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**THE ANALYSIS of THE TIME-DRIVEN ACTIVITY-BASED COSTING METHOD UNDER the SCOPE of THE STRATEGIC COST MANAGEMENT and A CASE STUDY in A HOTEL BUSINESS**

**ABSTRACT**

This study named as “Analysis of Time-Driven Activity Based Costing Method in Scope of the Strategic Cost Management and Case Study in a Hotel Business” has been developed and applied in a Four Stars hotel in Marmaris which runs only during the tourism season between May-October. The aim of study is to analyse and determine the possible differences between the costs that the hotel incurs according to the time-driven activity based costing method versus traditional activity-based costing method. To that aim, first time-driven activity based method is analyzed within the scope of current literature an application is done in the chosen hotel. The main hypothesis of the study is put forward as “The cost information procured by time-driven activity based costing is more precise than the information provided by traditional costing method.”

The method adopted for this study is the “case study method”. The logic behind choosing that because method is that; it provides an opportunity for the application of the subject; questioning and observation of the various events in real time and place when they occur; and an evaluation of them afterwards in the chosen hotel.

The materials of the study are made up of the primary and the secondary data. The primary data has been derived directly by interviewing the managers and staff working in the hotel in which the study was done. The secondary data has been obtained from the domestic and foreign literature sources related to the subject.

**KEY WORDS**

Cost accounting, Activity based costing method, Time-driven Activity based costing method, Activity, Tourism Industry, Cost Distribution.