business should determine the strengths and weaknesses of the competitors. It was also understood that the entity did not buy the right amount of food and therefore could not make the desired level of profit. However, it was understood that there was not sufficient delegation of authority for cost control. In this case, the company needs to provide good warehouse in and out when purchasing products. Business managers should ensure the transfer of authority to the personnel and care must be taken not to interrupt the work done in the business.

According to the survey results of this pilot study, the enterprise should make long-term forecasts and use contemporary cost method. Business managers should take non-financial measures related to personnel. Accurate income estimates should be made in the enterprise and the profit of the enterprise should be increased. However, cost information should be updated frequently and presented in real time in the business.

In the survey conducted, it was understood that the employer did not adequately take non-financial measures. They also stated that the managers and staffs of the business rely only on approved production sites for the materials to be delivered to the F&B section and that they provide cost control. However, it has been understood that businesses are not sufficient in terms of managers and staff that document non-financial aspects to assess capital investments.

With the above data, studies on cost control method in our country can be done as follows:

- In the F&B department, it is possible to investigate what non-financial measures have not been taken on the employees of the business.
- It is possible to work on materials that are received in the F&B section that are not requested for materials other than approved production areas.

- Non-financial aspects can be explored to assess capital investments.

In the cost control system applied in the F&B department of the hotels, not only the income of the business should be considered but also the health and safety of the personnel should be maintained. It also needs to take into account the disadvantages of the enterprise when making high profits. In order to realize an effective cost control system in F&B, it should give importance to human resources management. Therefore, enterprises should train their current personnel and make sure that they are educated especially in the field when selecting personnel.

This study is important in determining the positive and negative aspects of the cost control system by determining the attitudes / opinions of the managers and the personnel in the cost control system and it is thought to be beneficial to the scientific studies to be done after that.

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