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TITLE: GÜLAL

**İÇ KONTROL SİSTEMİ VE BİR OTEL İŞLETMESİNDE
UYGULANMASI: Dedeman Kapadokya Oteli'nde Uygulama**

ABSTRACT

For businesses, with the global and changing management understanding, internal control system has gained importance in the last two decades. In this study, the implementation forms and the work flow processes were investigated in the five-star Dedeman Cappadocia Hotel. The concept of internal control systems which protects the effectiveness of the entity's operations and helps it in order to achieve it's objectives is a concept which came up as a result of the efforts to create the desired level of confidence. In addition, this system will fulfill it's objectives like effectiveness of the activities, transparency and accuracy of financial statements and compliance with the laws, by the efforts of the company staff and the management combined.

Especially the COSO model and it's implementation forms are underlined for a comprehensive and effective description of this system, on the other hand in the application part the hotel's work flows are examined and individual interviews are made with each department managers. When the operating practices are examined, it is seen that the internal control system and the auto-control concepts are working just efficiently and the cases of fraud, human error and corruption are mostly prevented by those systems. With the updates and renewal of the internal control systems the cases occur rarely twice.

KEYWORDS

Internal Control, Internal Audit, Tourism Establishment