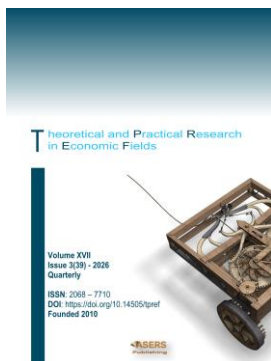


Revenue-Based Sales Budget Method per Night Stay in Accommodation Enterprises



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Abstract: Sales budgets in accommodation enterprises are critically important because they serve as the foundation for all other budget components. The accuracy and attainability of the sales budget directly influence the reliability of the other budgets. From this perspective, the present study focuses on a department-based sales budgeting approach grounded in revenue per overnight stay, considering accommodation seasonality and customer type. Revenue per overnight stay was selected as the primary indicator because, particularly in small and medium-sized accommodation enterprises, overnight stay statistics are generally more reliable and systematically recorded than covert data, which may not be consistently maintained for operational reasons. The primary objective of the study is to implement a structured method for preparing departmental sales budgets in accommodation enterprises. The proposed approach aims to provide a practical and alternative perspective, particularly for small and medium-sized enterprises. The findings indicate that analyzing revenue differences between individual and group customer segments, as well as seasonal and off-season pricing structures, enables managers to evaluate advantageous customer types. Additionally, presenting the departmental distribution of food and beverage revenues supports the development of a more effective budgeting and cost control system. Overall, the proposed method offers a practical decision-support framework for sales planning and managerial control in small and medium-sized accommodation enterprises.

Keywords: accommodation enterprises; sales budget; cash management; department-based sales budget method.

JEL Classification: M10; M40; M41.

Introduction

In 2020, tourism was among the sectors most affected by the COVID-19 pandemic, experiencing a sharp 51% drop in overnight stays compared to 2019. A significant recovery was seen in 2021, with overnight stays in EU tourist accommodations increasing by 29% compared to 2020. This upward trend continued in 2022, with 50% more overnight stays recorded compared to 2021. Growth in tourism continued in 2023, with overnight stays in tourist accommodations exceeding pre-pandemic levels by 6.8% for the first time, compared to 2022. Accommodation demand continued to grow in 2024, with overnight stays increasing by 2.7% compared with the previous year. Although this growth was more moderate than in 2023, it represented an additional 79 million overnight stays, equivalent to approximately 215,000 extra overnight stays per day throughout the year (Eurostat, 2025).

Evaluating key hotel performance indicators (KPIs) is essential for maintaining competitiveness, particularly during periods of economic uncertainty. Systematic monitoring of KPIs enables managers to assess operational performance and support informed decision-making. Among these indicators, occupancy rate (OCC), average daily rate (ADR), and revenue per available room (RevPAR) are the most widely used measures and should be monitored daily to improve sales performance (Widz *et al.*, 2022). Traditionally, the hotel industry has relied on financial analysis that emphasizes the relationships between accounting figures (Zeglat & Zigan, 2010). During

crises such as COVID-19, it is critically important to evaluate financial performance in order to assess profitability and make informed decisions (Temelkov, 2022). Long-term profitability in the hotel industry requires the consideration and management of numerous variables. The goal is to control costs, increase profit margins, boost sales volumes, and maximize profits; however, challenges arise due to unstable demand, high fixed costs, and the perishability of products (Demydyuk & Carlback, 2024). However, traditional metrics fall short of providing a comprehensive assessment of hotel performance (Fawy *et al.*, 2018).

The fundamental difference between accommodation enterprises and other industrial businesses is their high operating costs (especially payroll expenses), low profit margins, and sensitivity to fluctuations in demand during economic downturns. For this reason, accommodation enterprises rely heavily on financial accounting and management accounting practices in their future projections. Yoopetch and Mingkwan (2014) stated that managers should focus on improving their knowledge of financial management practices. They also emphasized that managers should be equipped with more financial tools, such as management reporting, to support cash management, reduce bankruptcy risk, and increase future profits. Budgeting ensures that an organization's future success is planned prudently, while budget control allows for the comparison of actual results with targets and the implementation of corrective measures when deviations occur (Matsoso *et al.*, 2021). However, budgeting can be sensitive to challenges that may hinder a company's ability to effectively achieve its goals. Consequently, it can positively or negatively impact a company's financial performance (Lidia, 2014). Strategic budgeting and revenue management are not only operational planning tools but are also critical for long-term decision-making, helping businesses cope with uncertainty and plan for future financial health (Okeke *et al.*, 2024).

Businesses can only ensure their continuity by achieving their targeted profits. This is only possible if the revenues generated from sales are sufficient to achieve those profit targets. Since the service offered for sale in accommodation enterprises cannot be sold the next day, it is essential that sales budget targets be established using a highly sound and analyzable method, that deviations be monitored and identified on a daily basis, and that appropriate corrective measures be implemented. The purpose of preparing a sales budget for accommodation enterprises is to estimate which accommodation services, food and beverage services, and other unit services will be sold during a given period, at what price, and to whom, and to ensure maximum profit for the business as a result of these sales. Additionally, it facilitates working capital management and accelerates the return on investment. From this perspective, the study focuses on a department-based sales budget based on revenue per overnight stay, taking into account the accommodation season and customer type when determining revenues.

Although the importance of budgeting in hospitality management has been widely acknowledged, the existing literature provides limited guidance on practical departmental sales budgeting models that integrate accommodation characteristics, seasonal demand patterns, and revenue generation across operational units. This gap is particularly evident for small and medium-sized accommodation enterprises, where financial planning tools are often less sophisticated despite their critical importance for business survival and profitability.

The primary objective of this study is to develop and implement a structured department-based sales budgeting method specifically designed for accommodation enterprises. Existing budgeting models generally estimate departmental revenues independently or focus exclusively on accommodation revenues. In contrast, the proposed framework integrates room revenues with the revenues of food and beverage departments under a common revenue driver. This integrated approach not only enables more accurate forecasting of departmental revenues but also facilitates the establishment of stronger analytical linkages between sales planning, operational performance, and cost budgeting.

Accordingly, this study proposes a departmental sales budgeting approach based on revenue per overnight stay by incorporating accommodation type and seasonal demand characteristics into the budgeting process. The proposed model aims to support managers in forecasting departmental revenues, monitoring budget deviations, improving cash flow management, and enhancing profitability through more informed managerial decisions. By offering a practical and systematic budgeting framework, the study contributes to the hospitality management literature while providing an applicable financial planning tool for small and medium-sized accommodation enterprises operating under increasingly uncertain market conditions. In this context, the aim of the study is to implement a budgeting approach for preparing a sales budget based on departmental revenues in accommodation enterprises. The purpose of the proposed method in this study is to contribute to the preparation of sales budgets in small and medium-sized accommodation enterprises, as well as to provide an alternative perspective.

The findings indicate that evaluating revenue differences between individual and group customer segments in conjunction with seasonal and off-season pricing structures enables managers to identify more profitable customer portfolios and optimize the distribution of revenues across departments. Furthermore, the detailed

departmental analysis of food and beverage revenues provides a more robust foundation for cost budgeting, performance measurement, and managerial control processes.

The scientific contribution of this study lies in proposing an operational budgeting framework that integrates accommodation demand, customer characteristics, seasonal pricing, and department-based revenue generation within a single analytical model. Unlike conventional sales budgeting methods, the proposed approach establishes a measurable and systematic relationship between overnight stay activity and the financial planning of operational departments. Consequently, the study not only makes a conceptual contribution to the budgeting literature within the hospitality industry but also provides a practical decision-support tool for small and medium-sized accommodation enterprises operating under demand uncertainty and dynamic market conditions.

1. Research Background

Many researchers confirm that budgeting is the most used financial technique by hotels (Jones, 2012; RJ Lunkes, *et al.*, 2018; Petera & Šoljaková, 2020; Campos *et al.*, 2022).

Budgeting is a fundamental managerial tool that integrates planning and control within organizations. Planning involves identifying the activities required to achieve strategic and operational goals, enabling organizations to operate their departments and business units effectively (Shim & Siegel, 2011). As a planning mechanism, budgeting facilitates the implementation of organizational strategies by defining expected revenues, costs, and performance objectives. As a control mechanism, it enables organizations to compare actual results with budgeted targets, identify performance variances, and implement corrective actions when necessary. Accordingly, budgeting supports managerial decision-making by enhancing organizational coordination, performance evaluation, and the efficient use of resources (Hansen *et al.*, 2006).

The budgeting process usually begins with the sales budget. The sales budget is influenced by sales forecasts from previous years, current and future economic conditions, the activities of competing businesses, and other factors. The sales budget is an analysis of expected cash inflows at the end of the period. Since sales are usually made on account, the time of sale and the time of conversion to cash occur at different times. The sales budget is the foundation of a business and the budget that should be prepared first. The main factor in preparing this budget is sales forecasts. If it is prepared accurately, it supports the accurate preparation of other budgets (Yükçü, 2014). A budget system established by senior management in accommodation enterprises provides the following benefits (Kozak, 2002). Budgeting activities require management to examine options before making a specific decision. For example, in hotel enterprises, there are different pricing options for each product and service produced. To give another example, there are different staffing options for producing and offering products and services in hotel enterprises, and each option will affect the quality of the goods and services produced. Budgets allow management to evaluate alternatives before making a choice. Additionally, budgeting helps managers determine the prices of goods and services by relating them to the relevant expenses, as it enables the estimation of future expenses. Once the room sales volume and prices for the entire operating period are determined, the next step is to multiply the expected number of rooms to be sold by the room prices. When the results of these multiplications are added together, the room sales revenue to be included in the budget is determined (Kozak, 2002).

Accurate financial forecasting plays a critical role in enabling organizations to formulate achievable strategic objectives, anticipate potential uncertainties, and optimize the allocation of financial and operational resources. In particular, reliable sales forecasts provide valuable insights that support the alignment of production planning, inventory management, and marketing activities with anticipated market demand (Subrahmanyam *et al.*, 2024). According to Walther (2009), the budgeting process typically begins with the preparation of a sales budget, which is based on projected sales volume and informed by historical sales patterns, current and anticipated economic conditions, competitors' activities, and other relevant factors. He further argues that an effective sales budget should incorporate an analysis of expected cash receipts, with particular attention to their timing and collection patterns to enhance the budget's usefulness. Yükçü (2014) states that the sales budget is an analysis of expected cash inflows at the end of the period. Since sales are generally made on account, the time of sale and the time of conversion to cash are different. In this context, he states that the sales budget is the budget that forms the basis of businesses and should be prepared first. He also emphasized that the main factor in preparing this budget is sales forecasts, and that if it is prepared accurately, it supports the accurate preparation of other budgets. Yalkın (2018), emphasizes that the more realistic and accurate the sales budget is prepared, the greater the likelihood that all other business budgets will also be realistic and accurate. She states that businesses first determine which products will be sold at which prices within the framework of current market and competitive conditions, and that the next step is to determine the costs of these products and services. She further states that, in order for top management

to prepare a sales budget, it must make sales forecasts and obtain certain data through market, price, and product analyses.

Najera Ruiz and Collazzo (2021) found that, despite their structural differences from large organizations, micro and small enterprises also benefit from the application of management accounting techniques. However, these firms typically adopt simpler approaches to monitoring objectives, planning, and performance due to limited managerial capabilities, operational inefficiencies, and constrained access to resources. Minor *et al.*, (2025) note that revenue per available room (RevPAR) is an important metric used for performance comparisons. One of RevPAR's biggest weaknesses is that it does not take room size and variety into account, making it a suitable metric for larger hotels with a uniform set of rooms. Furthermore, this metric ignores profitability; hotels may have a high RevPAR, but they may still not be profitable after all operating costs are taken into account. According to Grossi *et al.*, (2020) the budget control process helps the company effectively address inefficiencies, particularly those related to costs and financing. The budgeting process does not stop at defining resources and expenses; it also plays a crucial role in control. Setting targets, monitoring the process, performance evaluation, and risk management facilitate the effective allocation and use of resources. As a result, this process can ensure stability and cost control throughout the organization's activities.

2. Methods

It is extremely important for businesses to effectively manage and control their revenues to ensure their long-term sustainability. It is also important to keep expenses aligned in line with revenues. The purpose of the proposed method is to contribute to the preparation of sales budgets in small and medium-sized accommodation enterprises, as well as to provide managers with a different perspective on maintaining the alignment between revenues and expenses.

In this study, a department-based sales budget method based on revenue per overnight stay was prepared for small and medium-sized accommodation enterprises. Room and board (HB accommodation, including breakfast and dinner) revenues were calculated based on seasonal and off-season prices set for the budget period and the targeted individual and group overnight stays. For budgeting ancillary extra food and beverage and other unit revenues, department-based calculations based on revenue per night were made using data from the previous year.

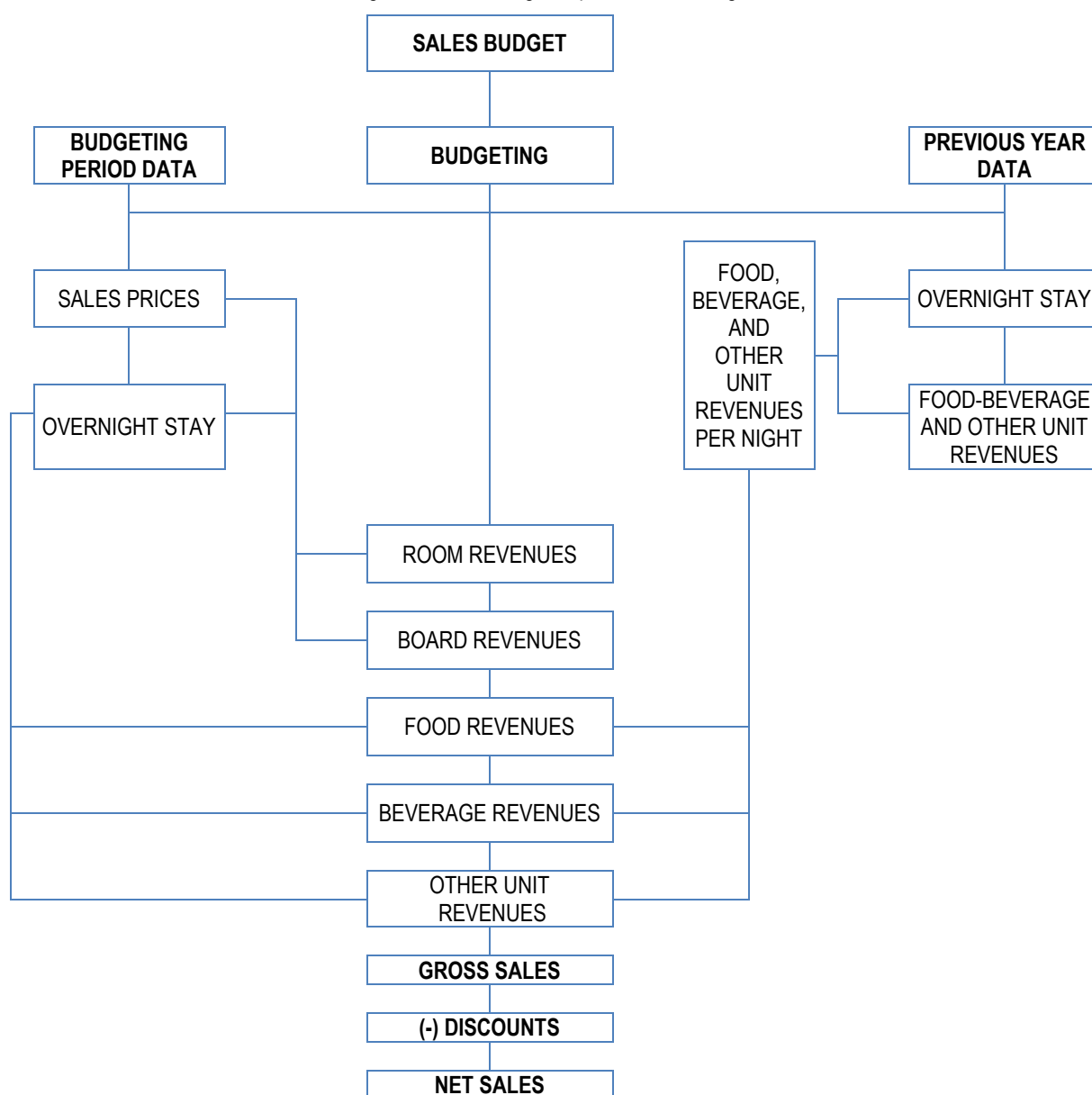
This study adopts a methodological and application-oriented research design to develop a practical sales budgeting model for accommodation enterprises. The proposed approach is motivated by the need for a budgeting framework that supports managerial decision-making under demand uncertainty while reflecting the operational characteristics of the hospitality industry. Small and medium-sized accommodation enterprises (SMEs) constitute the primary focus of the study because they generally operate with limited financial planning systems and managerial resources despite being more vulnerable to fluctuations in tourism demand. Consequently, a simple, systematic, and easily applicable budgeting model is considered more valuable for these enterprises than complex forecasting techniques.

The proposed methodology is based on a departmental sales budgeting approach that estimates revenues according to the revenue generated per overnight stay. The budgeting process first estimates room and board (half-board) revenues by considering the accommodation season (high and low season), budgeted room rates, and targeted overnight stays for both individual and group guests. Subsequently, revenues generated by food and beverage outlets and other operating departments are projected using departmental revenue-per-overnight-stay coefficients derived from the previous year's operating data. This approach establishes a direct relationship between expected overnight stays and departmental revenues, enabling the preparation of an integrated sales budget that reflects the revenue structure of the accommodation enterprise. By incorporating seasonal demand characteristics and departmental revenue behavior into the budgeting process, the proposed model provides managers with a practical tool for forecasting revenues, monitoring budget deviations, supporting cash flow planning, and improving financial decision-making.

3. Case Studies

The study sampled an accommodation enterprise with 10 single rooms, 80 double rooms, and 10 triple rooms. In calculating room and board revenues, budgeting was carried out based on a price policy adopted for individual guests and on prices agreed upon through agency agreements for group bookings. For the calculation of ancillary food and beverage and other unit revenues, a department-based method based on revenue per overnight stay was applied. The implementation steps of the sales budget according to the proposed method are shown in Figure 1 below.

Figure 1. Sales Budget Implementation Stages



Source: Authors' elaboration

The data sources used to prepare the department-based sales budget based on revenue per overnight stay, which will form the basis for the preparation of the sales budget, are explained below.

DATA	DATA SOURCE
Previous year's overnight stay data	Statistical records from the previous year
Previous year's sales data	Previous year's trial balance
Budgeted overnight stay	Overnight stay projections
Budgeted discounts	Discount projections

Department-Based Sales Budget Preparation Based on Revenue per Overnight Stay for Accommodation Enterprises;

PHASE 1.

Step 1: Establishing selling prices for the budgeting period

Step 2: Determining overnight stays for the budgeting period

Step 3: Calculating room revenues for the budgeting period

Step 4: Calculating board (breakfast and dinner) revenues for the budgeting period

PHASE 2.

Step 5: Determining overnight stays for the previous year (individual and group)

- Step 6: Determining previous year's sales
 Step 7: Calculating ancillary food and beverage and other unit revenues per overnight stay based on the previous year data
 Step 8: Calculating ancillary food revenues for the budgeting period
 Step 9: Calculating ancillary beverage revenues for the budgeting period
 Step 10: Calculating other unit revenues for the budgeting period
 Step 11: Calculating discounts for the budgeting period
 Step 12: Preparing the sales budget for the budgeting period

4. Research Results

This section presents the findings obtained as a result of implementing the proposed department-based sales budget approach and evaluates the model's contributions to revenue forecasting, budgeting, and financial planning processes. The findings are analyzed by taking into account the type of lodging, seasonal characteristics, and the department-based revenue structure; the applicability of the developed method for small and medium-sized lodging businesses and the contributions it can make to managerial decision-making processes are discussed.

PHASE 1.

STEP 1: In this step, the previous year's sales prices were used as a basis for preparing the customer sales prices for this year. Off-season prices were kept the same, while seasonal prices were increased by 10%. For determining group prices, the prices agreed upon with agencies were adhered to. Prices are divided into two seasons: off-season and season, and are tabulated as single, double and triple room HB (Half Board) accommodation.

Table 1. 2024 Sales Prices (\$)

TYPE OF ROOM	OFF SEASON		SEASON	
	INDIVIDUAL	GROUP	INDIVIDUAL	GROUP
	HB	HB	HB	HB
SINGLE	110,00	80,00	130,00	90,00
DOUBLE	160,00	120,00	180,00	140,00
TRIPLE	210,00	160,00	240,00	180,00

Source: Authors' elaboration

Table 2. Break Down Calculation (\$)

Off-Season					
INDIVIDUAL					
TYPE OF ROOM	TYPE OF ACCOMMODATION	SALES PRICE	ROOM	BREAKFAST	DINNER
SINGLE	HB	110,00	84,00	10,00	16,00
DOUBLE	HB	160,00	108,00	20,00	32,00
TRIPLE	HB	210,00	132,00	30,00	48,00
Season					
SINGLE	HB	130,00	104,00	10,00	16,00
DOUBLE	HB	180,00	128,00	20,00	32,00
TRIPLE	HB	240,00	162,00	30,00	48,00

Off-Season					
GROUP					
TYPE OF ROOM	TYPE OF ACCOMMODATION	SALES PRICE	ROOM	BREAKFAST	DINNER
SINGLE	HB	80,00	54,00	10,00	16,00
DOUBLE	HB	120,00	68,00	20,00	32,00
TRIPLE	HB	160,00	82,00	30,00	48,00
Season					
SINGLE	HB	90,00	64,00	10,00	16,00
DOUBLE	HB	140,00	88,00	20,00	32,00
TRIPLE	HB	180,00	102,00	30,00	48,00

Source: Authors' elaboration

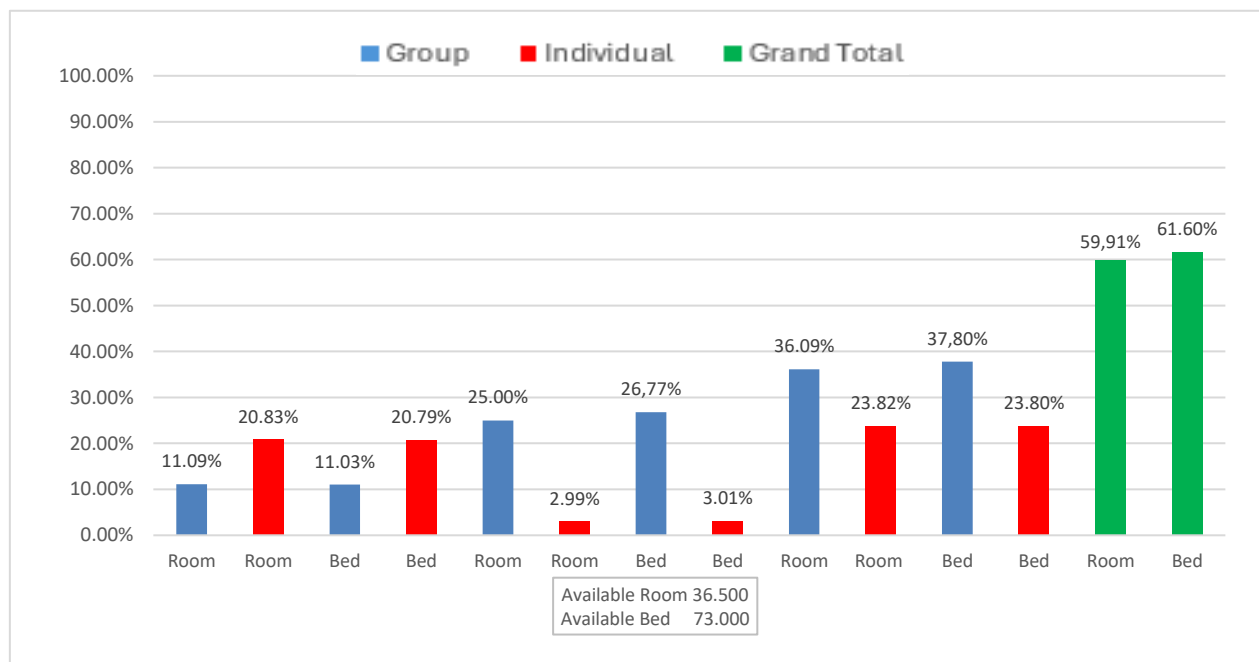
STEP 2: At this stage, the targeted room and overnight stay calculations for the budget period were made. In the calculation, the number of rooms available for sale per day was taken as 10 Single, 80 Double, and 10 Triple rooms.

The daily calculation of beds available for sale is as follows: (10 Single X 1 bed = 10 beds); (80 Double X 2 beds = 160 beds); (10 Triple X 3 beds = 30 beds) resulting in a total of 200 beds. In this case, the calculation for January 2024 was based on 31 X 200 = 6,200 beds available for sale.

For other months in the budgeting period, the calculation was obtained by multiplying the number of days in each month by the 200 beds available for sale per day.

Additionally, the calculations include detailed information on occupancy rates, groups, off-season, season, and accommodation types.

Figure 2. Room and Bed Occupancy Rates



Source: Authors' elaboration

STEP 3: In this step, the department-based room sales budget was calculated based on revenue per night using the room sales prices specified in Table 2 and the targeted overnight stays presented in Tables 3 and 4.

Table 3. 2024 Year Night Stay (Individual) Calculation

OFF-SEASON									
MONTHS	AVAILABLE ROOM	AVAILABLE BED	SOLD OUT ROOM			SOLD OUT BED			ACCORDING TO BOARD STATUS TOTAL O/N STAYS
			SINGLE	DOUBLE	TRIPLE	SINGLE	DOUBLE	TRIPLE	
			HB	HB	HB	HB	HB	HB	
JAN	3.100	6.200	90	740	85	90	1.480	255	1.825
FEB	2.800	5.600	112	896	115	112	1.792	345	2.249
MAR	3.100	6.200	122	940	96	122	1.880	288	2.290
APR	3.000	6.000	69	690	90	69	1.380	270	1.719
MAY	3.100	6.200	55	396	49	55	792	147	994
OCT	3.100	6.200	140	1.116	128	140	2.232	384	2.756
NOV	3.000	6.000	89	725	91	89	1.450	273	1.812
DEC	3.100	6.200	77	620	72	77	1.240	216	1.533
TOTAL	24.300	48.600	754	6.123	726	754	12.246	2.178	15.178
SEASON									
JUN	3.000	6.000	31	240	36	31	480	108	619
JUL	3.100	6.200	28	236	47	28	472	141	641
AUG	3.100	6.200	23	198	26	23	369	78	497
SEP	3.000	6.000	30	181	16	30	362	48	440
TOTAL	12.200	24.400	112	855	125	112	1.710	375	2.197
GRAND TOTAL	36.500	73.000	866	6.978	851	866	13.956	2.553	17.375

Source: Authors' elaboration

Table 4. 2024 Year Night Stay (Group) Calculation

OFF-SEASON									
MONTHS	AVAILABLE ROOM	AVAILABLE BED	SOLD OUT ROOM			SOLD OUT BED			ACCORDING TO BOARD STATUS TOTAL O/N STAYS
			SINGLE	DOUBLE	TRIPLE	SINGLE	DOUBLE	TRIPLE	
			HB	HB	HB	HB	HB	HB	HB
JAN	3.100	6.200	-	-	-	-	-	-	-
FEB	2.800	5.600	6	44	5	6	88	15	109
MAR	3.100	6.200	18	148	11	18	296	33	347
APR	3.000	6.000	135	1.080	131	135	2.160	393	2.688
MAY	3.100	6.200	186	1.486	169	186	2.972	507	3.665
OCT	3.100	6.200	15	124	17	15	248	51	314
NOV	3.000	6.000	18	141	9	18	282	27	327
DEC	3.100	6.200	31	246	27	31	492	81	604
TOTAL	24.300	48.600	409	3.269	369	409	6.538	1.107	8.054
SEASON									
JUN	3.000	6.000	195	2.222	177	195	4.444	531	5.170
JUL	3.100	6.200	248	1.984	254	248	3.968	762	4.978
AUG	3.100	6.200	262	2.106	259	262	4.212	777	5.251
SEP	3.000	6.000	210	1.680	191	210	3.360	573	4.143
TOTAL	12.200	24.400	915	7.992	881	915	15.984	2.643	19.542
GRAND TOTAL	36.500	73.000	1.324	11.261	1.250	1.324	22.522	3.750	27.596

Source: Authors' elaboration

Table 5. Room Revenue Calculation (2024)

OFF-SEASON																			
MONTHS	INDIVIDUAL									GROUP									ROOM REVENUES TOTAL
	SINGLE ROOM			DOUBLE ROOM			TRIPLE ROOM			SINGLE ROOM			DOUBLE ROOM			TRIPLE ROOM			
	ROOM SOLD	ROOM RATE	TOTAL INCOME	ROOM SOLD	ROOM RATE	TOTAL INCOME	ROOM SOLD	ROOM RATE	TOTAL INCOME	ROOM SOLD	ROOM RATE	TOTAL INCOME	ROOM SOLD	ROOM RATE	TOTAL INCOME	ROOM SOLD	ROOM RATE	TOTAL INCOME	
JAN	90	84,00	7.560,00	740	108,00	79.920,00	85	132,00	11.220,00	-	54,00	-	-	68,00	-	-	82,00	-	98.700,00
FEB	112	84,00	9.408,00	896	108,00	96.76800	115	132,00	15.180,00	6	54,00	324,00	44	68,00	2.992,00	5	82,00	410,00	125.082,00
MAR	122	84,00	10.248,00	940	108,00	101.520,00	96	132,00	12.672,00	18	54,00	972,00	148	68,00	10.064,00	11	82,00	902,00	136.378,00
APR	69	84,00	5.796,00	690	108,00	74.520,00	90	132,00	11.880,00	135	54,00	7.290,00	1.080	68,00	73.440,00	131	82,00	10.742,00	183.668,00
MAY	55	84,00	4.620,00	396	108,00	42.768,00	49	132,00	6.468,00	186	54,00	10.044,00	1.486	68,00	101.048,00	169	82,00	13.858,00	178.806,00
OCT	140	84,00	11.760,00	1.116	108,00	120.528,00	128	132,00	16.896,00	15	54,00	810,00	124	68,00	8.432,00	17	82,00	1.394,00	159.820,00
NOV	89	84,00	7.476,00	725	108,00	78.300,00	91	132,00	12.012,00	18	54,00	972,00	141	68,00	9.588,00	9	82,00	738,00	109.086,00
DEC	77	84,00	6.468,00	620	108,00	66.960,00	72	132,00	9.504,00	31	54,00	1.674,00	246	68,00	16.728,00	27	82,00	2.214,00	103.548,00
SUM	754		63.336,00	6.123		661.284,00	726		95.832,00	409		22.086,00	3.269		222.292,00	369		30.258,00	1.095.088,00
SEASON																			
JUN	31	104,00	3.224,00	240	128,00	30.720,00	36	162,00	5.832,00	195	64,00	12.480,00	2.222	88,00	195.536,00	177	102,00	18.054,00	265.846,00
JUL	28	104,00	2.912,00	236	128,00	30.208,00	47	162,00	7.614,00	248	64,00	15.872,00	1.984	88,00	174.592,00	254	102,00	25.908,00	257.106,00
AUG	23	104,00	2.392,00	198	128,00	25.344,00	26	162,00	4.212,00	262	64,00	16.768,00	2.106	88,00	185.328,00	259	102,00	26.418,00	260.462,00
SEP	30	104,00	3.120,00	181	128,00	23.168,00	16	162,00	2.592,00	210	64,00	13.440,00	1.680	88,00	147.840,00	191	102,00	19.482,00	209.642,00
SUM	112		11.648,00	855		109.440,00	125		20.250,00	915		58.560,00	7.992		703.296,00	881		89.862,00	993.056,00
GRAND TOTAL	866		74.984,00	6.978		770.724,00	851		116.082,00	1.324		80.646,00	11.261		990.968,00	1.250		120.120,00	2.088.144,00

Source: Authors' elaboration

STEP 4: In this step, calculations were made based on the board (breakfast and dinner) prices in Table 2 and the overnight stays presented in Tables 3 and 4.

Table 6. Board (Breakfast and Dinner) Revenue Calculation (2024)

OFF- SEASON							
MONTHS	BREAKFAST			DINNER			TOTAL BOARD INCOME
	TOTAL NUMBER OF O/N STAYS	PRICE	AMOUNT	TOTAL NUMBER OF O/N STAYS	PRICE	AMOUNT	
JAN	1.825	10,00	18.250,00	1.825	16,00	29.200,00	47.450,00
FEB	2.358	10,00	23.580,00	2.358	16,00	37.728,00	61.308,00
MAR	2.637	10,00	26.370,00	2.637	16,00	42.192,00	68.562,00
APR	4.407	10,00	44.070,00	4.407	16,00	70.512,00	114.582,00
MAY	4.659	10,00	46.590,00	4.659	16,00	74.544,00	121.134,00
OCT	3.070	10,00	30.700,00	3.070	16,00	49.120,00	79.820,00
NOV	2.139	10,00	21.390,00	2.139	16,00	34.224,00	55.614,00
DEC	2.137	10,00	21.370,00	2.137	16,00	34.192,00	55.562,00
TOTAL	23.232		232.320,00	23.232		371.712,00	604.032,00
SEASON							
JUN	5.789	10,00	57.890,00	5.789	16,00	92.624,00	150.514,00
JUL	5.619	10,00	56.190,00	5.619	16,00	89.904,00	146.094,00
AUG	5.748	10,00	57.480,00	5.748	16,00	91.968,00	149.448,00
SEP	4.583	10,00	45.830,00	4.583	16,00	73.328,00	119.158,00
TOTAL	21.739		217.390,00	21.739		347.824,00	565.214,00
GRAND TOTAL	44.971		449.710,00	44.971		719.536,00	1.169.246,00

Source: Authors' elaboration

In the first phase of the study, room and board revenues were calculated, while in the second phase, extra food and beverage revenues and other unit revenues were calculated as shown below.

PHASE 2

STEP 5: In this step, off-season and seasonal overnight stays for individual and group accommodations are tabulated based on the previous year's records.

Table 7. Previous Year Overnight Stay (2023)

OFF-SEASON							
MONTHS	AVAILABLE BED	INDIVIDUAL		GROUP		TOTAL	
		SOLD OUT BED	BED OCCUPANCY RATE %	SOLD OUT BED	BED OCCUPANCY RATE %	SOLD OUT BED	BED OCCUPANCY RATE %
JAN	6.200	1.756	28,32	85	1,37	1.841	29,70
FEB	5.600	2.110	37,68	136	2,43	2.246	40,11
MAR	6.200	2.320	37,42	411	6,63	2.731	44,05
APR	6.000	1.690	28,16	2.380	39,67	4.070	67,83
MAY	6.200	871	14,05	3.740	60,32	4.611	74,37
OCT	6.200	2.656	42,84	280	4,52	2.936	47,35
NOV	6.000	1.915	31,92	360	0,06	2.275	37,92
DEC	6.200	1.496	24,13	586	9,45	2.082	33,58
TOTAL	48.600	14.814	30,48	7.970	16,40	22.784	46,88
SEASON							
JUN	6.000	710	11,83	4.918	81,85	5.621	93,68
JUL	6.200	580	9,67	4.796	73,62	5.376	86,71
AUG	6.200	470	8,52	5.341	86,15	5.811	93,73
SEP	6.000	511	8,52	4.317	71,95	4.828	80,47
TOTAL	24.400	2.271	0,931	19.365	79,36	21.636	88,67
GRAND TOTAL	73.000	17.085	23,40	27.335	37,45	44.420	60,80

Source: Authors' elaboration

STEP 6: In this step, the following items were taken from the trial balance for the period 01.01.2023 – 31.12.2023 of the previous year: room and board revenues, extra food and beverage revenues, and other unit revenues.

Table 8. Sales Data Trial Balance for January 1, 2023 – December 31, 2023

ACCOUNT CODE	ACCOUNT NAME	SALES
60	GROSS SALES	2.633.080,92
600	DOMESTIC SALES	2.633.080,92
600.00	ROOM REVENUES	707.303,08
600.00.001	ROOM REVENUES	707.303,08
600.10	FOOD REVENUES	1.275.195,69
600.10.001	RESTAURANT BOARD (BREAKFAST) REVENUE	328.024,62
600.10.002	RESTAURANT BOARD (DINNER) REVENUE	519.372,31
600.10.004	RESTAURANT EXTRA FOOD REVENUE	49.203,69
600.10.005	ALACARTE RESTAURANT FOOD REVENUE	174.946,46
600.10.006	ROOF BAR FOOD REVENUE	88.840,00
600.10.007	LOBBY BAR FOOD REVENUE	57.404,31
600.10.008	ROOM SERVICE FOOD REVENUE	36.902,77
600.10.009	MINI BAR FOOD REVENUE	20.501,54
600.20	BEVERAGE REVENUE	631.447,38
600.20.004	RESTAURANT BEVERAGE REVENUE	177.680,00
600.20.005	À LA CARTE REST. BEVERAGE REVENUE	232.350,77
600.20.006	ROOF BAR BEVERAGE REVENUE	131.209,85
600.20.007	LOBBY BAR BEVERAGE REVENUE	38.269,54
600.20.008	ROOM SERVICE BEVERAGE REVENUE	21.868,31
600.20.009	MINI BAR BEVERAGE REVENUE	30.068,92
600.30	LAUNDRY REVENUE	19.134,77
600.30.001	LAUNDRY REVENUE	12.300,92
600.30.002	DRY CLEANING REVENUE	6.833,85

Source: Authors' elaboration

STEP 7: In this step, food and beverage and other unit revenues per overnight stay for the previous year were calculated based on the overnight stays identified in Table 7 and the revenues reported in Table 8.

Table 9. Calculation for Food and Beverage and Other Unit Revenues per Overnight Stay (2023)

ACCOUNT CODE	DEPARTMENT	REVENUES	O/N STAY	REV. PER O/N STAY
600.10.04	RESTAURANT EXTRA FOOD REVENUE	49.203,69	44.420	1,11
600.10.05	À LA CARTE RESTAURANT FOOD REVENUE	174.946,46	44.420	3,94
600.10.06	ROOF BAR FOOD REVENUE	88.840,00	44.420	2,00
600.10.07	LOBBY BAR FOOD REVENUE	57.404,31	44.420	1,29
600.10.08	ROOM SERVICE FOOD REVENUE	36.902,77	44.420	0,83
600.10.09	MINI BAR FOOD REVENUE	20.501,54	44.420	0,46
600.20.04	RESTAURANT BEVERAGE REVENUE	177.680,00	44.420	4,00
600.20.05	À LA CARTE RESTAURANT BEVERAGE REVENUE	232.350,77	44.420	5,23
600.20.06	ROOF BAR BEVERAGE REVENUE	131.209,85	44.420	2,95
600.20.07	LOBBY BAR BEVERAGE REVENUE	38.269,54	44.420	0,86
600.20.08	ROOM SERVICE BEVERAGE REVENUE	21.868,31	44.420	0,49
600.20.09	MINI BAR BEVERAGE REVENUE	30.068,92	44.420	0,68
600.30.01	LAUNDRY REVENUE	12.300,92	44.420	0,28
600.30.02	DRY CLEANING REVENUE	6.833,85	44.420	0,15

Source: Authors' elaboration

STEP 8: In this step, the food revenues per overnight stay calculated in Table 9 were increased by 40% and budgeted as extra food revenues based on the targeted overnight stays for 2024 presented in Tables 3 and 4.

STEP 9: In this step, the beverage revenues per overnight stay calculated in Table 9 were increased by 40%, and the extra beverage revenues calculated based on the targeted overnight stays for 2024 presented in Tables 3 and 4 were budgeted.

Considering inflation and the company's sales policy, a 40% increase was made in extra food and beverage revenues per overnight stay compared with 2023. Extra food and beverage and other unit revenues calculated using this method are shown in Table 10, 11 and 12.

The budgeting method proposed in this study is founded on explicitly defined assumptions established to ensure internal consistency, methodological transparency, and practical applicability throughout the budgeting process. These assumptions should not be interpreted as universally applicable parameters; rather, they should be regarded as planning criteria developed in accordance with the economic conditions of the case under investigation, the operational characteristics of the enterprise, and its strategic objectives. Accordingly, the budgeting parameters adopted in this study are intended to be illustrative rather than prescriptive, providing a flexible framework that can be adapted to the specific circumstances and managerial priorities of different accommodation enterprises.

The budgeted room sales volume was projected based on historical demand patterns, anticipated market growth, seasonal variations in occupancy, and the strategic sales objectives established by the management of the accommodation enterprise. Likewise, the projected increase in overnight stays was not derived from a predetermined growth rate; instead, it was estimated on the basis of expected developments in market demand and anticipated shifts in the composition of target customer segments. This approach not only preserves the consistency between demand forecasting and revenue projections but also enhances the robustness and transferability of the proposed budgeting framework across different market environments.

The projected 40% increase in ancillary food and beverage revenues and other ancillary operating revenues was established on the basis of three interrelated considerations. First, this assumption reflects the pricing strategy adopted by the enterprise in response to persistent inflationary pressures and escalating operating costs. Second, it incorporates the expectation that average guest expenditure will increase as a consequence of revised pricing policies, enhancements in service quality, and the implementation of revenue optimization initiatives. Third, the selected growth assumption was designed to provide a balanced planning parameter that preserves the real value of departmental revenues while maintaining the historical relationship between accommodation demand and ancillary revenue generation. Consequently, the proposed 40% growth rate should not be interpreted as a universally applicable benchmark for the hospitality industry. Rather, it should be regarded as a context-specific and adaptable budgeting parameter that can be recalibrated in accordance with inflation expectations, prevailing market conditions, competitive pricing strategies, and evolving customer demand.

In conclusion, the assumptions adopted in this study are not intended to establish universally applicable budgeting parameters for the accommodation industry; rather, they are designed to demonstrate the operational implementation of the proposed budgeting framework. Accordingly, the analytical architecture of the model is readily transferable to other accommodation enterprises, provided that its underlying assumptions, forecasting parameters, and managerial objectives are systematically recalibrated to reflect the enterprise-specific operational characteristics, prevailing market conditions, and strategic priorities of the organization. This adaptability enhances both the practical applicability and the external validity of the proposed framework across diverse hospitality contexts.

Table 10. Budgeting Period Extra Food Revenues (2024)

OFF-SEASON														
MOS.	BUDGETED O/N STAY	RESTAURANT		ALACARTE RESTAURANT		ROOF BAR		LOBI BAR		ROOM SERVICE		MINI BAR		TOTAL EXTRA FOOD REVENUE
		REVENUE PER NIGHT	BUDGETED REVENUE	REVENUE PER NIGHT	BUDGETED REVENUE	REVENUE PER NIGHT	BUDGETED REVENUE	REVENUE PER NIGHT	BUDGETED REVENUE	REVENUE PER NIGHT	BUDGETED REVENUE	REVENUE PER NIGHT	BUDGETED REVENUE	
JAN	1.825	1,55	2.828,75	5,52	10.074,00	2,80	5.110,00	1,81	3.303,25	1,16	2.117,00	0,64	1.168,00	24.601,00
FEB	2.358	1,55	3.654,90	5,52	13.016,16	2,80	6.602,40	1,81	4.267,98	1,16	2.735,28	0,64	1.509,12	31.785,84
MAR	2.637	1,55	4.087,35	5,52	14.556,24	2,80	7.383,60	1,81	4.772,97	1,16	3.058,92	0,64	1.687,68	35.546,76
APR	4.407	1,55	6.830,85	5,52	24.326,64	2,80	12.339,60	1,81	7.976,67	1,16	5.112,12	0,64	2.820,48	59.406,36
MAY	4.659	1,55	7.221,45	5,52	25.717,68	2,80	13.045,20	1,81	8.432,79	1,16	5.404,44	0,64	2.981,76	62.803,32
OCT	3.070	1,55	4.758,50	5,52	16.946,40	2,80	8.596,00	1,81	5.556,70	1,16	3.561,20	0,64	1.964,80	41.383,60
NOV	2.139	1,55	3.315,45	5,52	11.807,28	2,80	5.989,20	1,81	3.871,59	1,16	2.481,24	0,64	1.368,96	28.833,72
DEC	2.137	1,55	3.312,35	5,52	11.796,24	2,80	5.983,60	1,81	3.867,97	1,16	2.478,92	0,64	1.367,68	28.806,76
TOTAL	23.232		36.009,60		128.240,64		65.049,60		42.049,92		26.949,12		14.868,48	313.167,36
SEASON														
JUN	5.789	1,55	8.972,95	5,52	31.955,28	2,80	16.209,20	1,81	10.478,09	1,16	6.715,24	0,64	3.704,96	78.035,72
JUL	5.619	1,55	8.709,45	5,52	31.016,88	2,80	15.733,20	1,81	10.170,39	1,16	6.518,04	0,64	3.596,16	75.744,12
AUG	5.748	1,55	8.909,40	5,52	31.728,96	2,80	16.094,40	1,81	10.403,88	1,16	6.667,68	0,64	3.678,72	77.483,04
SEP	4.583	1,55	7.103,65	5,52	25.298,16	2,80	12.832,40	1,81	8.295,23	1,16	5.316,28	0,64	2.933,12	61.778,84
TOTAL	21.739		33.695,45		119.999,28		60.869,20		39.347,59		25.217,24		13.912,96	293.041,72
GRAND TOTAL	44.971		69.705,05		248.239,92		125.918,80		81.397,51		52.166,36		28.781,44	606.209,08

Source: Authors' elaboration

Table 11. Budgeting Period Extra Beverage Revenues (2024)

OFF-SEASON														
MONTHS	BUDGETED O/N STAY	RESTAURANT		ALACARTE RESTAURANT		ROOF BAR		LOBI BAR		ROOM SERVICE		MINI BAR		TOTAL EXTRA FOOD REVENUE
		REV.PER NIGHT	BUDGETED REVENUE	REV. PER NIGHT	BUDGETED REVENUE	REV. PER NIGHT	BUDGETED REVENUE	REV. PER NIGHT	BUDGETED REVENUE	REV. PER NIGHT	BUDGETED REVENUE	REV. PER NIGHT	BUDGETED REVENUE	
JAN	1.825	5,60	10.220,00	7,32	13.359,00	4,13	7.537,25	1,20	2.190,00	0,69	1.259,25	0,95	1.733,75	36.299,25
FEB	2.358	5,60	13.204,80	7,32	17.260,56	4,13	9.738,54	1,20	2.829,60	0,69	1.627,02	0,95	2.240,10	46.900,62
MAR	2.637	5,60	14.767,20	7,32	19.302,84	4,13	10.890,81	1,20	3.164,40	0,69	1.819,53	0,95	2.505,15	52.449,93
APR	4.407	5,60	24.679,20	7,32	32.259,24	4,13	18.200,91	1,20	5.288,40	0,69	3.040,83	0,95	4.186,65	87.655,23
MAY	4.659	5,60	26.090,40	7,32	34.103,88	4,13	19.241,67	1,20	5.590,80	0,69	3.214,71	0,95	4.426,05	92.667,51
OCT	3.070	5,60	17.192,00	7,32	22.472,40	4,13	12.679,10	1,20	3.684,00	0,69	2.118,30	0,95	2.916,50	61.062,30
NOV	2.139	5,60	11.978,40	7,32	15.657,48	4,13	8.834,07	1,20	2.566,80	0,69	1.475,91	0,95	2.032,05	42.544,71
DEC	2.137	5,60	11.967,20	7,32	15.642,84	4,13	8.825,81	1,20	2.564,40	0,69	1.474,53	0,95	2.030,15	42.504,93
TOTAL	23.232		130.099,20		170.058,24		95.948,16		27.878,40		16.030,08		22.070,40	462.084,48
SEASON														
JUN	5.789	5,60	32.418,40	7,32	42.375,48	4,13	23.908,57	1,20	6.946,80	0,69	3.994,41	0,95	5.499,55	115.143,21
JUL	5.619	5,60	31.466,40	7,32	41.131,08	4,13	23.206,47	1,20	6.742,80	0,69	3.877,11	0,95	5.338,05	111.761,91
AUG	5.748	5,60	32.188,80	7,32	42.075,36	4,13	23.739,24	1,20	6.897,60	0,69	3.966,12	0,95	5.460,60	114.327,72
SEP	4.583	5,60	25.664,80	7,32	33.547,56	4,13	18.927,79	1,20	5.499,60	0,69	3.162,27	0,95	4.353,85	91.155,87
TOTAL	21.739		121.738,40		159.129,48		89.782,07		26.086,80		14.999,91		20.652,05	432.388,71
GRAND TOTAL	44.971		251.837,60		329.187,72		185.730,23		53.965,20		31.029,99		42.722,45	894.473,19

Source: Authors' elaboration

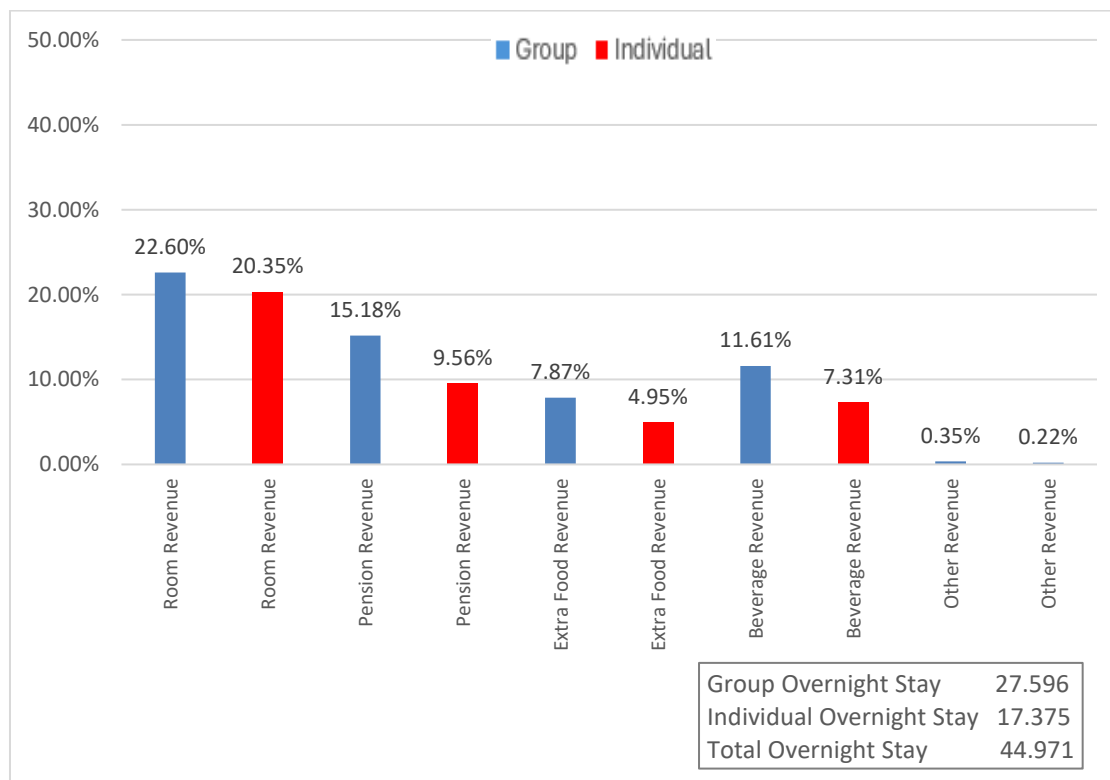
STEP 10: In this step, calculations were performed to determine other unit revenues.

Table 12. Budgeting Period Other Unit Revenue Calculation (2024)

OFF-SEASON						
MONTHS	BUDGETED O/N STAYS	LAUNDRY REVENUES		DRY CLEANING REVENUES		TOTAL
		REV. PER O/N STAY	BUDGETED REVENUE	REV. PER O/N STAY	BUDGETED REVENUE	
JAN	1.825	0,39	711,75	0,21	383,25	1.095,00
FEB	2.358	0,39	919,62	0,21	495,18	1.414,80
MAR	2.637	0,39	1.028,43	0,21	553,77	1.582,20
APR	4.407	0,39	1.718,73	0,21	925,47	2.644,20
MAY	4.659	0,39	1.817,01	0,21	978,39	2.795,40
OCT	3.070	0,39	1.197,30	0,21	644,70	1.842,00
NOV	2.139	0,39	834,21	0,21	449,19	1.283,40
DEC	2.137	0,39	833,43	0,21	448,77	1.282,20
TOTAL	23.232		9.060,48		4.878,72	13.939,20
SEASON						
JUN	5.789	0,39	2.257,71	0,21	1.215,69	3.473,40
JUL	5.619	0,39	2.191,41	0,21	1.179,99	3.371,40
AUG	5.748	0,39	2.241,72	0,21	1.207,08	3.448,80
SEP	4.583	0,39	1.787,37	0,21	962,43	2.749,80
TOTAL	21.739		8.478,21		4.565,19	13.043,40
GRAND TOTAL	44.971		17.538,69		9.443,91	26.982,60

Source: Authors' elaboration

Figure 3. Percentage Distribution of Budgeted Gross Revenue by Customer Group



STEP 11: In this step, discounts anticipated from sales were calculated on a monthly basis.

Table 13. Budgeting Period Discount Calculation (2024)

MONTHS	DISCOUNTS FROM ROOM REVENUES	DISCOUNTS ON FOOD REVENUES	DISCOUNTS ON BEVERAGE REVENUE	DISCOUNTS FROM OTHER REVENUE	TOTAL DISCOUNTS
JAN	898,46	321,54	83,08	7,38	1.310,46
FEB	1.160,00	412,31	107,69	9,23	1.689,23
MAR	1.292,31	462,15	121,54	10,77	1.886,77
APR	2.169,23	772,31	203,08	17,85	3.162,46
MAY	2.292,31	815,38	212,31	18,46	3.338,46
JUN	2.849,23	1.015,38	266,15	23,08	4.153,85
JUL	2.753,85	984,62	258,46	22,46	4.019,38
AUG	2.829,23	1.007,69	264,62	23,08	4.124,62
SEP	2.255,38	803,08	210,77	18,31	3.287,54
OCT	1.511,38	535,38	141,54	12,31	2.200,62
NOV	1.052,31	373,85	98,46	8,62	1.533,23
DEC	579,38	268,62	84,62	3,85	936,46
TOTAL	21.643,08	7.772,31	2.052,31	175,38	31.643,08

Source: Authors' elaboration

For the budgeting period, the projected discounts for room revenue, board revenue, extra food and beverage revenue, and other unit revenues were calculated and budgeted, taking into account free room allocations to agencies, discounts to be provided for extra food and beverage consumption and other expenses of agency guides, and extra food and beverage expenses of department managers.

Additionally, discount requests from off-season customers were also taken into consideration.

STEP 12: In this step, the sales budget results table was created, and the department-based sales budget based on revenue per overnight stay.

Table 14. Sales Budget (2024)

GROSS SALES			OFF-SEASON														
MOS.	ROOM REV.	BOARD REV.	RESTAURANT		ALACARTE RESTAURANT		ROOF BAR		LOBI BAR		ROOM SERVICE		MINI BAR		LAUNDRY REV.	DRY CLEANING REV.	TOTAL REV.
			FOODREV.	BEV REV.	FOOD REV.	BEV REV.	FOOD REV.	BEV REV.	FOOD REV.	BEV REV.	FOOD REV.	BEV REV.	FOOD REV.	BEV REV.			
JAN	98.700,00	47.450,00	2.828,75	10.220,00	10.074,00	13.359,00	5.110,00	7.537,25	3.303,25	2.190,00	2.117,00	1.259,25	1.168,00	1.733,75	711,75	383,25	208.145,25
FEB	125.082,00	61.308,00	3.654,90	13.204,80	13.016,16	17.260,56	6.602,40	9.738,54	4.267,98	2.829,60	2.735,28	1.627,02	1.509,12	2.240,10	919,62	495,18	266.491,26
MAR	136.378,00	68.562,00	4.087,35	14.767,20	14.556,24	19.302,84	7.383,60	10.890,81	4.772,97	3.164,40	3.058,92	1.819,53	1.687,68	2.505,15	1.028,43	553,77	294.518,89
APR	183.668,00	114.582,00	6.830,85	24.679,20	24.326,64	32.259,24	12.339,60	18.200,91	7.976,67	5.288,40	5.112,12	3.040,83	2.820,48	4.186,65	1.718,73	925,47	447.955,79
MAY	178.806,00	121.134,00	7.221,45	26.090,40	25.717,68	34.103,88	13.045,20	19.241,67	8.432,79	5.590,80	5.404,44	3.214,71	2.981,76	4.426,05	1.817,01	978,39	458.206,23
OCT	159.820,00	79.820,00	4.758,50	17.192,00	16.946,40	22.472,40	8.596,00	12.679,10	5.556,70	3.684,00	3.561,20	2.118,30	1.964,80	2.916,50	1.197,30	644,70	343.927,90
NOV	109.086,00	55.614,00	3.315,45	11.978,40	11.807,28	15.657,48	5.989,20	8.834,07	3.871,59	2.566,80	2.481,24	1.475,91	1.368,96	2.032,05	834,21	449,19	237.361,83
DEC	103.548,00	55.562,00	3.312,35	11.967,20	11.796,24	15.642,84	5.983,60	8.825,81	3.867,97	2.564,40	2.478,92	1.474,53	1.367,68	2.030,15	833,43	448,77	231.703,89
SUM	1.095.088,00	604.032,00	36.009,60	130.099,20	128.240,64	170.058,24	65.049,60	95.948,16	42.049,92	27.878,40	26.949,12	16.030,08	14.868,48	22.070,40	9.060,48	4.878,72	2.488.311,04
SEASON																	
JUN	265.846,00	150.514,00	8.972,95	32.418,40	31.955,28	42.375,48	16.209,20	23.908,57	10.478,09	6.946,80	6.715,24	3.994,41	3.704,96	5.499,55	2.257,71	1.215,69	613.012,63
JUL	257.106,00	146.094,00	8.709,45	31.466,40	31.016,88	41.131,08	15.733,20	23.206,47	10.170,39	6.742,80	6.518,04	3.877,11	3.596,16	5.338,05	2.191,41	1.179,99	594.077,43
AUG	260.462,00	149.448,00	8.909,40	32.188,80	31.728,96	42.075,36	16.094,40	23.739,24	10.403,88	6.897,60	6.667,68	3.966,12	3.678,72	5.460,60	2.241,72	1.207,08	605.169,56
SEP	209.642,00	119.158,00	7.103,65	25.664,80	25.298,16	33.547,56	12.832,40	18.927,79	8.295,23	5.499,60	5.316,28	3.162,27	2.933,12	4.353,85	1.787,37	962,43	484.484,51
SUM	993.056,00	565.214,00	33.695,45	121.738,40	119.999,28	159.129,48	60.869,20	89.782,07	39.347,59	26.086,80	25.217,24	14.999,91	13.912,96	20.652,05	8.478,21	4.565,19	2.296.743,83
GRAND TOTAL	2.088.144,00	1.169.246,00	69.705,05	251.837,60	248.239,92	329.187,72	125.918,80	185.730,23	81.397,51	53.965,20	52.166,36	31.029,99	28.781,44	42.722,45	17.538,69	9.443,91	4.785.054,87
(-) DIS.	21.643,08	5.076,92	1.387,69	840,00	753,85	723,08	-	283,08	553,85	-	-	206,15	-	-	73,85	101,54	31.643,08
NET SALES	2.066.500,92	1.164.169,08	68.317,36	250.997,60	247.486,07	328.464,64	125.918,80	185.447,15	80.843,66	53.965,20	52.166,36	30.823,84	28.781,44	42.722,45	17.464,84	9.342,37	4.753.411,79

Source: Authors' elaboration

5. Discussions

In this study, a department-based sales budget method based on revenue per night for small and medium-sized accommodation enterprises has been linked to the financial sustainability of the business. As a first result of the study, accommodation enterprise managers can relate the concept of budgeting revenues to the concept of continuity of operations for a sustainable financial structure. Dyshkantiuk *et al.*, (2020) stated that revenue management is a tool used to maximize profit. They indicated that this method is also known as real-time pricing and is an optimization model based on predicting demand for hotel services. They defined the most classic definition of revenue management as selling the right room to the right customer at the right time at the right price. In other words, revenue management is a technique that aims to determine the best sales policy to maximize revenue at any given moment based on an analysis of demand behavior. Fortuna (2021) stated that companies' ability to achieve their goals depends on how effectively they manage their activities. Therefore, organizations should adopt and implement budgeting practices that facilitate this process. The effective integration of the budgeting process with other activities, such as planning and management functions, enables better financial and program decisions that lead to improved operations. Since the service offered for sale in accommodation enterprises cannot be sold on the following day, it is essential that sales budget targets are set using an extremely sound and analyzable method, with daily monitoring and detection of deviations, and that measures are taken to improve performance. In this regard, the study focuses on department-based sales budgets based on revenue per night, taking into account the accommodation season and type of accommodation when determining revenues. The focus on determining revenue per night rather than per cover for extra food and beverage revenues stems from the fact that statistical data related to overnight stays are much more reliable than statistical data per cover, especially in small and medium-sized accommodation enterprises. In particular, statistical data per cover cannot be maintained reliably in such small businesses for various reasons.

As a second result of the study, in the calculations made for the budgeting period, the targeted number of overnight stays was determined based on the sales prices for room and board revenues, while the revenues of other service units were calculated based on the actual revenues per overnight stay recorded during the previous year. Anderson and Xie (2016), in their study on pricing strategies applied to hotel room pricing approaches, classified pricing strategies as follows: cost-based pricing, market-based pricing, a combination of cost- and market-based pricing, and best practice pricing, compared with the well-known simple approach to pricing. They also presented dynamic pricing models developed for the accommodation sector. Subsequently, since the different room types offered by hotels make dynamic pricing for accommodation services highly suitable for the application of choice-based approaches, they presented several choice-based model studies. In the study, room sales prices were determined based on a choice-based model approach that varies according to room types and were ensured to be within the budget.

Finally, the study enabled business managers to make decisions regarding customer type selection by considering business sales policies in terms of the budget preparation approach. The findings of this study are consistent with those of Najera Ruiz and Collazzo (2021), who identified two dominant budgeting approaches among micro and small enterprises. While many firms prepare budgets primarily on the basis of sales forecasts derived from historical sales data, others adopt a broader historical-data approach that incorporates additional variables, including expenses, production levels, profit margins, and break-even points. These findings suggest that organizations tailor their budgeting practices to their managerial capabilities and operational requirements rather than relying exclusively on sales-based forecasting. The recommended method calculates room and board (HB accommodation with breakfast and dinner) revenues based on the off-season and season prices set for the budget period and the targeted individual and group stays. For budgeting extra food and beverage and other unit revenues, department-based calculations were made based on revenue per night using data from the previous year.

Conclusions and Further Research

Budgets are of vital importance in accommodation enterprises, as they are in every sector. Furthermore, budgets are considered an important tool that guides managers in their decisions during the goal-setting and planning stages. Therefore, when preparing budgets, sector conditions must be carefully examined, and the fragility of the economy, global adversities such as pandemics, wars, and the negative effects of political developments on the tourism sector should not be overlooked.

Considering all these factors and analyzing many current events, tourism enterprises should carefully prepare their budgets and update them in line with current developments. Due to the fragile structure of the sector, occupancy rates, sales, and cost calculations must be made with great care. In order for businesses to maximize

revenue with minimum costs in the face of potential economic downturns, managers must give due importance to budget preparation and comparison between budgeted and actual results. In this context, the study focuses on a proposed method that will form the basis for budgeting processes in accommodation enterprises. As a result of the study, it was concluded that the total revenues of accommodation enterprises that charge off-season and seasonal rates for group and individual customers consist of the following components:

- Room revenues 43.26 %
- Board revenues 24.18 %
- Extra food revenues 12.92 %
- Extra beverage revenues 19.06 %
- Other revenues 0.58 %

These categories constitute the overall revenue structure of the accommodation enterprise.

In HB room sales, while the room and board prices (breakdown calculation) are calculated separately, the board price (breakfast and dinner) is fixed, and the remaining differences are reflected in the room prices in the off-season and season price calculations for individual-group stays.

Another conclusion reached in the study is that of the total room revenue of 2,029,988.00 \$; individual accommodations provided 47.38% of room revenue (\$ 961,790.00) with 39.80% of overnight stays. Group stays, on the other hand, accounted for 60.20% of overnight stays and 52.62% of room revenue (\$ 1,068,098.00).

If a calculation is made based on group stays accounting for 60.20% of overnight stays;

$$47.38\% / 39.80\% \times 60.20\% = 71.67\%$$

Individual stays would account for 71.67% of room revenue. This means that $71.67\% - 52.62\% = 19.05\%$ is the difference in room revenue in favor of individual stays over group stays.

In other words, $\$ 961,790.00 / 39.80\% \times 19.05\% = \$ 460,354.00$ representing additional room revenue generated by individual stays.

Additionally, the distribution percentages of \$1,169,245.00 in board (breakfast-dinner) revenue, \$ 606,209.08 in extra food revenue, and \$ 894,473.19 in beverage revenue by department are as shown in the table below.

DEPARTMENT	FOOD INCOME %	BEVERAGE INCOME %
RESTAURANT (BOARD REVENUE)	65,86	28,15
RESTAURANT (EXTRA FOOD REVENUE)	3,93	-
A LA CARTE RESTAURANT	13,98	36,80
ROOF BAR	7,09	20,77
LOBBY BAR	4,58	6,03
ROOM SERVICE	2,94	3,47
MINI BAR	1,62	4,78
TOTAL	100	100

The results obtained are considered to form the basis for budgeting and controlling food and beverage material expenses on a departmental basis.

In this case, it has been concluded that business managers will be able to make informed decisions regarding customer type selection, taking into account the enterprise's sales policies.

As a result, it is only possible to maintain budgets, which are so important in accommodation enterprises, at a healthy level with minimal deviations through correctly calculated and planned sales budgets. From this perspective, it is thought that this recommended method for the sales budget, which will form the infrastructure for the general budgets of accommodation enterprises, will be beneficial, and its implementation is recommended.

Theoretical Implications

The contribution of this study to literature, from an accounting perspective, lies in its practical applicability for managers. It involves developing a budgeting method based on revenue per night, which includes budgeting the revenue sources for accommodation enterprises by department and revenue type. This method is important in that it creates the infrastructure for controlling revenue-generating units and calculating the expenses of accommodation units, food and beverage units, and other units on a departmental basis, while also establishing a control infrastructure aimed at preventing waste and losses.

Practical Implications

Budgets are considered an important tool that guides managers in their decisions during the process of setting goals and planning. Budgets are of vital importance in accommodation enterprises, just as they are in every other sector. Therefore, during the preparation of budgets, a careful examination of sector conditions should not overlook the fragility of the economy, negative global events such as pandemics, wars, and the adverse effects of political developments on the tourism sector. Taking all of these factors into account and examining many of the events taking place today, tourism enterprises should carefully prepare their budgets and update them in line with current developments. Due to the fragile structure of the sector, occupancy rates, sales, and cost calculations must be made with great care. In order for businesses to maximize revenue at minimum cost in the face of potential economic downturns, managers must give due importance to budget preparation and comparisons between budgeted and actual results. In this context, the study focuses on a proposed method that will form the basis for budgeting processes in accommodation enterprises. As a result, it will only be possible for accommodation enterprises to maintain healthy budgets with minimal deviations if they have accurately calculated and planned sales budgets. From this perspective, it was considered that this method would be beneficial for the sales budget that would form the infrastructure for the general budget of accommodation enterprises, and its implementation is recommended. The research provides fundamental guidance for both tourism industry entrepreneurs and managers of small-scale accommodation facilities. The research findings will help practitioners develop strategies related to financial sustainability to reduce the financial vulnerability experienced by small and medium-sized accommodation enterprises.

Limitations and Future Research

Despite the valuable information presented in this study, there are some limitations that could be addressed in future research. In the study, the department-based sales budget method based on revenue per overnight stay for small and medium-sized accommodation enterprises was prepared by calculating room and board revenues, off-season and seasonal prices set for the budget period, and targeted individual and group overnight stays. For the budgeting of additional food and beverage and other unit revenues, department-based calculations were made based on revenue per overnight stay using data from the previous year. Future research should examine how revenues, expenses, and costs change over time or how they adapt to various factors in the tourism sector. This study aims to determine how small and medium-sized accommodation enterprises manage the tracking of their revenues by department and how they use budgets and revenues differently according to the challenges and requirements specific to the nature of their business.

Furthermore, this study focuses exclusively on the preparation of the sales budget. The comparison of budgeted outcomes with actual performance, budget variance analysis, and dynamic budget revision mechanisms were deliberately excluded from the scope of the research. Consequently, the proposed model should be regarded as a decision-support framework specifically designed for the sales planning phase of the budgeting process.

Future research should empirically validate the proposed framework across different categories of accommodation enterprises, including hotels of varying star classifications, resort hotels, boutique hotels, and hotel chains, to strengthen its external validity and generalizability.

Moreover, future studies may extend the proposed framework by incorporating customer segmentation, reservation channel characteristics, dynamic pricing strategies, revenue management practices, and sustainability performance indicators, thereby providing a more comprehensive budgeting model. In particular, examining the interrelationships between the sales budget and cost budgeting, cash flow budgeting, and performance evaluation systems within an integrated budgeting framework has the potential to make a significant contribution to the literature on strategic financial planning in the hospitality industry.

In line with these recommendations, future studies could expand the scope of this research to provide a deeper and broader perspective on the business resilience of small and medium-sized accommodation enterprises and contribute to the development of more applicable and effective approaches for improving the tourism sector.

Declarations

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Declaration of use of generative AI and AI-assisted technologies: The author declares that he has not used generative AI.

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