

MINISTRY OF EDUCATION OF THE REPUBLIC OF BELARUS  
STATE EDUCATIONAL INSTITUTION  
"SCHOOL OF BUSINESS OF BELARUSIAN STATE UNIVERSITY"

Chair of Innovative Management

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**STRATEGIC COST MANAGEMENT STUDY OF JINJIANG HOTEL  
SHENYANG NORTH STATION**

Master`s thesis

specialty 1-26 80 04 "Management"  
(profile "Financial Management")

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Admitted to Master`s thesis defense on  
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## GENERAL CHARACTERISTICS OF THE WORK

Master's thesis: 60 p., 3 figures, 11 tables, 51 sources.

### FINANCIAL MANAGEMENT, HOTEL INDUSTRY, STRATEGIC COST MANAGEMENT, STRATEGIC POSITIONING

**The aim of the study:** to explore the strategic cost management model and mechanism to meet the development needs of the hotel according to its own operation and development status.

This study uses strategic cost management methods, such as value chain, strategic positioning and cost driver analysis, to analyze the strategic planning level of cost management, to depict the development blueprint of Jinjiang Hotel Shenyang North Station, and to build a reasonable and applicable strategic cost management system for the hotel. Through this study, the current cost management problems of Jinjiang Hotel Shenyang North Station can be effectively alleviated, such as overspending on procurement costs, high room costs and increasing human resource costs. This study is helpful to achieve the goal of improving the financial management, enabling the hotel to maintain a good competitive advantage and facilitating its stable and healthy growth and development.

**Object of the research:** Jinjiang Hotel Shenyang North Station as the research objective

**Subject of the research :** research on the construction of strategic cost management system of the hotel

**Research methods:** literature review method, comparative analysis method and case study method

**Realm of the possible practical application:** It is expected that this study can effectively improve the current situation of cost management in Jin Jiang Hotel Shenyang North Station, improve its cost management capability through the implementation of strategic cost management mechanism, ensure the hotel has a long-term sustainable competitive advantage in the market, and then achieve the goal of sustainable development in the highly competitive market. It is also expected that this study can provide reference for the optimization of cost management mode of other hotel enterprises.