

THE ROLE OF CONTROLLING AND ITS ADMISSION WITHIN SMS ENTERPRISES IN HUNGARY – ESPECIALLY IN THE HOSPITALITY INDUSTRY

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ABSTRACT: In last decades, international competition has become an increasingly important factor in many industries. Managers in the new environmental demands need more relevant cost and performance information on the organization's activities, processes, products, services and customers. This article is an attempt to identify and investigate the role of Controlling and its implementation within hungarian SMS Enterprises in the Hospitality Industry.

Key words: Controlling, Competitiveness, USALI

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