Abstract

Food and beverage businesses evaluate their cost controls over income table or gain / loss statement. A business may have declared profits in the current period, but this does not mean that it will not go bankrupt the following year. The income statement is accounted for on an accrual basis, therefore the profit generated is not a cash profit. This value is the financial success of a performance of business. The cash flow statement, prepared on a cash basis, provides information about current and future cash balance of business. The statement of cash flows is a good measure of the profit quality in the income statement. Unlike income statement, investment and financing activities can be monitored together with business activities in the cash flow statement. In this study, it is aimed to monitor the cost control of a fast food business with cash flow statement instead of income statement or profit / loss statement. In this context, income statement of a fast food company has been used. As a result of the study, it was found that fast food business can create an effective cost control system by monitoring the cash flow table and cash flows in a certain time period (day, week, month, year). The cash flow statement has enabled the company to make more flexible and accurate decisions in order to create a menu item or group, determine price policy, and promote activities.

Keywords: Cash Profit; Financial Success; Cost Control System; Fast Food Restaurant.