

PRÁCTICAS PRESUPUESTARIAS APLICADAS A LAS EMPRESAS HOTELERAS DE BRASIL

Un estudio en la ciudad de Florianópolis

Jessica Kopak Castro
Paula de Souza
Gabriela Rockenbach dos Santos
Rogério João Lunkes
Universidade Federal de Santa Catarina
Florianópolis - Brasil

Budget Practices Applied in Hotel Companies of Brazil: a Study in the City of Florianopolis. This study aims to explore the budgeting practices of hotel companies in the city of Florianopolis (SC). To achieve this objective an empirical research was realized with a questionnaire that was sent to all the hotels associated with ABIH-SC (Hotel Industry Association of Santa Catarina), the initial population is composed of 66 hotels in Florianopolis. From this initial population were selected 41 hotels that have a formal budgeting, with the return of 14 questionnaires. Descriptive statistics were applied to the results, to improve the basis for discussions. The results show that most of the hotels have a formal budget and the bottom-up budgeting process is predominant. The research reveals that budgets are formulated with greater frequency, using economic indicators and results from previous years. The role of the budget is largely linked to the monitoring of organizational performance. In the control of the budget, are frequently applied, benchmarking and analysis of the causes of deviations. Its main purposes are designed to control costs/expenses, identify problems and provide feedback for the next period.

KEY WORDS: *budget, planning, execution, control, hotels.*