The thesis project is developed in restaurant horseshoe trail, located in the province of Imbabura Otavalo town, its activity is the servings of meals, this company specializes in banquets and receptions for social as marriages, baptisms, birthday, conferences, graduations, holidays inside, the restaurant was established 14 years ago as a hall of food and over time has grown because knew specialize, peaking in the market due to the quality of service and comfortable prices that allows de recognition of citizenship.

The main problem of the restaurant is that there no accounting information costs incurred in the preparation of food and service is provided; this that led to ignorance profits or losses results in each period.

The lack of control to safeguard the asserts to generated the misuse of resources, also the irresponsibility and lack of commitment of workers and no compromited of bussiness

For redress disadvantages wich currently has to resolve the owner to work efficiently account information so you can cost accounting decisions agreed results issued by the system.

The situation of restaurant:

1. Do not registred the income of materials to the winery
2. Not a record exists for the materials used
3. When using the materials not inform anyone
4. Lack of commitment and responsibility to safeguard the assets by the workers
5. Do not apply techniques of attentions to the client
6. Labour is temporary, so not interested in training.
7. Sale price empirically established according to materials without taking into account labour or the indirect costs of manufacture.
8. It is unknown the get utility

9. Does not have information on their assets making it impossible to make observation of physical inventories

To reduce the incidence of these weaknesses are designed and implemented a system of accounting of costs for the financial management of the restaurant and proposed the restaurant owners make an organizational structure in order to establish the functions to workers and their responsibilities, and thus to safeguard the assets of company.

The main strength of the restaurant is its infrastructure, because it is suitable and adapted to all kinds of compromises which allows you to have an excellent image to your customers, also already have fixed customers allowing you to stay and continue to grow as company.

The user responsible for the information system on the activities economic and restaurant, financial shall at the time in every moment the owner prompted issue, the results of the system as the costs, the production order, inventory, stock report sheet report income, materials, sales, purchase. State of costs, results, status report requisitions balance overall, of the situation of the restaurant and corrective if the case requires decisions.

The main aim of the thesis project is to be a support tool for the administration in the decisions for control, organize, and manage human and financial resources efficiently;

In addition the system provides management make their tax obligations as the declaration of vat tax income.