The market segment accounting model and its benefit to profitability improvement of hospitality opertion

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Abstrak

The success or failure to adjust the company strategies to the shifting market demand depends on, among others, the adequacy of the existing reporting systems to generate the amount of useful information for managerial
decision makers. The Uniform System of Accounts for Hotels (IJSAH) which puts accounting data of hospitality operation into a managerial format is not sufficient to generate information about the profitability of different market segments. As an alternate solution, the Market Segment Accounting Model has been designed and implemented in the Las Vegaz Hilton (Nevada) to overcome this obstacle, and the study aims to explore the
benefit by adopting the model to a hospitality industry in Indonesia.
The existing tracking system cann't dissect revenues.by segments. In order to generate the profitability figure by market segments, a data base was created. Besides, library and field researches were done.
Market segments of the Hotel X are devided into six categories: B?, B2, B3, B4, B5, and B6 (others). With the MSA Model, market segment B3 generated room night sold the most, and B5 is the least. In absolute amount, identified gross. operatimg profit mof B3 is the largest
and B5 is the lowest. It can be said that market segment B3 is the most profitable and B5 is the least profitable. Nevertheless, the results of other market segments are varied.
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