A Research on Use of Management Accounting Tools and Techniques in Fast Food Operations: The Case of Konya

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Abstract

The management accounting is applying the accounting and financial management principles in order to create value, protect and increase for the shareholders of the institutions for profit or non-profit in the public body and private sector. In a short statement, the management accounting is interested in the intra-business information and measuring this information for the sake of organizational control and development. In this sense, the management accounting has been important from past until now for both the production facilities and the service facilities. Especially in recent years, within the context of accounting applications, the management accounting practices have developed considerably. Accordingly, the businesses have started to use some strategical management accounting tools such as the activity based costing, quality costing, economic added value. In this context, the subject of the study is to reveal the management accounting practices of the food and beverage, especially fast-food businesses operating in Konya. Not having carried out such a study in the fast-food businesses in Konya before, presents the originality of the study. The data obtained within the context of the study objective are analyzed in order to reveal the results. Within the results of the study, it is obvious that the fast-food businesses are still using the traditional management accounting practices as part of the management accounting practices and trying to integrate some of the modern or strategic management accounting practices into their administration processes.

Keywords: Management accounting, fast food, food and beverage operations, strategic management accounting.

Introduction

The management accounting is the accounting branch which might be evaluated as a connecting body between the business management and the accounting thus contributes to the business management. In this sense, the management accounting means a whole of the applications such as budgeting and product costing; the management accounting systems, reflects the systematic usage of the management accounting for the purpose of realizing some objectives and targets (Chenhall, 2003, p. 129). The management accounting has been published first by the Anglo-American Council on Productivity (1950) (Dugdale, Jones, and Green, 2006, p. 31) and since then has started to claim its place among the subjects argued within the domain of accounting. Even though the starting of the management accounting researches has been in the 1950's, it was completely corresponding to argue in the 1980's. In those years, the management accounting has claimed its important position at the

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interdisciplinary field by the researchers (Johnson and Kaplan, 1987, p. 177; Covaleski, Dirsmith, and Samuel, 1996).

It is possible to encounter so many descriptions made about the term of management accounting. Yet the change the businesses have experienced since the past until now, has also caused the change in the management accounting practices. Sticking to it, with the idea that some of the descriptions on the term of management accounting could have been old, it would be appropriate to consider the most contemporary descriptions (Coombs, Hobbs, and Jenkins, 2005). In this concept, The Chartered Institute of Management Accountants (CIMA) which has the international validity, has updated the management accounting from past until now, in a manner appropriate for today to make it more understandable (Burns and Vaivio, 2001, p. 390). According to CIMA the management accounting is applying the accounting and financial management principles for creating, protecting and increasing the value for the shareholders of the profit and non-profit institutions in the public and private sector. In brief, the management accounting is an integral part of the management process as a whole. In this sense, within the context of management accounting it is necessary to describe, comment and use to apply the goals such as indicating the strategical decisions and formulating the business strategy (1), planning the long, medium and short term activities (2), determining the capital structure and funding this structure (3), designing the rewarding strategies for the top management and the shareholders (4), informing the decisions about the activity (5), ensuring the control and effective usage of the sources (6), reporting to the management and other shareholders (7), protecting the material and non-material entities (8), realizing the institutional management durations, risk management and internal controls (9) (CIMA, 2005, p. 18). In this context, the aim of the management accounting is to provide the digital information the business managers need in order for taking healthy decisions. In this regard, all the accounting works carried out from gathering the related units as raw data until organizing the reports in accordance with the result aiming at the business managers, constitute the management accounting (Büyükmirza, 2014, p. 29).

In recent years, the business management schemes have started to turn out to different structures through information technologies and competitive markets. With this transformation every business has tried to form its own organizational scheme and management programs in itself. It started to become an obligation or a necessity for so many products or service producing businesses to conform into such management systems. The aim of the study carried out in this context, is to determine the importance degrees and what practices the fast-food businesses which are among the food and beverage businesses have used in terms of management accounting. Accordingly, all the fast-food businesses situated in Konya, Turkey, have been taken into the study context and the data collected from the business managers are analyzed and evaluated.

Theoretical Framework

The management accounting has advanced itself very fast on one hand, and on the other hand by adapting the developments on the other fields such as the management science, economy, operational research, statistics, information technologies etc. has reached up to a level that would be able to provide a very big portion of the numeric data the business managers require today. In this sense, it is obvious that the management accounting has become an

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indispensable element in the contemporary business management today (Büyükmirza, 2014, p. 38). Also, the management accounting plays a key role supported by the property collection and accumulation systems alongside with giving advice to the managers in important points like decision taking, planning, control and evaluation (Dugdale, Jones, and Green, 2006, p. 32). The management accounting practices which claim an important position in the related literature, have been the center of attraction by so many researchers as well.

Drury and others (1993), in their studies carried out with 303 production businesses in England, have tried to determine what management accounting practices the businesses have used. According to the result of the study, it was determined that the businesses have used so many different practices. Even though the results correspond to the theory, it is also possible to observe some non-conformances between the practice and the theory. In another study, Abdel-Kader and Luther (2006) have researched management accounting practices of the food and beverage businesses in England. According to that study, the results were obtained such as the businesses still make use of the traditional management accounting techniques but the practices such as using the information about the quality cost, measuring about the employees non financially, analyzing the strong and weak aspects of the competent have increased. Finally, the researchers have indicated that there are some gaps between the theory and the practice.

Pierce and O'Dea (1998) have tried to determine what management accounting techniques the managers used in their businesses, in their study carried out with the accounting managers situated in Ireland. Accordingly, the researchers have found out that the managers in Ireland still applied the traditional methods yet started to use the modern management accounting systems in some aspects. As a result of the study, the researchers have suggested that the businesses should have used the modern management accounting practices.

A similar research was carried out by Hyvönen (2007). Hyvönen (2007) has indicated that the management accounting practices have developed and those practices would be an efficient pathfinder to the businesses for determining a strategy, in his empirical study carried out with the businesses situated in Finland. Also the results of the study have revealed the importance of financial criterions such as the product profitability analysis and budgeting for controlling the costs. In addition to this, it showed that the businesses will get better through the practices such as customer satisfaction surveys, attaching more importance to the non-financial criterion.

Sulaiman, Ahmad, and Alwi (2004) have transnationally compared by examining the studies about the management accounting practices carried out in the developing countries. According to the researchers, the management accounting techniques didn't raise awareness in Singapore, China, India and Malaysia and still traditional management accounting techniques are applied. A study supporting this situation was carried out by Nimtrakoon (2009). In the research made in Thailand, the result was found that the traditional practices are applied more frequently, the modern practices are currently unknown.

Yalcin (2012), researched the management accounting practices of the businesses situated in Turkey, and also compared between the practice systems of the businesses situated in Greece, Finland, India, Japan and Australia. According to the research, the traditional budgeting and

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costing practices which are among the traditional management techniques, are applied more common than the modern management accounting practices of ABC and life cycle costing, in Turkey. As a result of the comparison with other countries, it was determined that the Turkey's practice rates were higher.

It is possible to encounter too many studies about the management accounting practices in the literature. As it is impossible to include every other research in this study, some studies considered regionally important based on the countries were included. In accordance with the studies present at the literature, it is possible to see that the businesses in the European countries, have applied some of the management accounting practices, on the other hand it is possible to see they keep on using the traditional techniques. When considered within the context of the countries situated in the east and middle east, it is possible to reach to the conclusion that the businesses in those countries are not way too much aware of the modern management accounting practices and keep more on the traditional practices. Finally, it is possible to see that most of the studies present at the literature choose the manufacturing businesses as the application area.

Methodology

This study is based on the key management accounting systems dimensions described in the current management accounting practices literature. In this context, the management accounting practices include the dimensions such as *the costing system, budgeting, performance evaluation, information for decision making and strategic analysis*. These dimensions are depicted in **Figure 1**.

The management accounting practices scale is compiled from the study of Abdel-Kader and Luther (2006). Abdel-Kader and Luther (2006), have considered the management accounting practices in 5 dimensions in their studies. There are 38 management accounting practices present in these dimensions in this context. First of all, the business managers are asked the degree of importance for the practices present in the dimension. The scale determining the importance degree in 3 dimensions is used in order to determine the attributed level of importance: (1) not important, (2) moderately important, (3) important. Ordinal scale with 5 parts is used in order to determine the practice frequencies of the management accounting practices: (1) never used (2) rarely used (3) sometimes used (4) often used (5) very often used. The study data are collected through face to face interviews with the managers of 37 fast-food businesses operating in Konya. The survey method is applied as a data collection method. As the interviews are carried out face to face loss of any data is not the case within the scope of study.

The data collected in that manner are analyzed through the statistics software and their frequencies are given. As known, the frequency analysis, is a descriptive statistics method indicating the frequency and percent distributions of the data (İslamoğlu and Alnıaçık, 2014, p. 273-275).

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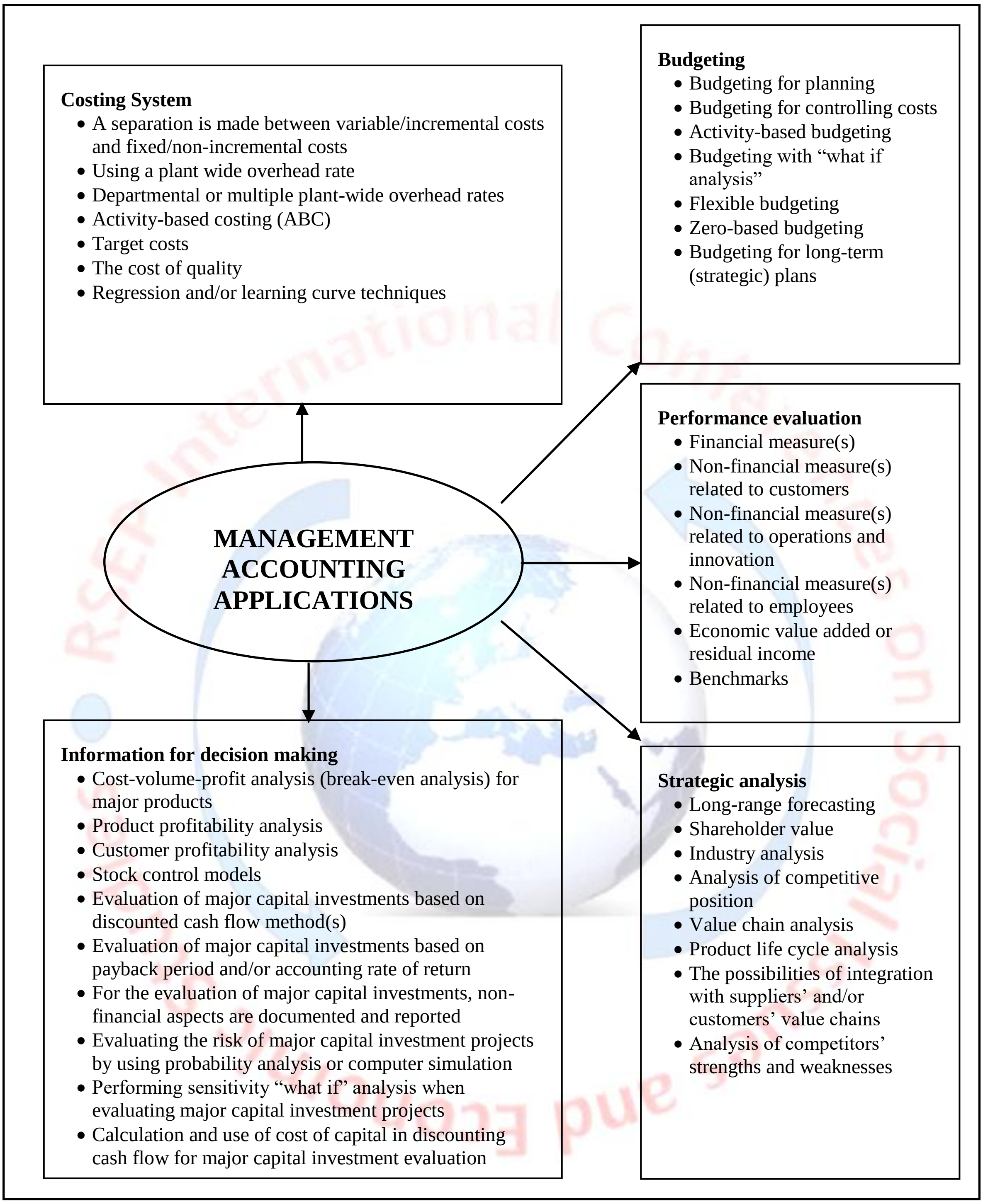

Figure 1. Management Accounting Practices Model
Edited by Abdel-Kader and Luther (2006)

Findings

37 surveys in total have been gathered in this research which aim to determine what practices are attributed as important and what practices are used in what frequency by the fast-food

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businesses within the context of the management accounting practices. Those collected data, is analyzed in terms of frequency through a statistics software. The results of the analysis have been evaluated separately for every aspect of the research design. Also in order to understand the research aspects and their comprehension better, some of the studies presented in the literature are included in the evaluations for the sake of generating comparative results.

Costing System

In the study, not only the traditional cost systems but also the modern cost systems are examined through consideration among the management accounting practices. The cost systems practices used in this context are *A separation is made between variable/incremental costs and fixed/non-incremental costs, Using a plant-wide overhead rate, Departmental or multiple plant-wide overhead rates, Activity-based costing (ABC), Target costs, The cost of quality, Regression and/or learning curve techniques* respectively. It is possible to encounter the cost systems practices in the related literature under the name of cost accounting or management accounting practices.

There are two main systems in the costing systems. One of them is the fixed costs, the other is variable costs. We can see that the fixed costs and variable costs systems are the most commonly used costing systems in the world. For example, Drury and others (1993), have claimed in their study carried out with the businesses situated in England, that 58% of the managers have used the fixed costs system. In the same way Szychta (2002), have found that result in his study carried out in Poland that the 90% of the businesses -which is a very important percent- used the fixed costs system. After all, in England, Abdel-Kader and Luther (2006), have found that the businesses used variable costs system with 50%, in a study carried out within the context of the food and beverage businesses.

When the modern costing systems are considered, one of the most frequently used systems is activity-based costing (ABC) system. It is possible to see too many researches made about the ABC in the related literature. One of them, was made on the production businesses in New Zealand by Lamminmaki and Drury (2001). The researchers have found out that the ABC system provided an important advantage for the businesses situated in New Zealand. In addition to this, the ABC system, has started to be used more and more in the developed or developing countries (Ittner, Lanen, and Larcker, 2002). Moreover, it is possible to encounter the studies indicating that the modern costing systems are started to be used frequently. The results about the fast-food businesses' costing systems situated in Konya are given in the **Table 1**.

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Table 1. Costing System

Costing System Practices	n	How important?			How often used?				
		NI	MI	I	S1	S2	S3	S4	S5
A separation is made between variable/incremental costs and fixed/non-incremental costs	37	3	12	22	1	4	9	14	9
Using a plant-wide overhead rate	37	13	18	6	13	12	6	4	2
Departmental or multiple plant-wide overhead rates	37	26	7	4	21	9	3	4	0
Activity-based costing (ABC)	37	25	11	1	27	5	5	0	0
Target costs	37	26	5	6	26	2	2	6	1
The cost of quality	37	2	5	30	5	2	7	10	13
Regression and/or learning curve techniques	37	23	11	3	26	4	5	2	0

n: number of respondents;
NI: Not Important; **MI:** Moderately Important; **I:** Important
S1: Never; **S2:** Rarely; **S3:** Sometimes; **S4:** Often; **S5:** Very Often

Source: Authors' own table

The fast-food business managers participated in the study have indicated to have adapted the “a separation is made between variable/incremental costs and fixed/non-incremental costs” system of 59%, and the system of “the cost of quality” to be "important" with 81%. “A separation is made between variable/incremental costs and fixed/non-incremental costs” systems usage rates are observed to be used 24% “very often”, 37% "often” respectively. “The cost of quality” system is used "very often" by a 35% , and often by a 27%.

In the direction of the findings, it is seen that the businesses not only stacked to the traditional management accounting practices but also used modern management accounting practices such as "the cost of quality". The purpose for the businesses to apply the practice of “the cost of quality”, is thought to be because the fast food businesses have an organizational structure and obliged to meet some quality standards.

Budgeting

The budgeting is indicated as a basic technique for planning and control in the management accounting practices literature (Drury and other, 1993). Also we see the budgeting as an important control system of all the businesses (Hansen, Otley, and Van der Stede, 2003). When the studies are examined in the related literature, it is possible to see the budgeting practices are being applied increasingly. An important feature of the budgeting for the businesses is to form out future strategies in accordance with the purpose. Also there is an important relationship between the budgeting and the performance evaluation (Fruitticher and others, 2004). In that sense the budgeting systems included in the study are the methods of; *budgeting for planning, budgeting for controlling costs, activity-based budgeting, budgeting with “what if analysis”, flexible budgeting, zero-based budgeting, budgeting for long-term (strategic) plans* respectively.

Dugdale and Lyne (2004), in their study carried out in England about the usage of budgeting with the medium and large scale businesses, have found out that 80% of the businesses have

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used the budgeting techniques. Likewise, Szychta (2002) has discovered that the large scaled businesses situated in Poland have used the budgeting techniques of 80%. Yet, it is found that the small scaled businesses didn't use the budgeting techniques too much. Even though the usage ratio attracts attention in the research which considered so many budgeting, in some other studies the low usage ratio has attracted attention. For example; Abdel-Kader & Luther (2006) have reached to the conclusion in their study that 16% of businesses have applied the budgeting techniques. The results about the budgeting systems of the fast-food businesses situated in Konya are given in **Table 2**.

Table 2. Budgeting

Budgeting Practices	**n**	**How important?**			**How often used?**				
		NI	**MI**	**I**	**S1**	**S2**	**S3**	**S4**	**S5**
Budgeting for planning	37	1	7	29	2	5	9	11	10
Budgeting for controlling costs	37	3	4	30	5	4	11	12	5
Activity-based budgeting	37	9	21	7	18	9	7	3	0
Budgeting with "what if analysis"	37	11	14	12	10	11	12	3	1
Flexible budgeting	37	16	12	9	28	5	4	0	0
Zero-based budgeting	37	21	13	3	31	5	1	0	0
Budgeting for long-term (strategic) plans	37	9	13	15	8	12	10	6	1

n: number of respondents;
NI: Not Important; **MI:** Moderately Important; **I:** Important
S1: Never; **S2:** Rarely; **S3:** Sometimes; **S4:** Often; **S5:** Very Often

Source: Authors' own table

It is seen that, among the fast food businesses which have participated in the study have used the "budgeting for planning" system with a 27% "too often" and 29% "often". Also this system was observed to be important with a 78%, and "moderately important" with a 18%. Another system whose usage ratio is high is the "budgeting for controlling costs" system. Accordingly, this system has been indicated to be used by the businesses as "very often" with a 13%, "often" with a 32%. Also it is indicated by the managers with a 81% that the system is important.

In the analysis carried out in terms with the budgeting practices, it is possible to see that the businesses still use the traditional accounting management practices. But the "budgeting for long-term (strategic) plans" practice which is among the modern management accounting practices, is being used by some businesses also is a remarkable fact.

Performance Evaluation

The performance evaluation which is considered within the management accounting, is an important evaluation method with regard to determining the business performances and to bring light to the future strategies. In this context, the current performance evaluation systems are generally divided into two, as *financial* and *non-financial performance evaluation systems*. The performance evaluation systems at the study are, respectively, *financial measure(s), non-financial measure(s) related to customers, non-financial measure(s) related to operations and innovation, non-financial measure(s) related to employees, economic value added or residual income and benchmarking* practices.

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What is used most frequently among the financial measures have been the *return on investment* and *profit measures* (Abdel-Kader and Luther, 2006; Gomes, Yasin, and Lisboa, 2004). Gomes, Yasin, and Lisboa (2004), have emphasized that the financial measures had claimed an important place for the businesses for the performance evaluation systems. The non-financial criterions which are among the modern performance criterions are started to be used today by so many businesses as well. The non-financial criterions also claim an important place in terms of businesses. Accordingly, the businesses use the non-financial criterions in determining and evaluating their management performances (Banker, Potter, and Srinivasan, 2000). The results about the performance evaluation systems of the fast-food businesses situated in Konya are included in the **Table 3**.

Table 3. Performance Evaluation

Performance Evaluation Practices	**n**	**How important?**			**How often used?**				
		NI	**MI**	**I**	**S1**	**S2**	**S3**	**S4**	**S5**
Financial measure(s)	37	2	9	26	0	5	7	15	10
Non-financial measure(s) related to customers	37	3	11	23	8	7	12	8	2
Non-financial measure(s) related to operations and innovation	37	2	8	27	3	11	18	4	1
Non-financial measure(s) related to employees	37	6	14	17	9	16	7	5	0
Economic value added or residual income	37	16	19	2	18	14	4	1	0
Benchmarks	37	3	12	22	6	5	15	9	2
n: number of respondents; **NI:** Not Important; **MI:** Moderately Important; **I:** Important **S1:** Never; **S2:** Rarely; **S3:** Sometimes; **S4:** Often; **S5:** Very Often									

Source: Authors' own table

Within the performance evaluation context of the fast-food businesses participated in the study have applied the “financial measure(s)” practices with percentages of 27% "very often", 40% “often”. The business managers have indicated that practice to be important with regard to the businesses with a 70%. Also the managers have indicated that the “non-financial measure(s) related to customers” practices to be too important (62%) and to have used it sometimes (32%). Finally, the fast food businesses have considered the "benchmarks" practice important (59%), and have used them sometimes (40%).

The research results carried out within the context of the performance evaluation, have shown that the businesses have used both the traditional management accounting practices and the modern management accounting practices. Those results show that so many businesses active today are directing towards the modern management accounting practices in order to adapt themselves to the changing market conditions.

Information for Decision Making

The system which creates another dimension for the management accounting practices, are the decision making information systems. Information for decision making, is an information means created for determining the business decisions. The businesses use that system in order to take decisions in short, medium and long term. Information for decision making, shows up

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as one of the most important key factors in the fast changing competitive market (Wu, Boateng, and Drury, 2007). The information for decision making system in this direction is respectively the practices of; *cost-volume-profit analysis (break-even analysis) for major products, product profitability analysis, customer profitability analysis, stock control models, evaluation of major capital investments based on discounted cash flow method(s), evaluation of major capital investments based on payback period and/or accounting rate of return, for the evaluation of major capital investments, non-financial aspects are documented and reported, evaluating the risk of major capital investment projects by using probability analysis or computer simulation, performing sensitivity "what if" analysis when evaluating major capital investment projects, calculation and use of cost of capital in discounting cash flow for major capital investment evaluation.*

Abdel-Kader & Luther (2006), in a study they carried out in England have found that the payback period method of the businesses is applied with the 41%, the techniques such as the superiority of internal rate of return (IRR) and net present value (NPV) 19%, the computer simulation technique 6%, the "what if" analysis is at the rate of 22% and the ratio of product profitability analyses is 69%. The results of the fast-food businesses situated in Konya with the information about the decision making practices are given in the **Table 4**.

Table 4. Information for decision making

Information for Decision Making Practices	**n**	**How important?**			**How often used?**				
		NI	**MI**	**I**	**S1**	**S2**	**S3**	**S4**	**S5**
Cost-volume-profit analysis (break-even analysis) for major products	37	13	19	15	11	9	12	5	0
Product profitability analysis	37	2	12	23	4	7	9	11	6
Customer profitability analysis	37	7	17	13	9	7	12	6	3
Stock control models	37	12	16	9	12	7	11	7	0
Evaluation of major capital investments based on discounted cash flow method(s)	37	16	14	7	21	10	8	0	0
Evaluation of major capital investments based on payback period and/or accounting rate of return	37	21	12	4	26	7	4	0	0
For the evaluation of major capital investments, non-financial aspects are documented and reported	37	22	13	2	29	6	2	0	0
Evaluating the risk of major capital investment projects by using probability analysis or computer simulation	37	21	10	6	28	7	2	0	0
Performing sensitivity "what if" analysis when evaluating major capital investment projects	37	19	14	4	26	9	2	0	0
Calculation and use of cost of capital in discounting cash flow for major capital investment evaluation	37	21	9	7	29	6	2	0	0
n: number of respondents; **NI:** Not Important; **MI:** Moderately Important; **I:** Important **S1:** Never; **S2:** Rarely; **S3:** Sometimes; **S4:** Often; **S5:** Very Often									

Source: Authors' own table

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It is possible to see that the fast food businesses participated in the study have used the practices of “product profitability analysis” within the context of the information for decision making as "very often" with a ratio of 16%, as "often" with a ratio of 29%. Accordingly, the businesses find the "product profitability analysis" systems to be "important" with a ratio of 62% and "moderately important" with a ratio of 32%. Also it is seen that the businesses have been using the “customer profitability analysis” practices sometimes (32%) and find it moderately important (45%).

The scale results showing the information for decision making practices have observed that the businesses didn't use the capital investments too much. The cause of it can be told that the fast-food businesses generally work with the franchising system. Consequently, it is obvious that the businesses pay attention to the customer and product profitability.

Strategic Analysis

The last extent of the management accounting practices, the strategical analysis, is adapted from the strategical management accounting (SMA) practices. Accordingly, the SMA can be considered as configuring the goods markets, costs and cost structures of the businesses, within the direction of the business strategies (Bromwich, 1990). Within this scope the strategic analysis are following respectively the practices of *long-range forecasting, Shareholder value, industry analysis, analysis of competitive position, value chain analysis, product life cycle analysis, the possibilities of integration with suppliers’ and/or customers’ value chains, analysis of competitors’ strengths and weaknesses.*

When the related literature is examined, strategical analysis practices using ratio of the businesses generally show up low within the context of the management accounting practices. For example, even though Abdel-Kader & Luther (2006), has indicated that the competitive position analysis ratio is being applied as 51%, the strategical analysis such as the shareholder value, industry analysis and value chain analysis are seen to be lower than 20%. In this study, the results related with the strategical analysis practices of the fast food businesses situated in Konya, the city of research, are given in the **Table 5**.

Table 5. Strategic Analysis

Strategic Analysis Practices	**n**	**How important?**			**How often used?**				
		NI	**MI**	**I**	**S1**	**S2**	**S3**	**S4**	**S5**
Long-range forecasting	37	8	15	14	3	9	11	9	5
Shareholder value	37	11	14	12	9	13	8	7	0
Industry analysis	37	9	12	16	6	14	12	5	0
Analysis of competitive position	37	14	15	8	19	11	6	1	0
Value chain analysis	37	25	10	2	29	7	1	0	0
Product life cycle analysis	37	21	13	3	28	6	3	0	0
The possibilities of integration with suppliers’ and/or customers’ value chains	37	29	7	1	36	1	0	0	0
Analysis of competitors’ strengths and weaknesses	37	7	14	16	5	11	15	5	1
n: number of respondents; **NI:** Not Important; **MI:** Moderately Important; **I:** Important **S1:** Never; **S2:** Rarely; **S3:** Sometimes; **S4:** Often; **S5:** Very Often									

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The fast food businesses participated in the study have shown to have used the “long-range forecasting” practices "sometimes" as 29%, and found "important" with a 37% as part of the strategic analysis. Also they have indicated to use the “analysis of competitors’ strengths and weaknesses” practices "sometimes" with 40%.

According to the study data, it is observed that the fast-food businesses didn't use the strategic analysis practices intensively but trying to integrate some practices into their businesses. Consequently it might be stated that the strategic analysis practices among the modern management accounting practices, are not systematically referred by the businesses.

Conclusion

The data is collected through face to face questionnaire participation survey with 37 fast-food businesses situated in Konya within the scope of the management accounting practices. The research context was built through examining the related literature and the collected data was tried to be supported with the related literature. The collected data was analyzed by the help of statistics program and some results are revealed.

According to the research results, the fast-food businesses are still applying the traditional practices within the scope of the costing system, budgeting, performance evaluation, information for decision making and strategic analysis practices. The managers who have applied some practices into their businesses within the context of the modern management accounting practices, have underlined that the related practices haven't been completely integrated into their businesses.

It might be stated that the research findings are in partly accordance with the related literature. As included in the literature, the traditional management accounting practices are still used all over the world but in some developed or developing countries it is possible to encounter with the modern management accounting practices. In addition to this, it is observed in this study, as mentioned in the literature, that there are some gaps between the theory and the practice. Also the fact that the study application field is the fast-food businesses, could reveal some differences in the literature.

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