

**ANALYSIS OF CONTROL ACTIVITIES IN PURCHASING PROCESS OF HOTEL OPERATIONS: THE CASE OF SAPANCA****Res. Assist. Sevim USTA\*** **Assoc. Prof. (Ph.D.) Serkan ŞENGÜL\*\*** **ABSTRACT**

*Changes in consumer demands and increasing competition among hotel businesses necessitate the purchasing control process in terms of the quality of the service provided. It is critical to manage the purchasing control process at the point of correctly determining the product needs of the enterprises, determining the quality products, performing daily warehouse controls, performing the performance controls of the purchasing department, and evaluating the complaints received. Successful management of the purchasing control process and minimizing the risks they may encounter will contribute to their differentiation from their competitors in the market. In this study, it is aimed to examine the control activities carried out by hotel enterprises in the purchasing processes. This study is thought to be important in terms of including the control activities in the purchasing process in hotel businesses, as well as the relations with other departments and the evaluation of incoming complaints. A semi-structured interview form has been used to gather data in the study, in which the qualitative research method has been used. As a result of the data obtained, it has been revealed that a material demand list is created in line with the department needs by making end-of-day warehouse controls in the hotel enterprises, strong communication frequency is maintained by ensuring firm stability with reliable suppliers, and attention is paid to interdepartmental coordination and communication with a solution-oriented approach to the complaints.*

**Keywords:** Hotel Businesses, Purchasing, Control Process, Warehouse Control, Performance Control.

**Jel Codes:** L83, M3, M10.

**1. INTRODUCTION**

Business management largely depends on management tools that support the decision-making process. The concept of control, which is the last of the management functions, includes the lack of work carried out, personnel behaviors, the adequacy of the materials used, the rationality of the decisions taken and the process of evaluating the outputs. The control, which is a future-oriented concept, also contributes to the functioning of planning and coordination functions (Mocanu, 2014: 64). Control

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applications, which differ from business to business, reveal a special development process within the business. Considering the fact that the control practices carried out in the purchasing department differentiate, similar control procedures, standardization and evaluation practices have useful features. These steps, especially at the point of controlling the purchasing processes and managing the right procurement process, regulate the business processes among businesses. They maximize profits by reducing the costs of businesses (Moroson & Bowen, 2018: 559; Borchers & Enke, 2021: 3). The purchasing process refers to the exchange of value between the buyer and the seller, which includes a series of abstract steps from the beginning of the buyer's purchase of the product to post-purchase evaluation. The purchasing process emerges according to the needs of the business. In many institutions, purchasing personnel have a monthly or annual planning process for determining the missing products in the warehouse and what to buy (Francsovcics et al. 2019: 36).

Control in purchasing processes is of critical importance in terms of minimizing waste, preventing financial loss, accessing quality products, and reducing the risks that may arise. The control processes created by the purchasing departments of the enterprises include a series of strict rules and also act as a risk management system in case of unexpected situations (Schiele, 2019: 48). Purchasing control activities differ in terms for small accommodation facilities and large accommodation facilities. Small accommodation establishments have a manager and an assistant who are responsible for purchasing. Transactions such as agreements with businesses, evaluation of complaints, product controls are carried out by a single personnel. For large accommodation facilities, on the other hand, a team is selected to carry out purchasing controls and the process is carried out by them. In this context, the selected team manages the processes related to the selection of, management and development of relations with the seller; inventory management, determination of payment methods, resolution of complaints, and performance control of the purchasing department and personnel during the purchasing process (Kurniadi and Zio, 2011: 12-13). In addition, it conducts market research for the products the company plans to purchase, conducts negotiations with supplier companies and aims to minimize the risks that may occur.

In this study, it is aimed to determine the control activities carried out by the hotel enterprises in the purchasing processes. For this purpose, it will be possible to evaluate the contents of current control processes in hotel businesses and the activities carried out to improve these processes. It is thought that the study will contribute to the body of literature in terms of not only revealing the procedures carried out for the purchasing control processes of the hotel businesses but also the relations with other departments during the purchasing process as well as the evaluation of the complaints received.

## **2. LITERATURE REVIEW**

Control is the last of the management functions and mainly produces outputs for management. The concept of control means determining the suitability of something by comparing it with the original

one and questioning whether the process is carried out in accordance with the pre-determined procedures or rules. The concept of control comes from the Latin word “Contrarotulus (reverse accounting)” and was first introduced in the 13th century. The concept of contrarotulus refers to the control of money and goods stocks by comparing them with written records. In the 15th century, personnel with the title of "controller" began to work at the British Royal Court. In 1778, the US Congress created the profession of controller to carry out the budget control of the American Government (Mocanu, 2014: 63; Pavlovska and Kuzmina-Merlino, 2013: 1045). With the development of the Industrial Revolution between 1850-1905, the control function in businesses began to be used under the accounting department. The concept of control included a complete review of the systems in the accounting departments of the large companies established in this period and the preparation of the regulated accounts and financial statements (Lee, 1971: 151). The control function that emerged under the accounting department has been left to the control of the business units over time. As a result of the growth of the enterprises, it is seen that the control activities carried out by the accounting unit are insufficient, so the top managers transfer the control function to the lower units with the delegation of authority and each unit fulfills the control function within itself (Lakis and Giriunas, 2012: 114). Although many models of the control function have been developed, the Internal Control Framework (COSO), which was introduced by the Organizations Support Committee in 1992, has been globally accepted. This committee includes the Institute of Internal Auditors (IIA), the American Association of Public Accountants (AICPA), the Institute of Financial Managers (FEI), the National Association of Accountants (NAA), and the American Association of Accountants (AAA) (Hackett and Mobley, 1976: 3).

Purchasing refers to the decision to buy the needed product from the determined supplier for a certain price and the realization of the purchase. In the purchasing department, which functions as a separate unit in the enterprises, the control function has a critical importance in terms of increasing efficiency and effectiveness of the applications. For this reason, the purchasing process includes the determination of the products to be procured, the selection of the suppliers, the signing of the contract with the selected supplier, the provision of the products within the conditions determined within the scope of the contract and the control of this whole process (Furieux and Barraket, 2014: 266; Barney, 2012). Glock and Hochrein (2011) stated in their study that the strategic purchasing function is effective in the management and control of purchasing decisions in the realization of the long-term goals of the enterprises.

Sanchez-Rodriguez et al. (2006), on the other hand, revealed in their studies that businesses go to various practices in order to reveal their differences in the competitive environment, and that standardization of materials and purchasing procedures can affect business performance in particular. As a result of their study, they concluded that purchasing standardization had a significant positive effect on both the purchasing process and business performance. In their study, Leenders et al. (1994) stated

that the purchasing function contributes to the corporate goals and strategies of the enterprises and that the enterprises should fully comply with the customer-employer and supplier chain.

Kurniadi and Zio (2011) conducted interviews with hotel businesses and presented their findings about their internal controls. In particular, when the issues related to internal control in the purchasing department are examined in the study, it is seen that the businesses stated that market research should be done for various products planned to be purchased at the hotel, that they would minimize fraud by collaborating with suppliers, and that every purchase is approved by authorized persons in the purchasing controls carried out with the computer system. In the purchasing process, three different functions come to the fore: operational, tactical and strategic execution of control. In line with these functions, four different sub-functions emerge. The first of these is the synchronized execution of the material flow transmitted from other departments. The secondly is to conduct negotiations at the point of selection of suppliers and to select the most suitable supplier in terms of price. The thirdly is to put the list of materials approved by the authorities into operation. Finally, supply chain management is responsible for synchronizing the incoming material flow with other departments (Beney et al., 2008: 11; Juha and Pentti, 2008: 254).

While the purchasing department maintains relations with suppliers, it also contributes to the quality of the service/goods to be provided in the enterprise. The long process of delivering the product to the consumer affects the quality of the product, and in this case, the importance of storage conditions and storage methods comes to the fore (Hill, 1999: 224). The risks that may arise in the ordering of the products, in the receipt of the products and in the storage conditions should be minimized by the purchasing personnel. In his study, Fındık (2016) lists the risks that may arise during the creation and receipt of orders as follows; The purchasing department does not have objective evaluation criteria, the personnel in the purchasing unit have little purchasing experience, no action is taken on the current purchase lists, material deficiencies in the order form created, the delivery is not made on time, the incoming products do not comply with the quality standards of the enterprise, the lack of communication between the suppliers and the employees of the purchasing department and the fact that the suppliers are not informed about the purchasing policies of their business (Juha and Pentti, 2008: 255).

Establishing a purchasing control system in hotel businesses provides various benefits to the business. These benefits are improvement in customer relations due to timely delivery of goods and services, smooth production process and stock control, efficient use of working capital and minimizing possible risks, affordable pricing in purchasing, and eliminating the possibility of missing orders (Kumar and Suresh, 2008: 92). In his/her study, Telgen (2004: 111) states that the control function performed in the purchasing department provides information to the business about which contracts are made with the suppliers, with which suppliers the billing will be negotiated, at the same time, who are the suppliers with whom the managers work frequently, what are the demand receipts from other departments,

monthly warehouse count results, It states that it provides information about department performance control.

When the studies in the literature are examined, there are studies on the subjects such as the importance of the relationship between purchasing personnel and supplier (Han et al., 1993; Mettler and Rohner, 2009), the contribution of purchasing to business goals (Juha and Pentti, 2008; Kurniadi and Zio, 2011; Glock & Hochrein, 2011), evaluation of sustainable purchasing processes in hotel businesses (Morales-Contreras et al., 2019; Cozzio et al., 2018; Kang and Rajagopal, 2014), the effect of supply chain management on the purchasing process (Sanchez-Rodriguez et al., 2006; Barney et al. , 2012), the effect of material standardization on purchasing and job performance (Lian and Laing, 2007).

It is also seen that there are a limited number of studies on the purchasing control process in hotel businesses when the studies present literature are examined. It is thought with this study that the following subjects which are thought not to exist in the present literature such as the daily routine controls of the purchasing processes of the hotel businesses, warehouse controls, department performance controls and the complaints and opinions of other departments within the business about the purchasing department will contribute to the literature.

### **3. RESEARCH METHODOLOGY**

The primary purpose of this research is to examine the control activities of hotel businesses in their purchasing processes. Within the scope of the research the peripheral purposes are to find out how the daily purchasing controls are made, how the warehouse controls are carried out, how the performance control process, the communication between the departments, and the complaint management process are. In line with the primary and peripheral purposes, the research is designed as qualitative and the interview technique, one of the qualitative data gathering techniques, has been preferred to obtain in-depth information. The interview form has been designed as a semi-structured interview form as a result of the literature review. This form is submitted to three experts working in the field of tourism and purchasing as a pilot study. After this stage, four different questions are included to serve the purpose of the study.

The sampling is determined by the maximum variation sampling method, one of the purposive sampling methods used in qualitative researches. The universe of this study is Sakarya province. The reasons why Sapanca district is selected as the sample and the study area of the study are that it has many hotel enterprises within its borders, the accessibility to the participants by the researchers, it has tourism potential along with natural beauties. There are seven facilities licensed by the Ministry of Culture and Tourism and 33 facilities licensed by the Municipality in Sapanca. In order to ensure maximum diversity, at least one business from each facility type and all five hotel businesses with Ministry certificates have been interviewed. Though all of the accommodation facilities included in the sample have been contacted to conduct interviews, only 12 accommodation facilities have accepted the

interview. The interviews were held between 20<sup>th</sup> March – 17<sup>th</sup> May 2022. They have lasted between 20 and 50 minutes. The sample are deemed sufficient because the findings obtained as a result of the interviews have started to repeat and gained saturation (Bowen, 2008: 141). Gathered data from the interviews with the participants are recorded with a voice recorder, transferred to digital media and analyzed with descriptive analysis methods.

### 3.1. Results and Data Analysis

In this part of the research, the findings obtained as a result of the interviews with the officials who carry out the purchasing processes of the hotel businesses operating in Sapanca district are included. First, general information about the participants are given. Then, themes are created based on the semi-structured interview questions. These themes are the daily routine control process, warehouse controls, performance control and communication between departments and evaluation of complaints.

#### 3.1.1. General Information of Participants

Descriptive information about the participants in the study is given in Table 1. When the titles of the participants in the accommodation enterprises are examined, it is seen that there are generally officials working in the purchasing unit. It is thought that this is an important element in terms of the validity of the information revealed as a result of the findings obtained from the study.

**Table 1. General Information of the Participants**

Participant Coding	Age	Education	Position in the Business	Working Time in the Business
K1	26	Undergraduate Degree	Group Sales Representative	4 months
K2	43	High School Graduate	Facility And Purchasing Manager	7 years
K3	43	Undergraduate Degree	Purchasing Manager	4 years
K4	29	Undergraduate Degree	Purchasing And Warehouse Management Specialist	3 months
K5	37	Undergraduate Degree	Purchasing Manager	8,5 years
K6	36	High School Graduate	General Manager	5 years
K7	43	High School Graduate	Head Of Purchasing Department	18 years
K8	50	Undergraduate Degree	Business Manager	2 years
K9	61	Secondary School Graduate	Warehouse Supervisor	14 months
K10	35	Undergraduate Degree	Business Owner	9 months
K11	35	Associate Degree Graduate	Business Owner	4 years
K12	35	Undergraduate Degree	Business Owner	3 years

When the information in Table 1 is examined, it is seen that the ages of the participants with whom the interviews have been conducted are mostly 35 years old and above. When the education levels

are examined, it is seen that seven participants are undergraduate graduates, three participants are high school graduates, one participant is secondary school graduate and one participant is associate degree graduate. Looking at the positions of the participants in the business, it is seen that the business owners are interviewed in small accommodation facilities, while in large accommodation facilities, interviews are conducted with the personnel working in the positions of purchasing manager, group sales officer, purchasing department chief, general manager, facility and purchasing manager. This is due to the direct involvement of the owner in the purchasing control process in small accommodation establishments, and the execution of the control process by the purchasing department personnel in large accommodation establishments. About the working time, it is seen that the longest working period is 18 years and the minimum is 3 months.

### **3.1.2. Daily Control Process in Purchasing Department**

The first question addressed to the participants through the semi-structured interview form within the scope of the research is “*How do you perform the daily routine control in the purchasing department in your business?*”. When the answers given to this question are examined, the participants have stated that the missing material controls are made in the warehouse at the end of the day in their enterprises, as well as they compare the products entered into the warehouse with the current invoices. The answer given by K4, who is in charge of purchasing and warehouse management in the hotel business, to this question is presented below.

**K4:** Usually, when we make the purchase, we *make a list of the missing items detected*. We contact the supplier by email or call. We order products after agreeing with the supplier. When the products arrive, the list of *ordered products and the list of products on the invoice are compared, and we pay attention to the receipt* of the products completely.

It has been stated that during the daily warehouse controls, requests and needs are determined in line with the demands from the departments, and order forms are created by generally following the stock status 3-5 days in advance. The views of the business manager K8 and purchasing manager K5 are as follows:

**K8:** We usually receive requests from departments. *In line with their wishes and needs, it is usually in the form of this or that missing on a daily basis*. An urgent purchase is supplied within the day. Generally, *we are informed about the stock status of the product in the last 3 days and the last 5 days*. We order accordingly. We have suppliers for each product and they deliver within 3 to 5 days after the order, that is, we complete the process due to a shortage of products.

**K5:** Our daily routine checks are done by our friends in the warehouse, doing date of expiration (DoE) checks, checking the missing products, sending the demands of *other departments, for example, they are giving the products requested by the kitchen*. On the other hand, they write the products related to the purchase products, and we pass the orders for it. As I said, if it is our contracted company, for

example company A, we have to negotiate a price with them, for chemical products, for example, we order them directly. But for example, we collect prices for oil, rice, such products, we get prices from 3 companies, we place orders accordingly, so these are our daily routine works.

The businesses stated that they entered the tender to determine the supplier company at the point of supplying the deficiencies they detected as a result of the daily control, and as a result of this tender, they supplied the product from whichever company is suitable for the business. The answer of the warehouse manager K9 regarding this issue is as follows.

**K9:** After ensuring the determination of the missing products in the warehouse during our meetings, they are forwarded to the purchasing department. Thanks to these daily checks, we learned that the continuation is being ensured. We have been informed that it provides separate controls for the requested products. These requests are processed on the request slip and sent to the manager for approval. *Procurement is provided with certain companies with tender companies. Whichever is suitable for the business, shopping is provided from that company.*

### **3.1.3. Warehouse Controls in the Purchasing Department**

The second question in the interview form was asked in order to evaluate how often the participants carried out warehouse controls and what factors they paid attention to during these controls. In this context, the second question of the interview form is "*How do you carry out warehouse controls in the purchasing department in your business?*" When the answers given to this question are examined, they have stated that each department carried out their own warehouse controls, and that general warehouse controls are carried out in line with the problems experienced in department-based warehouse controls. The reason for this is the size of the enterprises and the activities they carry out. Regarding this issue, the answer given by the business manager K8 is presented below.

**K8:** *Each department does its own warehouse control.* But we do our follow-up weekly checks. If something goes wrong, we control it. Since we are a small hotel, we handle this among ourselves. *Large-scale warehouse checks often happen in large hotels.*

At the point of standardizing the pre-purchase product control process, the activities carried out by the enterprises vary. The purchasing and warehouse management officer K4, who states that the necessary product list is created by making stock controls before making the purchase, have explained the warehouse control processes as follows.

**K4:** Before the purchase is made, *the stock status of the products is checked, after which the necessary product is ordered.* After the products arrive, they are checked (number and quality) and then taken to the warehouse. *We carry out warehouse control in certain periods, thanks to this control, we analyze how much we sell and the costs of the products.*

Purchasing manager K3, who emphasizes that the purchasing departments of the hotel businesses work with stocks and therefore they use a purchasing program in their businesses, explains the warehouse control process of their businesses as follows.

**K3: We are working in stock. We use a purchasing program.** Since the product entered in this program comes out of the same program in the orders according to the stock program, we periodically count the *remaining product in a time period we want, without determining a clear date in advance, according to the situation when the work is not busy*. For example; data such as how many kilos of meat were bought and how many portions are obtained from the meat are all known.

### **3.1.4. Performance Control in the Purchasing Department**

The third question in the interview form is asked in the purchasing departments of the participants in order to evaluate the number of incorrect deliveries, the waste situations that may arise due to storage conditions and the availability of quality products at the desired time. In this context, the third question of the interview form is "*How do you perform performance control in the purchasing department in your business?*" When the answers given to this question are examined, it is stated that during the performance control of the enterprises, the performance controls of the personnel working in the department are made first, and then attention is paid to factors such as the cooperation of the personnel with the suppliers and the frequency of communication between the personnel at this point. It is seen that the purchasing process, which is carried out in cooperation with the suppliers, is of critical importance in terms of reaching quality products and low number of faulty deliveries. Regarding this issue, the answer given by the purchasing and warehouse management officer K4 is presented below.

**K4: We ensure *personnel performance control by regularly checking the personnel in charge of the relevant department, informing them about how to do their job*, and maintaining the frequency of communication with the personnel almost every day. *We are progressing in cooperation with suppliers in order to prevent problems such as reaching the quality product at the desired time and the low number of incorrect deliveries*.** We usually order from our suppliers online or by phone. Our suppliers deliver the products to us 1 day after the order. Very rarely, wrong or missing products are received, but we usually do not experience such a problem.

K7, the chief of the purchasing department, states that the features (weight, color, size, etc.) of the products ordered by the purchasing department should be reported to the recipient and that it is necessary to work with reliable suppliers, and states that in this way, waste losses or delivery problems can be avoided. The answer given by K7 to this question is as follows;

**K7: The information of the ordered products is *notified to the people who will receive the product*.** The people who provide the delivery check the quality of the *product, such as weight, number and durability specified in the order*. In addition, in order to avoid any problems, shopping should be done with the most reliable sellers in the market environment.

K12, who stated that the work carried out with reliable companies as another important factor in performance control in the purchasing process, should be continued in a stable manner, is given below by the hotel business owner's answer to this question.

**K12:** *The number of incorrect deliveries is almost non-existent. The products we buy, the companies we buy are always the same. It's not different places.* We do not have any waste due to storage conditions. Because we store cleaning products in a protected, sun-free place. The more products go, the more sales we make. As the use of our products increases, we know that our sales also increase. If the turnover of the hotel increases or if our cleaning products increase, we know that our turnover increases. This is how we perform our performance checks. We do not use graphics etc. We only do this based on experience.

### **3.1.5. Interdepartmental Communication and Evaluation of Complaints**

The fourth and last question in the interview form is asked to the purchasing department in hotel businesses in order to determine the process they followed in evaluating the information received from other departments and the complaints. In this context, the fourth question of the interview form is "*What kind of process do you carry out regarding the information and complaints from other departments?*". When the answers given by the participants to this question are examined, purchasing manager K5 states that especially large hotel enterprises have management staff working on information and complaints from other departments and that they act solution-oriented in the face of the complaints received, and that they record the companies with which they have problems in order to minimize the problems they will experience in the future. The answer given by K5 on this subject is given below.

**K5:** That's about it, *we already have a management team, so when there is a problem, we usually share it with them and try to find a solution.* Here we record them. *We record the problems related to the companies we live in so that we can rate and rank them when we look back on the past.* So this is how we try to solve the problems.

K3, the owner of a small hotel, has stated that major complaints are not forwarded and that there is a staff member in charge of handling the incoming complaints and that necessary improvements are made to prevent future repetition of the same complaints. Business owner K3's answer to this question is as follows.

**K3:** Until now, there have been no such big complaints, *but when small complaints come, Serhat takes care of it and after that, we take the necessary actions so that the same complaints do not come later.* For example, there was a complaint in the past, that the materials in the house, the houses are very old, the houses are not spacious. We opened these places only 6 months ago, so the materials there are only a few months old, and the houses are 6 meters high, the front is completely glass. In other words, this is not a complaint, it is a complaint made to make, but when other kinds of complaints come, we immediately take the necessary actions to prevent them from recurring.

Regarding the content of the improvements they have made at the point of the information received by the purchasing units of the hotels from other departments and the evaluation of the complaints, the facility and purchasing manager states that in K2 businesses, it is first determined whether the problem is caused by human, product or presentation, and then regulatory measures are taken regarding the source. K2 explains his views on the subject and the measures taken as follows.

**K2:** First of all, we check the accuracy of the submitted complaint. *Is it about the product, is it about the people, is it about the presentation.* Then, according to our determination, necessary arrangements are made, that is, *if a product change is required, product change is made, if there is a victimization of the user, whatever is necessary to correct it.* Apart from that, *if there is an inadequacy or non-compliance with the personnel, this is reported to the personnel through natural warnings.*

#### 4. CONCLUSIONS

As a function of management, control is of great importance to ensure that the business situation in which businesses are operating is in line with the situation they are aiming for. In addition to being the process of evaluating the progress of the enterprise in reaching the determined target, it is also effective in determining the reasons for the deviations of the enterprise from the target and taking corrective measures. It is important that the control process is carried out actively and smoothly in the purchasing department, which is effective in producing quality materials and increasing profits.

Businesses need some materials and equipment to produce their products and offer better quality products to their customers. Purchasing department performs functions such as determining the requirements of the business, communicating with reliable suppliers, negotiating prices, determining the correct order quantity, comparing delivery conditions, performing warehouse controls and applying appropriate payment methods. It is necessary to perform the control function completely in order to ensure an effective operation in the purchasing process and to convey the correct information required to the management in the decision-making process.

When the results obtained in this study, which is designed to determine the control activities carried out by the hotel enterprises in the purchasing processes, are examined, it is seen that the products delivered to the enterprise are checked by comparing them with the ordered products within the daily control processes, and order receipts are created by making stock controls in line with the demands from the departments. In addition, it is concluded that the suppliers are selected through the tender at the point of supplying the missing materials determined as a result of the daily controls. It is seen that while large enterprises perform purchasing controls by working in coordination with other departments within daily control processes, small enterprises perform purchasing controls with fewer personnel. While large enterprises supply their products from the companies with which they have a price agreement, they create their orders by getting price offers from more than one company for the products where there is

no price agreement. However, small businesses supply their products at the most affordable price, a few days in advance or for a day, depending on the need.

In the process of carrying out warehouse controls, it is seen that each department carries out their own warehouse controls in businesses with small organizational structures. In enterprises with a large organizational structure, there is a staff member in the purchasing department responsible for warehouse control. Before the purchasing process, stock controls are made and the missing materials are determined in the warehouse. Some of the hotel businesses, on the other hand, provide warehouse controls by using stock control programs. Performance control process is carried out within the purchasing department in order to prevent wastage that may arise due to warehouse conditions and to include quality products in the production process. In this process, it is seen that attention is paid to the personnel performance control and the communication of the personnel with the suppliers. Working with reliable suppliers and informing the receiving personnel of the desired features in the ordered products prevents possible loss of waste or delivery problems. In large accommodation facilities, performance control is ensured by keeping in constant communication with the personnel working in the purchasing department and by conducting a process in cooperation with the suppliers, while performance control is provided by a single personnel in terms of the low number of personnel in charge in small accommodation facilities.

Information coming to the purchasing department from other departments and information on the purchasing process, employee behavior and practices are important feedback. Large accommodation facilities first determine the source of the complaint and regulatory measures are taken for the determined source of complaint. It is observed that there is a separate management team regarding the information and complaints received from other departments and that a solution-oriented action is taken towards the complaints. In small accommodation facilities, it can be said that there is only one staff member from the complaint management and necessary improvements have been made in order to prevent future repetitions in line with the content of the complaints.

It is seen that the findings of the study, regarding the conclusion that working in cooperation with reliable suppliers minimizes the risks that may arise during purchasing, are in line with the findings of the studies of Karniadi and Zio (2011) and Juha and Pentti (2008). In order to eliminate the possibility of missing orders, the results obtained regarding the preparation of the product lists in line with the requests from the departments and the delivery of the delivered products by comparing them with the list of the ordered products are similar to the findings of the study of Kumar and Suresh (2008). The results of the necessity of staying in constant communication with the personnel during the performance of personnel performance controls are similar to the results of the study of Mettler and Rohner (2009). While it is concluded that there is a staff in large enterprises for the number of personnel working in the purchasing department for the purpose of performing warehouse controls, it is also reached that the departments carried out their own controls in small enterprises. It is seen that this result of the research is compatible with the result of the study of Lian and Laing (2007). The results of the research on

evaluating the complaints or feedback and making the necessary improvements are similar to the results of the studies of Torres, Adler, Behnke, Miao, and Loehto (2015).

In line with the information obtained about the purchasing control process in hotel businesses, some suggestions have been developed for hotel businesses. It is critical for hotel businesses to personally visit the suppliers they are considering to deal with in their own production areas and to carry out supplier controls around the business. In addition, all information regarding purchase transactions (delivery, order, return, etc.) should be recorded and tracked through package programs. While performing the performance controls of the purchasing department in hotel businesses, a control chart can be created by determining criteria such as the low number of incorrect deliveries or the delivery of the product at the desired time. Weekly formal meetings should be held in hotel businesses at the point of communication with other departments and evaluation of complaints. The department managers should come together and have discussions on the solution of the reported problems. In the research, it was limited to the thoughts of the purchasing unit personnel of the hotel businesses where the interviews were carried out. For this reason, in order to generalize the research findings, various studies can be carried out on the purchasing control processes of hotel businesses in other districts.

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<b>KATKI ORANI/ CONTRIBUTION RATE AÇIKLAMA</b>	<b>AÇIKLAMA / EXPLANATION</b>	<b>KATKIDA BULUNANLAR / CONTRIBUTORS</b>
Fikir veya Kavram / Idea or Notion	Araştırma hipotezini veya fikrini oluşturmak / Form the research hypothesis or idea	Res. Assist. Sevim USTA Assoc. Prof. (Ph.D.) Serkan ŞENGÜL
Tasarım / Design	Yöntemi, ölçeği ve deseni tasarlamak / Designing method, scale and pattern	Res. Assist. Sevim USTA Assoc. Prof. (Ph.D.) Serkan ŞENGÜL
Veri Toplama ve İşleme / Data Collecting and Processing	Verileri toplamak, düzenlenmek ve raporlamak / Collecting, organizing and reporting data	Res. Assist. Sevim USTA Assoc. Prof. (Ph.D.) Serkan ŞENGÜL
Tartışma ve Yorum / Discussion and Interpretation	Bulguların değerlendirilmesinde ve sonuçlandırılmasında sorumluluk almak / Taking responsibility in evaluating and finalizing the findings	Res. Assist. Sevim USTA Assoc. Prof. (Ph.D.) Serkan ŞENGÜL
Literatür Taraması / Literature Review	Çalışma için gerekli literatürü taramak / Review the literature required for the study	Res. Assist. Sevim USTA Assoc. Prof. (Ph.D.) Serkan ŞENGÜL

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