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Accounting and Financial Strategies and Practices in 5-Star
Accommodation Businesses

5 Yıldızlı Konaklama İşletmelerinde Muhasebe ve Finans
Stratejileri ve Uygulamaları

*Mehmet SAĞIR
Semih BÜYÜKİPEKÇİ
Ayşegül GÜDÜL

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* Sorumlu Yazar, Doç. Dr., Selçuk Üniversitesi, Turizm Fakültesi, Turizm Rehberliği Bölümü, Konya / Türkiye. ORCID: <https://orcid.org/0000-0002-7081-5462>, E-mail: msagir@selcuk.edu.tr

Doç. Dr., Selçuk Üniversitesi, Turizm Fakültesi, Turizm İşletmeciliği Bölümü, Konya / Türkiye. ORCID: <https://orcid.org/0000-0002-5617-4021>, E-mail: sbipekci@selcuk.edu.tr

Doktora Öğrencisi, Selçuk Üniversitesi, Sosyal Bilimler Enstitüsü, Turizm İşletmeciliği ABD, Konya / Türkiye. ORCID: <https://orcid.org/0000-0002-7217-1947>, E-mail: aysegulgudul@hotmail.com



Accounting and Financial Strategies and Practices in 5-Star Accommodation Businesses

Mehmet SAĞIR, Semih BÜYÜKİPEKÇİ & Ayşegül GÜDÜL

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Özet

Günümüzde, örgütlerin çevresel şartlara uyum sağlamak ve varlıklarını sürdürmek için bazı stratejiler geliştirmesi gerekmektedir. Sürdürülebilirliğin sağlanması noktasında örgütün finansal durumu önemi göz önüne alındığında, muhasebe ve finans departmanının büyük öneme sahip olduğunu söylemek mümkündür. Araştırmanın amacı, 5 yıldızlı konaklama işletmelerinde yürütülen muhasebe ve finans stratejileri ile uygulamalarının neler olduğunun belirlenmesidir. Çalışma grubu Konya'da faaliyet göstermekte olan 5 yıldızlı konaklama işletmelerinin muhasebe ve finans departmanında yönetici olarak çalışan 8 kişiden oluşmaktadır. Katılımcılardan departmanlarındaki muhasebe-finance stratejileri ve uygulamalarının neler olduğunun öğrenilmesi için yarı yapılandırılmış görüşme formundan faydalanılmıştır. İçerik analizi sonucuna göre 10 tema belirlenmiştir. Elde edilen sonuca göre konaklama işletmelerinin muhasebe ve finans departmanlarının ana yönetsel uygulamaları arasında finansal raporlama ve bütçeleme yer aldığı ve bunların geliştirilmesi için teknolojik entegrasyondan faydalandığı belirlenmiştir. Ayrıca, stratejik hedeflerle uyum için SWOT analizinden faydalandığı, finansal stratejilerin belirlenmesinde ekonomik koşullar, bütçeleme ve örgütsel hedeflerin etken olduğu, farklı performans ölçüm yöntemleri ve farklı teşvik sistemleri kullanıldığı, süreçlerin etkinliğinin değerlendirilmesi noktasında risk değerlendirmesi ve verimlilik analizleri yapıldığı ve eğitim ve geliştirme programlarının faydalı olduğu belirlenmiştir.

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Abstract

In today's world, organizations need to develop some strategies in order to adapt to environmental conditions and sustain their existence. Considering the importance of the financial situation of the organization in ensuring sustainability, it is possible to say that the accounting and finance department is of great importance. The aim of the research is to determine the accounting and finance strategies and practices carried out in 5-star accommodation establishments. The study group consists of 8 people working as managers in the accounting and finance departments of 5-star accommodation establishments operating in Konya. A semi-structured interview form was used to learn from the participants about the accounting-finance strategies and practices in their departments. According to the results of the content analysis, 10 themes were identified. According to the results, financial reporting and budgeting are used, SWOT analysis is used, economic conditions, budgeting, and organizational goals key factors in determining financial strategies. Various performance measurement methods and incentive systems are applied, while risk assessments and efficiency analyses are conducted to evaluate the effectiveness of process, and training and development programs are deemed beneficial.



Accounting and Financial Strategies and Practices in 5-Star Accommodation Businesses

Introduction

In today's world, where the global economy plays a dominant role, businesses shape their strategies based on global, political, sectoral, and internal risk factors. In this context, organizations also implement their accounting and finance strategies accordingly. The occurrence of financial scandals on a global scale has increased the importance of accounting information systems. In Türkiye, a significant step was taken with the adoption of the International Financial Reporting Standards (IFRS) through Turkish Commercial Code No. 6102, allowing financial statements to be expressed in a common language within the global economic system. The accounting information system is the oldest among management information systems (Karacaer & İbrahimoglu, 2003). The accounting information system is primarily divided into two categories: financial accounting and managerial accounting. Financial accounting is the information system that manages a company's responsibilities towards the institutions and organizations with which it interacts. Managerial accounting, on the other hand, is entirely internally focused, organizing a company's internal dynamics and strategies. Companies that have established a robust accounting information system are well-positioned to make accurate decisions for the future.

Accounting provides users with the company's financial data in an organized manner through its specialized language. Accounting information has two primary user groups: internal and external. Internal users include managers who are responsible for organizing, managing, controlling, and planning the workflow within the company. In accommodation businesses, examples of these managers include those working in the front office, food and beverage, kitchen, purchasing, human resources, and housekeeping departments. External users, on the other hand, include entities such as the tax office, social security institutions, banks, and suppliers.

Given its central role in evaluating a company's success or failure, accounting serves an active function. The process, which begins with the accurate recording of information and documents into the accounting system, forms the foundation for the strategies businesses will pursue in the future. A well-structured information system facilitates accurate costing and management strategies, simplifying decision-making for leaders. Conversely, poorly structured information systems result in incorrect costing and management decisions, which can lead to significant economic challenges for businesses in the medium term.

This study aims to identify the strategies and practices carried out in the accounting and finance departments of five-star accommodation businesses by interviewing managers working in these departments. The strategies and practices to be identified include key managerial practices, the alignment of accounting and finance strategies with organizational strategies, factors influencing the determination of financial strategies, performance measurement, the relationship between organizational performance and financial performance, methods for evaluating process efficiency, risk management and internal control systems, continuous improvement initiatives, and training and development programs.

1. Literature Review

Today, organizations are significantly affected by various factors such as constant environmental changes, uncertainties, increased competition, social and legal shifts, and the rapid development of technology. While these factors make it difficult for organizations to ensure their continuity, it has become inevitable for them to take precautionary measures to cope with the challenges they face. To effectively manage these challenges, organizations need to develop strategies that incorporate new perspectives and ideas for quick and accurate adaptation (Akgemci, 2007). Strategic planning is defined as long-term planning, prepared by senior management that helps organizations achieve the goals aimed at fulfilling their mission and purpose. Strategic planning plays a crucial role in determining the current position of organizations before initiating operational activities (Eren, 2013).

Strategic management is the process of using an organization's resources efficiently and effectively to achieve its goals and objectives, enabling the organization to gain a competitive advantage and generate returns that exceed the average profit. The key aspect of strategic management is not to focus on routine tasks but to ensure the sustainability of the organization by securing long-term competitive advantages. Therefore, strategic management involves managerial decisions that will provide the organization with sustained competitive benefits (Ülgen & Mirze, 2013).

In the strategic management process, all management levels (lower, middle, and upper) should be involved, and each level should participate actively in strategic management (planning, implementation, etc.). To effectively implement the strategies determined within the framework of strategic management, policies must be coordinated and aligned with all functional areas. Functional strategies should be prepared by senior management in a way that is appropriate for middle and lower-level management. According to the value chain, functional strategies in organizations can be categorized into six groups: marketing, sales and service activities, production activities, procurement and logistics activities, human resources management activities, research and development (R&D) and technology development activities, and accounting and finance activities (Güleş & Türkmen, 2010).

The accounting departments of businesses encompass the company's economy, assets, related claims (liabilities and equity), changes in resources and claims, and cash flow. These elements should be presented in the financial statements of the company in the correct order, including its financial position, income, and cash flow statements (Barth & Schipper, 2008). Before implementing financial strategies, it is crucial for companies to conduct financial analyses to achieve these objectives. Financial analyses help organizations prepare the necessary groundwork for their strategies and ensure their successful implementation. The objectives of financial analyses in organizations are as follows (Ülgen & Mirze, 2013):

- Ensuring that the organization has enough assets to cover its equity and debt capital, and maintaining this balance,
- Securing sufficient cash flow to meet its debt obligations in a timely manner,
- Providing sufficient and appropriate financing to support the organization's growth and development.

Financial analyses allow organizations to thoroughly examine their financial situation, identify their strengths and weaknesses, and take steps accordingly. This, in turn, increases the likelihood of successfully implementing strategies and achieving organizational goals.

Organizations need performance evaluations to assess whether they have achieved their set goals and to determine the extent of their success. Criteria should be established for evaluating the

implementation of strategies designed to achieve these goals. These criteria can be both tangible and intangible, measurable and non-measurable (Küçüksüleymanoğlu, 2008). Performance evaluation can be applied in various areas such as human resources, marketing, and managerial accounting, and there are different approaches to performance evaluation (Franco-Santos et al., 2007).

Given the significant impact of economic conditions on every sector, including tourism, it is crucial to address management activities from a strategic perspective in the tourism industry (Güçlü, 2003). To gain a competitive advantage and avoid being affected by external factors, accommodation businesses, which represent the most comprehensive structure of the tourism sector, require well-planned strategies. When developing strategies in accommodation businesses, rapid changes in both internal and external factors can create challenges. More specifically, factors such as the lack of skills, experience, and knowledge among employees responsible for determining strategies, the seasonal fluctuations in prices within the tourism industry, the difficulty in accurately predicting demand, and the competitive environment are important considerations when formulating strategies.

Strategic management practices in accommodation businesses typically include competitive practices, specialization in goods and services, outsourcing, resource management, differentiation, as well as patent and cost strategies. Additionally, strategic tools commonly used in other sectors, such as portfolio analysis, scenario analysis, the Delphi technique, Q-sort analysis, and cost-benefit analysis, can be adapted for use in accommodation businesses (Kaya, 2010).

One of the key processes in strategic management that draws the attention of managers is operational decision-making. The aim of operational decisions is to manage the resource allocation process as effectively as possible. In this context, resources can be classified into budget resources and efficiency criteria. In budget resources, the focus is on human resources and financial assets, while in efficiency criteria, performance evaluation across departments is considered (Eren, 2013).

Identifying factors that are deemed effective in accounting and finance activities in comparison with competitors, as well as pinpointing strengths and weaknesses, is critical for determining accounting and finance strategies. The key points to address in this regard are as follows (Eren, 2013):

- The total amount and strength of financial resources,
- Lower capital costs compared to the sector and competitors,
- The effectiveness of the capital structure, with flexibility in resource allocation if additional capital needs arise,
- Establishing positive relationships with owners and shareholders,
- Conducting efficient and effective financial calculations, capital budgeting processes, and working capital management,
- Taking advantage of favorable tax conditions and investment incentives,
- Effectively managing the budgeting, auditing, and profit planning processes in accounting systems,
- Managing inventory valuation and stock policies.

Providing satisfactory answers to these questions in the accounting and finance departments can help businesses gain significant competitive advantages by enhancing financial robustness, resource efficiency, and investor appeal.

In the tourism sector, it is crucial for businesses to ensure continuity, growth, and sustained revenue generation. Considering the intense competition in the industry on both national and international

levels, transitioning to modern management practices is inevitable to withstand the competitive environment and even gain a competitive advantage. At this point, tourism businesses must focus on branding, ensuring service quality and its continuity, achieving continuous improvement and development in the services offered, and ensuring customer and employee satisfaction (Kara & Çavuş, 2014).

2. Methodology

2.1. Purpose, Significance, and Scope of the Study

The purpose of this study is to identify the accounting and finance strategies and practices employed in five-star accommodation businesses. Accordingly, a semi-structured interview form was utilized, and descriptive and content analyses were applied to interpret the data obtained. The aim of the research is to provide insights into the managerial practices of accounting and finance departments, the alignment of accounting and finance strategies with organizational strategies, the factors influencing the determination of financial strategies, performance measurement, the relationship between organizational and financial performance, process efficiency evaluation, risk management, continuous improvement initiatives, and training and development programs. Additionally, the study aims to determine the effects of these practices on the department and the overall accommodation business. It is expected that the results will contribute to both the literature and the accommodation businesses by identifying the benefits of general strategies and practices as well as those specifically developed by individual accommodation businesses.

2.2. Research Method

The research employed interviews, one of the qualitative research methods. The interview is a technique used to gather information by asking questions to individuals who have knowledge of a particular subject. Compared to other techniques, interviews are known for providing depth and flexibility to both the researcher and the interviewee (Aziz, 2020).

2.3. Study Group

The study sought to present the opinions of accounting department managers from five-star accommodation businesses operating in the province of Konya. In this context, interviews were conducted with accounting department managers from eight five-star accommodation businesses in Konya. In qualitative research, the originality of the selected sample is more important than its representativeness. Therefore, while quantitative studies tend to have larger samples, qualitative studies prioritize maintaining the originality of the study over sample size. Another reason for working with a smaller sample is that researchers invest their time and effort in reaching fewer participants to explore various visible and invisible aspects of the subject (Kıncal, 2022).

2.4. Data Collection Tools and Processes

A semi-structured interview form was used to deeply examine participants' responses and ask follow-up questions regarding the process. A pool of 17 questions was created, and 3 academic expert and a statistics center were consulted for evaluation. Following expert feedback, 7 questions were excluded, and 10 questions were included in the interviews. The questions in the interview form are as follows:

- What are the managerial practices in your accounting and finance department, and how are they developed?
- How do you think your accounting and finance strategies align with organizational strategies?

- What factors do you consider when determining financial strategies, and how do these align with your organizational goals and performance?
- How do you measure and evaluate the performance of the accounting and finance department?
- How do you assess the relationship between organizational performance and financial performance?
- How do you evaluate the effectiveness of your accounting and finance processes, and what are their impacts on efficiency?
- How are your risk management and internal control systems designed, and how do they comply with performance and ethical standards?
- How is technology used in accounting and finance functions, and how does it contribute to the reporting process?
- What steps are taken for continuous improvement in the accounting and finance department, and what was your most recent improvement?
- What types of training and development programs do you offer for your accounting and finance team, and how do they support team performance?

The semi-structured interview form was used to conduct face-to-face interviews with managers working at five-star accommodation businesses in Konya. Interviews were conducted with eight individuals over a 14-day period (20.11.2024-03.12.2024) during the hours when the employees were present at the accommodation businesses. Before the interviews began, the purpose of the research and its intended use were explained, and participants were informed that the conversations would be recorded on a voice recording device (phone) to ensure the information could be verified. The participants agreed to the recording as they trusted the researchers and found the explanations satisfactory. The longest interview lasted 1 hour and 4 minutes, while the shortest lasted 44 minutes. The average duration of the eight interviews was 51 minutes.

2.5. Data Analysis

Inductive descriptive analysis and content analysis techniques were used to interpret the interview outputs. Descriptive analysis allowed for direct quotes from the participants, bringing the information to life for the reader. During the content analysis phase, all interview data were transcribed into "Microsoft Office Word 2019" and transferred to the "MAXQDA 2020" software for coding. Open and axial coding processes were followed, and the coding was conducted NVivo. To ensure coding reliability, all transcriptions were thoroughly read twice by two researchers, and consensus was reached on the accuracy of the codes. Similar codes were grouped into categories, which were then combined to form themes.

2.6. Reliability, Transferability, and Confirmability

All audio recordings obtained during the interviews are stored digitally, and the documents into which the interviews were transcribed are also retained. Additionally, to check for errors in the transcription process, the researchers worked in coordination, and all data were coded using the software. The codes and outputs are stored separately by the researchers and can be shared with authorized personnel if needed.

2.7. Limitations of the Study

The study was conducted with managers working in the accounting and finance departments of five-star accommodation businesses operating in Konya. The study's focus on five-star accommodation businesses limited the collection of information regarding accommodation businesses with other star ratings. Furthermore, the busy schedules of the managers sometimes caused interruptions in the interviews, leading to occasional lapses in memory. Another limitation was the lack of similar studies in the literature, which made it difficult to make comparisons during the literature review and prevented the identification of similar or differing results.

3. Results

The demographic characteristics of the participants in the study are presented in Table 1. Participants were coded as P1, P2, P3, P4, P5, P6, P7 and P8.

Table 1. Demographic Characteristics

| | Gender | Age | Education Level | Total Work Experience | Current Company Tenure |
|-----------|--------|-----|-------------------|-----------------------|------------------------|
| P1 | Female | 31 | Bachelor's Degree | 9 years | 9 years |
| P2 | Male | 31 | Bachelor's Degree | 12 years | 8 years |
| P3 | Female | 34 | Associate Degree | 16 years | 6 years |
| P4 | Male | 37 | Associate Degree | 18 years | 15 years |
| P5 | Female | 49 | Associate Degree | 27 years | 9.5 years |
| P6 | Male | 29 | Associate Degree | 15 years | 8 years |
| P7 | Female | 39 | Bachelor's Degree | 17 years | 6 years |
| P8 | Male | 39 | Bachelor's Degree | 18 years | 5 years |

Based on the analysis of the data, ten main themes were identified. These themes are as follows: "Managerial Practices and Their Improvement in the Accounting and Finance Department," "Alignment of Accounting and Finance Strategies with Organizational Strategies," "Factors in Determining Financial Strategies," "Performance Measurement in the Accounting and Finance Department," "The Relationship Between Organizational and Financial Performance," "Effectiveness of Accounting and Finance Processes," "Risk Management and Internal Control Systems," "Technology in Accounting and Finance Functions," "Continuous Improvements in the Accounting and Finance Department," and "Training and Development Programs in the Accounting and Finance Department."

3.1. Managerial Practices and Their Improvement in the Accounting and Finance Department

During the interviews, participants were asked, "What are the managerial practices in your accounting and finance department, and how can they be improved?" The responses were coded using the NVivo vo method, and categories were identified. According to the categories obtained, information was gathered on the managerial practices in the accounting and finance departments of accommodation businesses, what could be done to improve these practices, and who determines the procedures. These results are illustrated in Figure 1.

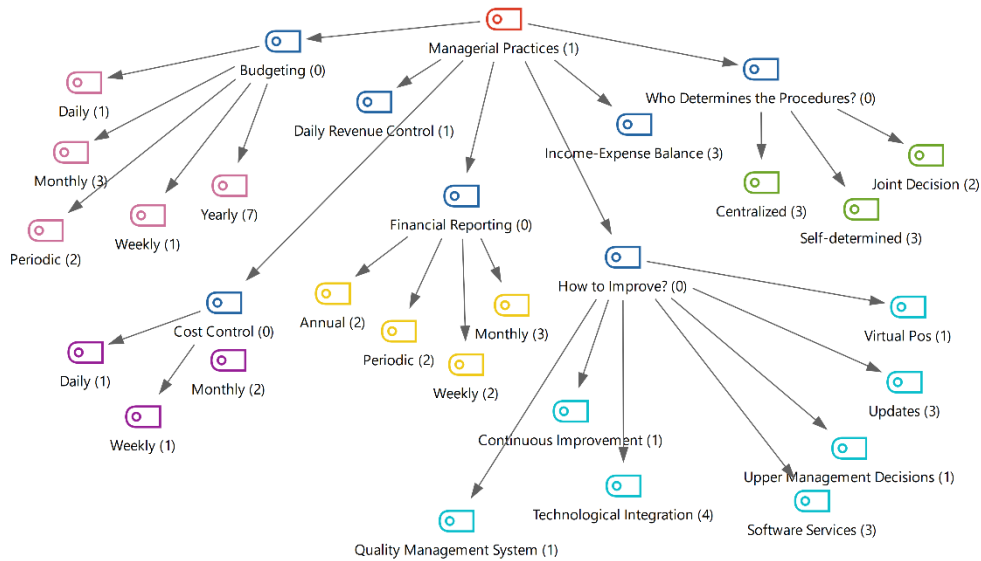


Figure 1. Managerial Practices and Their Improvement in the Accounting and Finance Department

Based on the participants' responses, it was concluded that budgeting and financial reporting are frequently conducted, technological integration is the most commonly used method for improvement, and the procedures vary depending on the accommodation's management style. P8 stated the following on the subject:

"...First of all, to maintain the balance between income and expenses, budgeting is carried out on a daily, weekly, monthly, and yearly basis, and the central management routinely monitors these budgets through reports. Monthly budgeting is particularly emphasized both by the central management and within our own department, and since it is the most important, an event and organization calendar for the following year is created at the end of each year, and the monthly budget is adjusted according to this annual plan." (Daily, Weekly, Monthly, Yearly Budgeting/Income-Expense Balance/Centralized Procedures).

Additionally, P1 and P2 mentioned that they carry out periodic budgeting. P2 stated the following regarding the subject:

"...We do budgeting. In the past, we used to do it annually, but for the last two years, we have been doing it semi-annually. As I mentioned, our cost control used to be long-term, but now it's more up-to-date. Sometimes it's done weekly or daily, depending on the price increases. Generally, we always have a monthly financial analysis. We also perform a semi-annual and annual induction." (Periodic Budgeting, Weekly and Daily Cost Control/Monthly, Periodic, and Annual Financial Reporting).

Regarding the managerial practices in the accounting and finance department, P3 stated the following: *"...Revenue reports are already a form of financial reporting. We prepare them on a weekly and monthly basis. In fact, if we count the end-of-day reports, we could say that we do them daily as well, since we report income here too." (Weekly, Monthly Financial Reporting).*

P6, unlike other participants, mentioned that they conduct daily revenue control and monthly cost control. He explained: *"...We monitor the hotel's daily revenues. We have department-specific revenue controls in place. Payments are also monitored. We track daily payments, credit cards, cash, bank transactions, customer invoices, and company invoices on a daily basis. There are reconciliations and collections with the companies we work with on a credit or current account basis, which are also done daily or weekly. Overall, this is what we do. On a monthly basis, we handle things like the hotel's expense and cost control, as well as inventory counts. For example, the hotel's*

fixed asset count is done annually, and the stock count is done monthly." (Daily Revenue Control/Monthly Cost Control).

Regarding who determines the procedures, P5 stated: "...We have our head office and the hotel we franchise. The three of us make decisions together." (Joint Decision).

P4, however, mentioned that they set the procedures themselves: "...We maintain the balance between income and expenses, collect receivables on time according to the receivables table, and pay debts on time. We prepare an annual budget at the beginning of the year, and we make sure that expenses do not exceed the budget, and we guide departments to generate revenue in line with the budget." (Maintaining Income-Expense Balance, Annual Budgeting, Self-Determined Procedures).

Regarding improvements in practices, while participants shared common views, some provided different responses. P2 mentioned the following on the subject: "...We are adapting to technology. We use the Akinsoft program. Since Akinsoft is a well-known brand, it fulfills our requests based on our needs." (Technological Integration, Updates, Software Services).

P6 was the only participant who mentioned using quality management systems for improvements and stated:

"...For instance, our quality management system started a year ago. Previously, every region and hotel had its own system. As I mentioned earlier, everything used to be handled locally, but now it's managed centrally. To be honest, our workload has decreased, and our responsibilities have diminished. On the other hand, it's actually better to manage everything centrally." (Quality Management System).

P3 was the only participant who mentioned implementing upper management decisions and using point-of-sale (POS) systems, and explained:

"...We don't directly develop things ourselves because we are a corporate hotel. We implement the decisions made by upper management, so we are the implementers, not the developers. For example, we are currently using a virtual POS system. Before guests arrive at the hotel, they can complete the check-in process faster by using the virtual POS system during the reservation stage, and this is possible thanks to technology." (Upper Management Decisions/Virtual POS).

P1 mentioned benefiting from continuous improvement and explained: "...We have continuous improvement, and we are very satisfied with the program we use. The development and updates help us understand each other better. We have been working together for a long time, and we collaborate. We are able to express ourselves and they can express themselves, and we can come to a mutual understanding." (Continuous Improvement).

3.2. Alignment of Accounting and Finance Strategies with Organizational Strategies

During the interviews, participants were asked, "How do you think your accounting and finance strategies align with organizational strategies?" The responses were coded using the NVivo method, and categories were identified. According to the categories obtained, it was determined that the alignment of accounting and finance strategies with organizational strategies in accommodation businesses is beneficial. These results are illustrated in Figure 2.

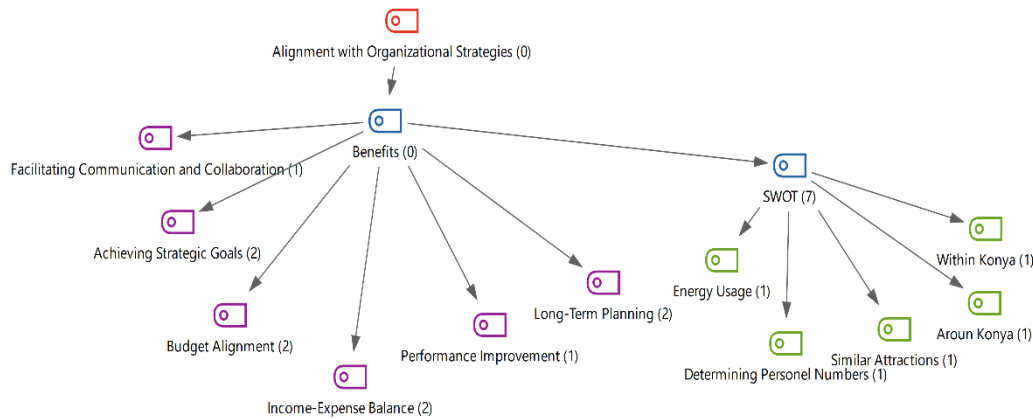


Figure 2. Alignment of Accounting and Finance Strategies with Organizational Strategies

Based on the participants' responses, it was concluded that aligning accounting and finance strategies with organizational strategies has certain benefits. P7 stated the following on the subject:

"...It is important that the annual budgets we create align with the reports we receive through our system. We report these to our owner. Therefore, our strategic goals are progressing in alignment. These programs help us establish communication and collaboration. At the same time, they improve our performance by ensuring coordination between hotel departments." (Budget Alignment/Income-Expense Balance/Facilitating Communication and Collaboration/Performance Improvement). On the same topic, P2 stated: *"I believe they are aligned. It helps us achieve our strategic goals and long-term planning."* (Achieving Strategic Goals/Long-Term Planning).

Regarding SWOT analysis, P5 mentioned: *"...SWOT analysis is conducted based on the following. Currently, the largest expenses for hotels are personnel and energy. These two are always included in the SWOT analysis. We now do this not only with hotels but also with the industry. Among hotels, we typically benchmark Konya, Nevşehir, and Pamukkale. These are our competitors in the tourism network. We evaluate the customer portfolio accordingly."* (Determining Personnel Numbers/Energy Usage/Similar Attractions).

P8 said: *"...We conduct SWOT analysis, and when we identify weaknesses, we work on addressing them, but we don't currently have any weaknesses. We evaluate this within Konya based on room, price, location, and price assessment, also considering segment differences."* (Within Konya).

P1 also commented on the subject: *"...We typically do it with hotels around Konya. We research nearby hotels and see what they are doing."* (Around Konya).

3.3. Factors in Determining Financial Strategies

During the interviews, participants were asked, "What factors do you consider when determining your financial strategies, and how do these align with your organizational goals and performance?" The responses were coded using the NVivo method, and categories were identified. According to the categories obtained, information was gathered regarding the factors influencing the determination of financial strategies in accommodation businesses and their alignment with organizational goals and performance. These results are illustrated in Figure 3.

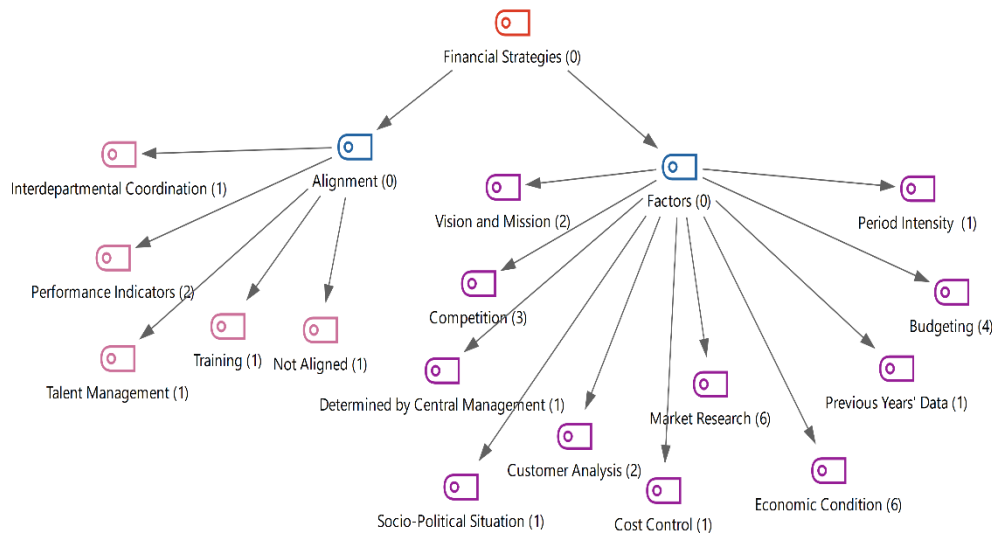


Figure 3. Factors in Determining Financial Strategies and Their Alignment

Based on the participants' responses, it was concluded that the most influential factors in determining financial strategies are economic conditions and budgeting. The alignment of these strategies with organizational goals and performance varies across accommodation businesses. P1 stated the following on the subject:

"...We completely determine this based on economic conditions and the intensity of the period. Our vision is to make our guests feel comfortable, as if they are staying in their own homes. We determine our strategies in relation to our strategic goals and according to our budgeting. All of these factors cause and result together. I think that's how it works. I believe it aligns with our performance indicators. In this regard, we place great importance on our guests' feedback." (Economic Conditions/Period Intensity/Vision and Mission/Budgeting/Performance Indicators).

P3 expressed the following: *"First, the country's economy, second, regional competition, inflation, and then the data from the previous year also influence this—whether we are performing well or poorly, and what we should do to improve. We also conduct market research for these factors."* (Competition/Economic Conditions/Previous Years' Data/Market Research).

Similarly, P7 stated: *"The country's economy, socio-political situation, the exchange rate of the dollar, are we facing an impending war? A possible conflict with the Far East would greatly affect us. Our relations with Russia impact us as well. These are entirely bureaucratic issues. If we are planning an investment, we conduct market research accordingly and develop strategies. We also have destination-focused strategies. In this way, we conduct competitive analysis. We also make adjustments based on customer demands, and to ensure alignment, we sometimes transfer employees between departments based on their skills."* (Economic Conditions/Socio-Political Situation/Market Research/Talent Management/Competition/Customer Analysis).

Regarding this issue, P5 commented: *"...We've shifted more toward cost-saving. Before the pandemic, our occupancy rates were high, so costs were not a significant concern, but after the pandemic, cost calculations and budgets have become more sensitive. Since costs fluctuate, we inevitably focus more on them."* (Cost Control).

P2 added: *"...It's in alignment. Everything in our business revolves around getting payment and ensuring guest satisfaction. Satisfying the guest is the job of the service staff, while receiving payment*

is primarily the responsibility of the front desk. The front desk handles it, and the accounting department checks and verifies its accuracy." (Interdepartmental Coordination).

P4 stated: "...If the staff requests cross-training, we can provide it. For example, if someone in the reception is studying accounting and asks for help because they don't know much about it, we can assist them by allowing them to come in an hour or an hour and a half early during work hours. If we need external training and it's paid, we are tied to the head office, and they need to approve it. If it's free, we can take any training we want from anywhere." (Training).

P6, however, had a different response: "...This doesn't exactly fall within my area of responsibility. Here, we are part of the lower-tier staff. Since the accounting and finance supervisors handle this topic, we don't have much knowledge about it. These aren't issues typically shared with the lower staff. We're not involved in budget planning or monthly meetings. Even if we are team leaders, certain information, such as reports, isn't shared with us, so I don't think there is alignment." (Determined by Central Management/Not Aligned).

3.4. Performance Measurement in the Accounting and Finance Department

During the interviews, participants were asked, "How do you measure and evaluate the performance of the accounting and finance department?" The responses were coded using the NVivo method, and categories were identified. Based on the categories obtained, information was gathered on how performance measurement is conducted in the accounting and finance departments of accommodation businesses. These results are illustrated in Figure 4.

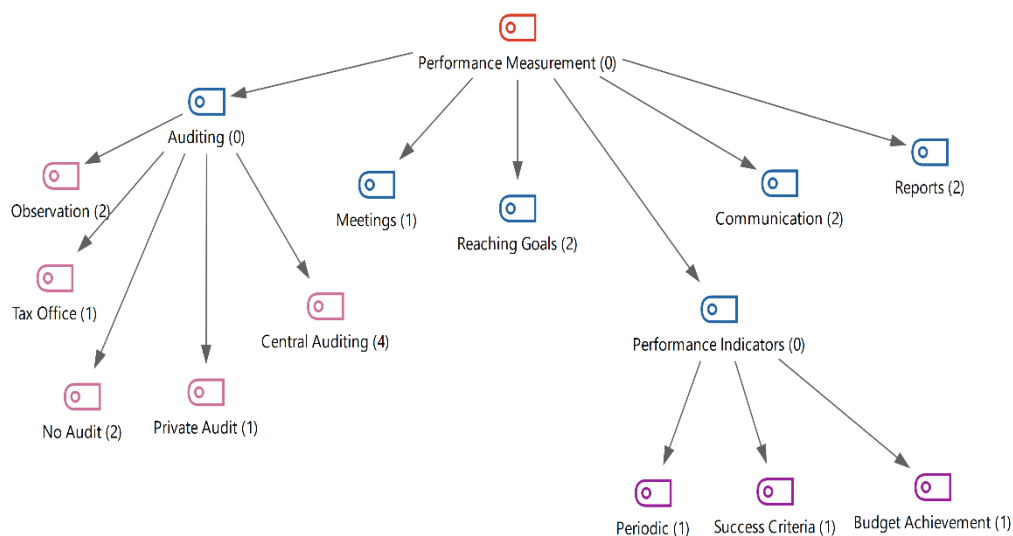


Figure 4. Performance Measurement in the Accounting and Finance Department

Based on the participants' responses, it was found that performance measurement in the accounting and finance departments of accommodation businesses is conducted in various ways, with auditing being the most frequently used method. P5 stated the following on the subject:

"There is both reporting and measurement. These measurements are not just based on the reports they prepare for us. Accounting doesn't only deal with income and expenses; it also evaluates external purchasing and sales, all of which are assessed individually. We usually evaluate these ourselves, but our head office also evaluates them, so it's not just us." (Reports/Central Auditing).

P1 stated: "We mostly conduct a lot of observation. We hold meetings from time to time and consult with each other. We assess the situation according to the conditions of the period. We monitor our income and expenses, and sometimes we evaluate the situation based on our annual revenues or

profits. We have set goals, and to see if we have reached them, we do periodic evaluations. For example, we have different targets for periods like winter, summer, the Şeb-i Arus, and other fairs. According to these, we have periodic performance indicators. Our goals and success criteria include kindness, politeness, and empathy. There is continuous open communication between our accounting department and other departments." (Observation/Meetings/Reaching Goals/Success Criteria/Periodic/Communication).

P4 added: *"There is no such audit. If we meet the budget, we are successful. It's self-evident."* (No Audit/Budget Achievement).

Similarly, P6 mentioned that they do not conduct audits. Regarding the topic, P7 said:

"External auditing is done by a private audit firm, which is arranged by the head office and conducted twice a year. There's also an annual audit done by the head office. When the head office audits, they check our brand standards, but when the private audit firm does it, they assess legal compliance." (Private Audit/Central Auditing).

P2 further added: *"...An external certified public accountant audits the accounting. There are also audits conducted by the tax office."* (Tax Office).

3.5. The Relationship between Organizational Performance and Financial Performance

During the interviews, participants were asked, "How do you assess the relationship between organizational performance and financial performance?" The responses were coded using the NVivo method, and categories were identified. Based on the categories obtained, insights regarding the relationship between organizational and financial performance in accommodation businesses were gathered. These results are illustrated in Figure 5.

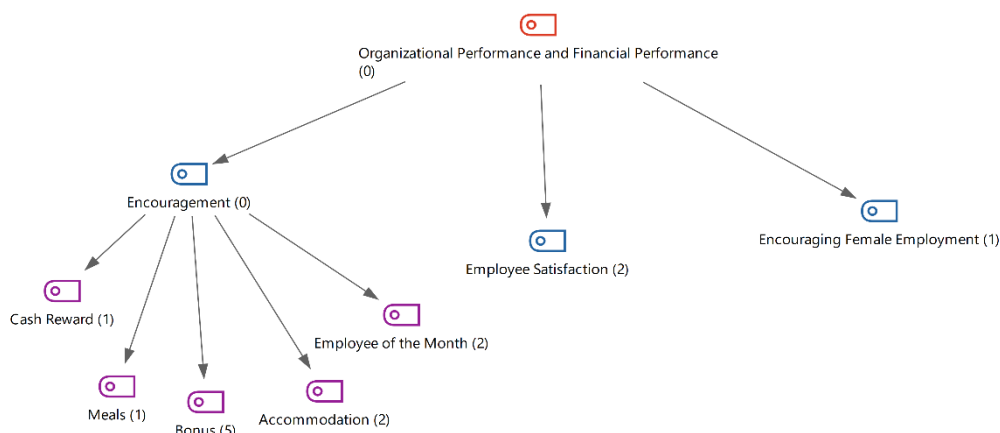


Figure 5. The Relationship between Organizational Performance and Financial Performance

Based on the participants' responses, it was found that incentive systems are the most commonly used method in managing the relationship between organizational performance and financial performance. P7 stated the following on the subject: *"I believe they are aligned. We have a bonus system in place for department managers if they meet the targeted budget. Additionally, small gestures are made within the department to ensure guest satisfaction. For example, we offer breakfast at X hotel or accommodation at other hotels in our chain to staff or departments that receive a high number of positive reviews that month. Our brand also has certain obligations, such as requiring a percentage of our employees to be women and maintaining a minimum number of female managers. These are some of the standards we follow."* (Bonus/Employee of the Month/Meals/Accommodation/Encouraging Female Employment).

P5 added: *"...We have the Employee of the Month program, and bonuses are given if sales exceed a certain amount. First, each department manager selects their own employee of the month, and then*

we put it to a vote. More than one person can be selected. The reward varies; sometimes we give a gold coin or a cash bonus." (Employee of the Month/Bonus/Cash Reward).

P3 mentioned: *"...Organizational performance directly affects financial performance. If you demonstrate good sales performance, it will naturally reflect on the financial side. If you don't make sales, you'll see a financial decline. To increase this, we have a bonus system in place, and we give small gifts to employees, especially on special days like Mother's Day and Father's Day."* (Bonus/Employee Satisfaction). Similarly, P2 also emphasized the importance of employee satisfaction.

3.6. Effectiveness of Accounting and Finance Processes

During the interviews, participants were asked, "How do you evaluate the effectiveness of your accounting and finance processes, and what are their impacts on efficiency?" The responses were coded using the NVivo method, and categories were identified. Based on the categories obtained, it was concluded that the effectiveness of processes in the accounting and finance departments is evaluated in different ways, and these processes have varying impacts on efficiency. These results are illustrated in Figure 6.

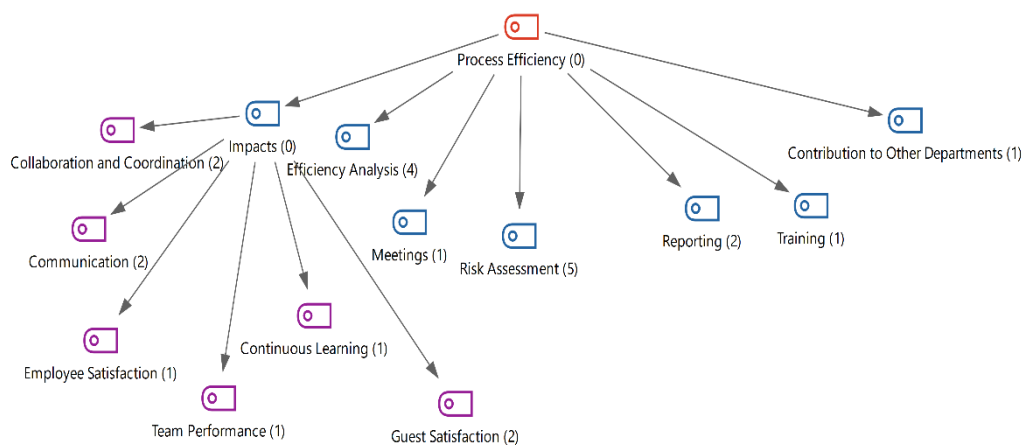


Figure 6. Evaluation of the Effectiveness of Accounting and Finance Processes and Their Impacts

Based on the participants' responses, it was concluded that risk assessment is the most commonly used method for evaluating the effectiveness of accounting and finance processes, and these processes have various impacts. P6 stated the following on the subject:

"...We don't always have time to do it, but we do hold small meetings. From the perspective of the work I do, I believe we are contributing to the business and benefiting other departments." (Meetings/Contribution to Other Departments).

P4 added: *"...In this regard, we also conduct risk assessments and organize training to mitigate them. These definitely have an impact on efficiency. For example, when an employee works in a peaceful and happy environment, it affects their performance. This, in turn, reflects on guest satisfaction, and happy guests are always a source of income for us."* (Efficiency Analysis/Training/Risk Assessment/Employee Satisfaction/Guest Satisfaction).

P1 stated: *"...We don't have an analysis specifically for evaluating the efficiency of departments; we just have our own relative reports. Our team relationships are very honest and healthy. Most of the time, we don't have a hierarchical structure. Everyone does their job, so we are constantly in communication and can easily track each other's work. To improve this, we are constantly consulting with each other."* (Reporting/Continuous Learning/Collaboration and Coordination/Team Performance).

Regarding the topic, P2 mentioned: "...Cross-functional relationships are strong. Communication is fast. Interdepartmental cooperation and coordination are done quickly." (Communication/Collaboration and Coordination).

3.7. Risk Management and Internal Control Systems

During the interviews, participants were asked, "How are your risk management and internal control systems designed, and how do they align with performance and ethical standards?" The responses were coded using the NVivo method, and categories were identified. Based on the categories obtained, it was found that accommodation businesses use different methods for internal control, while cybersecurity is the most emphasized aspect in risk management. These results are illustrated in Figure 7.

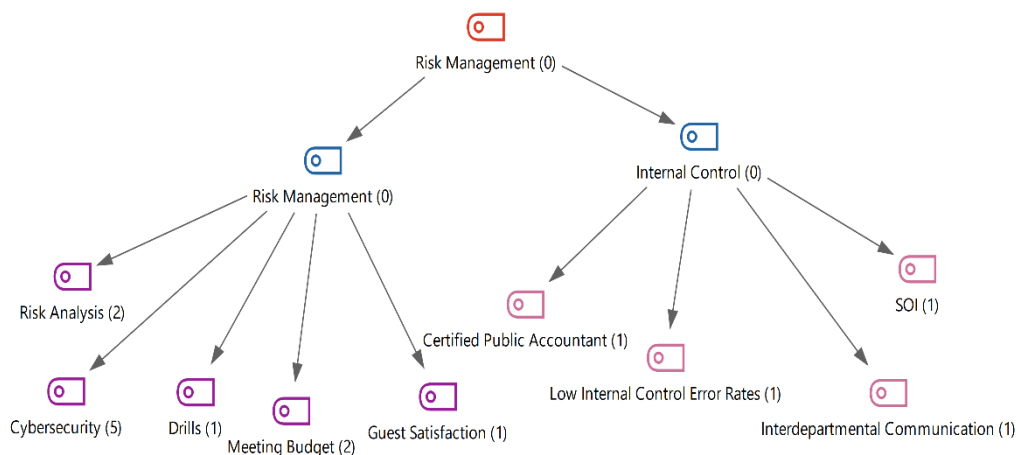


Figure 7. Risk Management and Internal Control Systems

Based on the participants' responses, it was found that internal control systems vary across accommodation businesses, with the most attention in risk management being focused on cybersecurity.

P7 stated the following on the subject: "...We have a guest relations department. At the end of each day, both guest surveys and the reports we send are compiled into a report. The general manager reviews these in monthly meetings, and actions are taken accordingly. This helps reduce our risks." (Guest Satisfaction).

P4 added: "...We plan based on what we need to do to meet the monthly budget. There are also audits conducted by the head office. We have something called SOI (Standart Operating Instructions), which sets the rules that everyone must follow. A person from the head office is assigned to oversee this, and when they come, they stay at the hotel for 3-4 days to check if things are done according to the standard, and at the end of the audit, tests are conducted." (Meeting Budget/SOI).

P3 mentioned: "...Regular drills are conducted periodically, for example, fire drills. Training is provided to staff for these, as they are mandatory." (Drills).

P1 stated: "...We conduct risk analysis and SWOT analysis, and we evaluate the results. Risk control is done in advance. We ensure this by constantly meeting with departments. Based on interdepartmental meetings, we make recommendations. We then create reports accordingly. I believe our internal control error rates are very low." (Risk Analysis/Interdepartmental Communication/Low Internal Control Error Rates).

Regarding the subject, P2 said: "...We conduct risk analysis and report it. We have reports on a weekly, monthly, quarterly, semi-annual, and annual basis. Internal audits are conducted by the certified public accountant, and external audits are done by the tax office. We also receive external services to protect against cyberattacks, in addition to having our own technical team. We have an

in-house developer to safeguard against hacking, and all our data is backed up on the server." (Certified Public Accountant/Cybersecurity).

3.8. Technology in Accounting and Finance Functions

During the interviews, participants were asked, "How is technology used in accounting and finance functions, and how does it contribute to the reporting process?" The responses were coded using the NVivo method, and categories were identified. Based on the categories obtained, information was gathered regarding the programs used in the accounting and finance departments of accommodation businesses, their contributions, and the integrations involved. These results are illustrated in Figure 8.

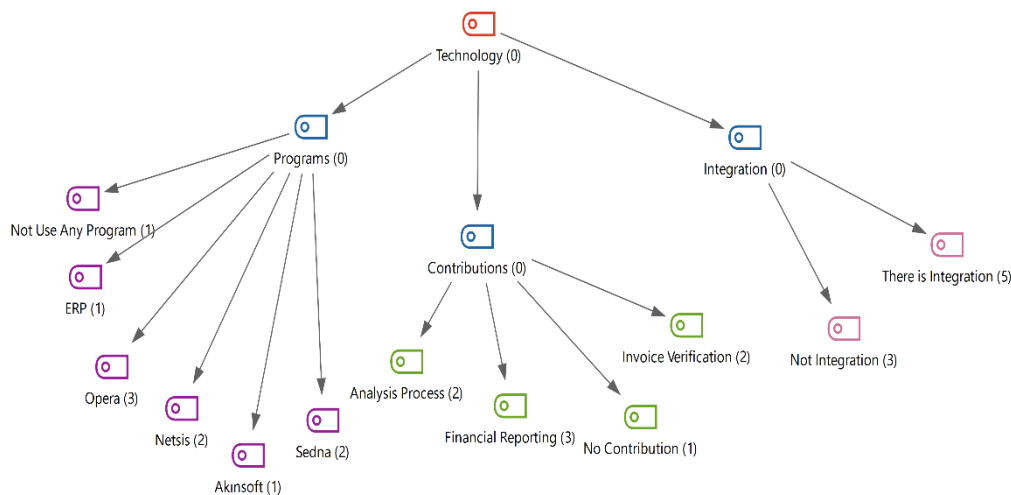


Figure 8. Technology in Accounting and Finance Functions

Based on the participants' responses, it was found that different programs are used in the accounting and finance departments, with most accommodation businesses having program integrations, and these programs offer various contributions. The participants provided the following responses regarding the programs they use:

P1 stated that they do not use any programs, while P2 mentioned using Akinsoft and ERP, P3 uses Opera and Netsis, P4 uses Netsis, and P5 and P6 use Sedna. P7 and P8 indicated that they use Opera. Regarding integration, P2, P3, P4, P5, and P8 reported that there is integration between departmental programs and/or across programs, whereas P1, P6, and

P7 stated that no such integration exists. Additionally, P8 noted: "...When each department uploads information into the system, it goes to a shared platform, and all departments can view it. If there are any incorrect or erroneous entries, which we often catch when invoices are verified, the accounting department has the authority to make corrections." (Invoice Verification).

P3 commented: "...Thanks to technological tools, we can already monitor financial reporting and analysis processes. The program is regularly updated, and we receive training for these updates." (Financial Reporting/Analysis Processes).

P6, however, expressed that they did not think the programs made a significant contribution, stating: "...These are the first programs I have used, so I'm not sure how other programs might offer more convenience. Our manager uses some programs and says that certain aspects are easier, like reporting and integrated systems, which make accounting processes quicker and simpler." (No Contribution).

3.9. Continuous Improvements in the Accounting and Finance Department

During the interviews, participants were asked, "What steps are being taken for continuous improvement in the accounting and finance department, and what was your most recent improvement?" The responses were coded using the NVivo method, and categories were identified.

Based on the categories obtained, information was gathered about continuous improvements and the latest improvements made in accommodation businesses. These results are illustrated in Figure 9.

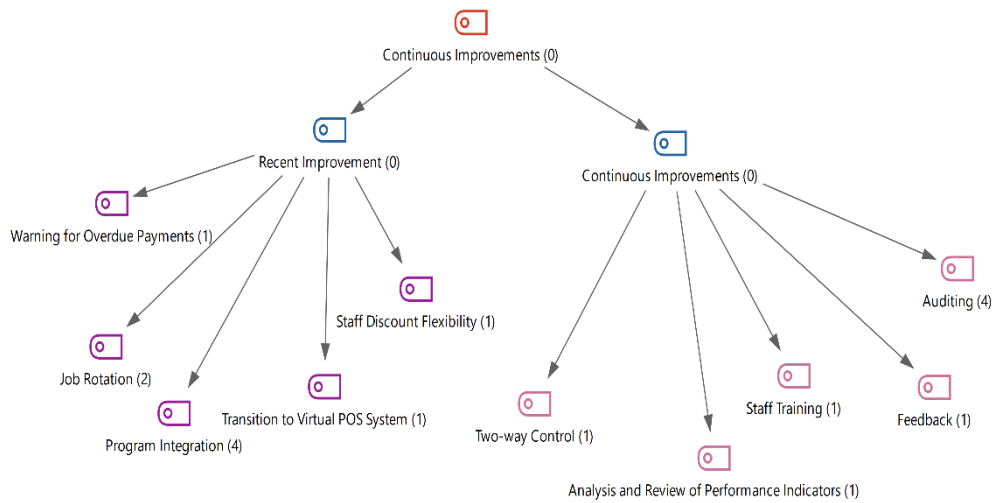


Figure 9. Continuous Improvements in the Accounting and Finance Department

Based on the participants' responses, it was concluded that most continuous improvements in the accounting and finance department are related to auditing, with the most recent improvement being program integration.

P2 commented on the topic: "...The key is monitoring. Monitoring, auditing, and feedback. We use financial programs for these. The latest improvement is the system's ability to give warnings for overdue payments and companies." (Feedback/Auditing/Warning for Overdue Payments).

P3 added: "...Staff training is continuously conducted, and weekly meetings are held online. Performance indicators are analyzed, reviewed, and compared. We also conduct motivational activities for the staff. Regarding guests, there is flexibility in offering discounts." (Staff Training/Analysis and Review of Performance Indicators/Staff Discount Flexibility).

P8 mentioned: "...Since costs are routinely checked in two ways, the likelihood of correcting errors increases, preventing similar mistakes from occurring. Before program integration, our processes were very slow, but now they are much faster. The head office generally has a practice where the best department managers from existing hotels are selected, and one person from each department joins the management of a new hotel. These are the latest improvements we've made." (Two-Way Control/Program Integration/Job Rotation).

P6 noted: "...We switched to a virtual POS system; we no longer use mail orders." (Transition to Virtual POS System).

3.10. Training and Development Programs in the Accounting and Finance Department

During the interviews, participants were asked, "What types of training and development programs do you offer for your accounting and finance team, and how do these support team performance?" The responses were coded using the NVivo method, and categories were identified. Based on the categories obtained, insights were gathered regarding the training and development programs in the accounting and finance departments of accommodation businesses and their impact on performance. These results are illustrated in Figure 10.

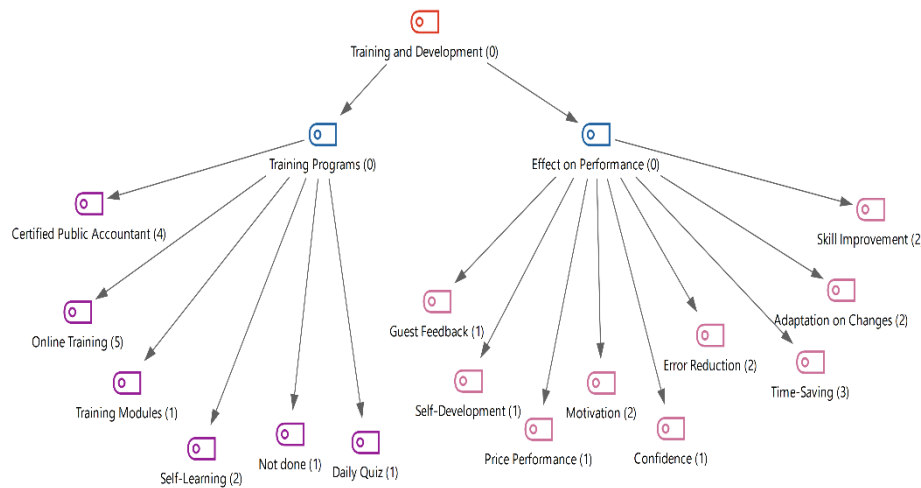


Figure 10. Training and Development Programs in the Accounting and Finance Department

Based on the participants' responses, it was concluded that most training programs in the accounting and finance department are provided by certified public accountants, and these programs have various impacts on performance.

P3 stated the following on the subject: *"Training modules are provided on-site. We take exams every six months for this. New training plans are made according to the evolving process. We also receive annual training. Weekly online training sessions are held, and sometimes they are cross-functional. A backup manager from another hotel may come and teach the job. Self-learning is also frequently used. We instill this confidence in the staff, allowing them the opportunity to learn on their own. Most importantly, these training programs make our work easier and help us keep our knowledge fresh. They keep us motivated. These programs also allow us to test ourselves, identify areas for improvement, and engage in self-critique."* (Training Modules/Online Training/Self-Learning/Confidence/Time-Saving/Motivation).

P7 added: *"...We have a loyalty program. As part of this program, we have a daily three-question quiz that helps keep information up to date. All departments answer these questions daily to earn points. These points can be used for stays at our other hotels."* (Daily Quiz).

P8 mentioned: *"...We mostly receive online training. We have two routine training sessions per year, provided by the head office. Additionally, we receive training from a certified public accountant. Sometimes, when the program is updated, we also get training to adapt to the new version. These help us reach our goals faster and with fewer errors, and they help us improve our skills. They also assist us in adapting to changes."* (Online Training/Certified Public Accountant/Time-Saving/Error Reduction/Skill Improvement/Adaptation to Changes).

P2 added: *"...Besides that, it impacts our price performance and positively influences guest feedback."* (Price Performance/Guest Feedback).

P1 stated: *"...It supports us in a positive way. It helps me develop myself and better position myself."* (Self-Development).

P6, however, had a different view: *"Actually, it's included in the training plan, but we don't have time for it. Our hotel is supposed to plan training sessions every month, but as I said, there's no time, and since only two of us are working, we already know the tasks, and there's nothing new to develop or improve."* (Not Done).

4. Conclusion and Recommendations

Based on the interviews with participants, feedback regarding managerial practices and development strategies highlights that budgeting and financial reporting are frequently conducted, technological integration plays an important role, and procedures vary depending on the hotel's management style. Considering these results, it is essential to address managerial practices and development strategies in terms of budgeting and financial reporting, technological integration, procedure determination, and development practices. Barth and Schipper (2008) mention that financial reporting in businesses and ensuring transparency help organizations understand the risks they face and manage them early. Taking this into account, it is possible to assert that regular financial reporting in accommodation businesses can assist with risk management, particularly considering the ease with which such businesses are affected by external factors. Planning, as one of the initial cycles in the financial management process—including activities such as vision, mission, auditing, allocation, and distribution—is strategic and crucial in budgeting (Kharisma, Wardhana, Arsani & Pasaribu, 2022, p. 255).

Frequent budgeting and financial reporting processes not only allow for the monitoring of financial health and efficiency but also enable the regular assessment of the financial status of the business through daily, weekly, monthly, and yearly budgeting and reporting processes. Feedback indicates that managerial controls enhance the accuracy and effectiveness of budgeting processes. In light of the information obtained, the adoption of technological integration in managerial practices and development strategies allows financial processes and reporting to be conducted more quickly and accurately, while the use of various software solutions can offer tailored solutions to the business's needs. For instance, the use of virtual POS systems not only increases customer satisfaction but also speeds up transactions. Along with technological integration, having procedures determined jointly by upper management and other stakeholders according to the needs of the business enhances operational flexibility, consistency, and alignment. However, the successful determination and implementation of strategies will require the adoption of quality management systems, as well as a continuous improvement approach, which will help businesses adapt quickly to changing conditions and increase their competitiveness.

The alignment of accounting and finance strategies with organizational strategies is the most important factor in enhancing overall performance and efficiency, as it facilitates the achievement of strategic goals. To ensure strategic alignment, the focus should be on aligning with strategic goals, conducting SWOT analysis, and making regional comparisons. SWOT analysis is a vital tool in decision-making processes as it involves a systematic evaluation of a business's strengths, weaknesses, opportunities, and threats in the external environment. In the tourism sector, where comprehensive research and planning are required, the need for analyzing different strategic factors using methods like SWOT analysis becomes evident (Mondal, 2017, p. 161). The alignment of organizational strategic goals with accounting and finance strategic goals—particularly in the areas of annual budgets and reports—contributes to improved performance, facilitates communication and collaboration, and enhances interdepartmental coordination. This forms the foundation for sustainable growth. Prior to determining organizational strategies and accounting and finance strategies, conducting analyses such as SWOT is crucial for determining the right strategies. The data collected for SWOT analysis, along with the identification of strengths and weaknesses, regional and sectoral comparisons, and the identification of opportunities and threats, will serve as the basis for the strategies developed in the resulting SWOT matrix.

It is evident that factors such as economic conditions, budgeting, and alignment with organizational goals play a significant role in determining financial strategies. Economic conditions and the

intensity of the period are critical in shaping financial strategies, directly impacting budgeting processes and performance indicators. Additionally, market research conducted by accommodation businesses, considering inflation and past data, ensures that strategies are more realistic and applicable. Particularly after the pandemic, cost control and precise budgeting have become more critical for the sustainability of businesses, highlighting the need to minimize costs to maintain financial health. Alongside these considerations, the importance of interdepartmental coordination is emphasized for successfully implementing financial strategies, especially regarding guest satisfaction and improving overall performance. In light of these insights, factors such as economic conditions, budgeting, competitive analysis, cost control, and interdepartmental coordination play a crucial role in determining financial strategies.

In accommodation businesses, the performance of the accounting and finance departments is measured using various methods. These include audits, reporting, observation, and meetings. Audits, conducted by both internal and external sources, play a key role in performance measurement, with the achievement of targets and adherence to budgets being critical success criteria. Other methods, such as internal evaluations, are conducted by internal resources. Audits and reporting by upper management play an important role in performance measurement within the accounting and finance departments, allowing for the healthy monitoring of the company's financial position through the evaluation of income and expenses, external purchases, and sales. Following audits and reports conducted by upper management, observation and meetings serve as effective methods for performance measurement. Monitoring income and expenses, setting periodic targets, and evaluating the extent to which these targets are achieved are also important factors. Additionally, external audits conducted by private audit firms offer different perspectives on performance measurement, particularly when it comes to evaluating legal compliance.

The relationship between organizational performance and financial performance in accommodation businesses is largely facilitated through incentive systems. It is well-known that incentives such as bonuses, employee of the month programs, small gestures, meal, and accommodation opportunities play a significant role in boosting employee motivation and performance. These incentive and reward systems strengthen the relationship between organizational and financial performance. Bonuses, employee of the month awards, and meal and accommodation opportunities positively affect employee performance by enhancing their motivation. Employee satisfaction, strengthened by incentives, is a key factor in improving both organizational and financial performance. Satisfied employees are more motivated in their work, which positively impacts the overall performance of the business. The emphasis on employee satisfaction and incentives for female employment also supports the relationship between organizational and financial performance. These strategies help businesses achieve their financial goals and improve their overall performance.

The effectiveness of accounting and finance processes in accommodation businesses is generally achieved through risk assessments and efficiency analyses. Evaluations have shown that meetings, training, reporting, collaboration, and coordination play an important role in improving the effectiveness of these processes. Arturas et al. (2015) mentioned that since there are specific risks at every stage of the tourism sector, it is essential to identify risks in phases and apply economic risk assessment models accordingly. Efficiency, as a performance indicator, is defined as the capacity to achieve maximum results with minimal effort and cost. Thus, accommodation businesses can evaluate their processes through efficiency analyses, utilizing current technology to achieve maximum output with minimal input in a timely manner (Bayrak & Bahar, 2018).

Risk assessment is seen as an important tool for enhancing the effectiveness of accounting and finance processes, enabling the identification of potential risks and the implementation of preventive

measures. Necessary training programs can enhance employees' knowledge and skills, facilitating more efficient and effective processes. Moreover, regular meetings play a crucial role in improving the effectiveness of accounting and finance processes, as they strengthen interdepartmental communication and coordination, leading to more efficient and effective management of processes. Through risk assessments, training, and regular meetings, reports generated will contribute to evaluating the effectiveness of accounting and finance processes, fostering continuous learning and team performance evaluation, and improving these processes. With improved performance, employee satisfaction will indirectly impact the effectiveness of accounting and finance processes. Motivated employees, who approach their tasks with greater enthusiasm, will enhance process efficiency and be more likely to embrace organizational strategies and align with goals and objectives.

Based on participants' responses, risk management and internal control systems in accommodation businesses are maintained through various strategies and practices. Special attention is given to the importance of cybersecurity, alongside methods focusing on guest satisfaction, budget adherence, drills, risk analyses, and audits. Monthly budget planning and upper management audits play a critical role in achieving financial goals and standardizing business processes. The Standard Operating Procedures (SOP) system ensures that business activities are conducted in accordance with established standards. Consequently, guest satisfaction-focused reporting and evaluation processes play a significant role in mitigating risks in accommodation businesses. Guest feedback serves as an effective tool for improving service quality and identifying potential risks in advance. Additionally, drills and staff training, which enhance preparedness for emergencies and ensure the overall safety of the business, are crucial in identifying and managing potential risks within the organization. Risk analyses and interdepartmental communication, as part of a modern risk management strategy in hospitality businesses, enhance the effectiveness of cybersecurity internal control systems and positively impact overall business performance. These strategies ensure the sustainability of businesses by improving overall performance and security.

The use of technology in accounting and finance functions within accommodation businesses plays a significant role in enhancing departmental efficiency. The use of technology in the accounting department has made processes such as bookkeeping, tax return preparation, and statement preparation faster, more cost-effective, and reliable (Karaca, 2023). The programs and integration processes used by participants facilitate financial reporting, analysis, and data sharing functions within businesses. The interdepartmental integration provided by these programs, which allows information to be shared on common platforms and corrected when necessary, reduces errors and speeds up the financial reporting and analysis processes. This, in turn, improves the effectiveness of reporting, analysis, and data management processes, thereby enhancing the efficiency of the departments.

Continuous improvements in the accounting and finance departments play a critical role in increasing the overall efficiency and performance of businesses. These improvements offer numerous benefits, such as preventing errors, speeding up work processes, and boosting employee motivation. Continuous training, performance analysis, auditing, and feedback mechanisms are essential for keeping staff knowledge and skills up to date, thereby contributing to the continuous improvement of accounting and finance processes. Particularly, training and analyses are important for increasing employee motivation and improving the efficiency of work processes. Program integration and two-way control mechanisms contribute to speeding up work processes, preventing errors, increasing data accuracy, and managing costs effectively. Additionally, keeping up with technological innovations and implementing them in daily operations also helps establish a robust working system.

Training and development programs in accounting and finance departments are crucial for keeping staff knowledge and skills up to date, increasing efficiency, and maintaining high levels of motivation. Training modules, weekly online training sessions, and daily quizzes supported by loyalty programs are particularly important for promoting a culture of continuous learning and keeping employees' knowledge current. Furthermore, training provided by specialists such as certified public accountants contributes to the development of professional knowledge, skills, and abilities. It is also important to ensure that a current and accurate workforce inventory is prepared when designing training programs. Identifying skill gaps and developing appropriate programs accordingly is critical.

Bilgi Notu

Destek Bilgisi: Bu çalışmanın hazırlanması süresince herhangi bir bireyden ya da kurumdan aynî ya da nakdî bir yardım/destek alınmamıştır.

Etik Onayı: Makalede ulusal ve uluslararası araştırma ve yayın etiğine uyulduğunu yazarlar beyan eder. Aksi bir durumun tespiti halinde Catalhöyük Uluslararası Turizm ve Sosyal Araştırmalar Dergisinin hiçbir sorumluluğu olmayıp, tüm sorumluluk makale yazarlarına aittir.

Etik Kurul Onayı: Bu çalışma için XXXXXXXXXXXXXXXXXXXXXXXX Bilimsel Etik Değerlendirme Kurulu'ndan onay alınmıştır. Toplantı tarihi ve karar numarası 04.11.2024-202/01'dir.

Çıkar Çatışması: Makalede herhangi bir çıkar çatışması ya da kazancı yoktur.

Araştırmacıların Katkı Oranı: Çalışma üç yazarın katkısı ile hazırlanmıştır. Üç yazarın makale hazırlama sürecine katkısı eşittir.

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