



# 7<sup>th</sup> International Conference on New Ideas in MANAGEMENT, ECONOMICS & ACCOUNTING

ROME, ITALY

21-23 FEBRUARY, 2020

## Evaluation of Profitability According to Customer Types in Fast Food Restaurant

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### ABSTRACT

In order to make decisions, business managers want to have both knowledge about concrete assets and resources and intangible information. Intangible information is mostly about customers. It is seen that food and beverage business managers exhibit management approach based on customer demands rather than financial information based management approach. In addition to menu profitability, customer profitability is also important for food and beverage restaurant. Menus are considered as products for food and beverage business. Business managers need to take into account menu profitability and the profitability of customers when making management decisions. In this context, the main purpose of the research is to find and compare product and customer profitability in fast food restaurant. In this study, one-month product profitability and customer profitability of a fast food restaurant operating as an international franchise in Eskişehir in Turkey were calculated and the results were compared. Menu item / group profitability analysis and customer revenue / cost profitability analysis were used in the analysis of the data. The trial balance in November 2019 was used. As a result of the study, it is seen that the customer profitability analysis in fast food restaurant has not only the profit / loss obtained from the customers, but also many information such as customer segmentation and behaviors, menu planning, menu pricing.

**Keywords:** Cost Profitability; Customer Revenue; Food and Beverage Business; Menu; Product Profitability.