CPA

Practice **Advisor**

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Nestaurants, moters

Business expense trends show top restaurants and traveler favorites, and the results of its latest business spending report, covering the fourth quarter of 2013.

Feb. 27, 2014

What do business travelers spend most of their travel budget on? Where do they prepare to stay? What restaurants do they usually go to while on the road? The latest review of business expense trends by cloud-based travel and expense management software provider Certify shows some expected results, as well as a few surprises..

For 2013, the top vendors in terms of percentage of receipts include Starbucks, Delta Air Lines, Avis and Marriott. Those vendors top-rated in terms of business traveler satisfaction don't correlate, however: they include Chick-fil-A, Residence Inn, Southwest Airlines and Enterprise. From 2012 to 2013, the top categories as relates to percentage of T&E budgets remained the same: meals took the largest chunk, followed by airfare, miscellaneous (such as groceries and personal items) and hotel.

Top-expensed vendors for Q4 include Starbucks, McDonald's, Marriott, Hampton Inn, Delta, United, National and Avis. The biggest gainers for expensed items were Dunkin' Donuts, which moved up from sixth-most expensed restaurant to fifth-most expensed restaurants from Q3 to Q4; US Airways, which moved from fourth to third-most expensed airline and American Airlines which moved from fifth to fourth-most expensed airline in the last quarter. Southwest Airlines dropped from third place in Q3 to fifth place in Q4.

The quarterly Certify SpendSmart Report analyzes vendors, expense amounts and satisfaction rating data on business expenses collected directly from end users. Certify SpendSmart reports on millions of receipts and expenses, delivering valuable insights to Certify clients and the business travel and expense industry at large.

Certify has been tracking corporate travel and expense data since 2009 and uniquely

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2013 Most Expensed Vendors

For the full year of 2013, these are the top vendors by major spending category:

Hotels

- Most-Expensed: Marriott, average receipt, \$225.43
- Top Rated: Residence Inn
- *2012 Most-Expensed Hotel was Hilton, averaging \$270.55

Restaurants

- Most-Expensed: Starbucks, average receipt, \$9.58
- Top Rated: Chick-fil-A
- *2012 Most-Expensed Restaurant was Starbucks, averaging \$7.54

Car Rentals

- Most-Expensed: Avis, average receipt, \$171.22
- Top Rated: Enterprise
- *2012 Most-Expensed Rental Company was National, averaging \$182.71

Airlines

- Most-Expensed: Delta, average receipt, \$390.72
- Top Rated Airline: Southwest
- *2012 Most-Expensed Airline was Delta, averaging \$474.25

Percentage of T&E Budget Spent by Category in 2013

• Meals 22.5%

• Airfare 15.71%

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To compare budget percentages for 2012, click here.

Q4 Highlights:

Most-Expensed Restaurants:

Starbucks: 4.98% of expenses, averaging \$10.26 per receipt

McDonalds's: 2.97%, averaging \$7.57

Subway: 1.73%, averaging \$14.65

Panera Bread: 1.68%, averaging \$37.00

Dunkin' Donuts: 1.27%, averaging \$10.84 [moved up 1 spot from Q3]

Most Expensed Restaurants by Meal

• Breakfast: Starbucks, 13.91%

• Lunch: McDonalds, 3.03%

• Dinner: McDonalds, 1.55%

Top Rated Restaurants

• Chick-Fil-A 4.3

• Chipotle 4.3

• Panera Bread 4.1

• Jimmy John's 4.1

• Dunkin Donuts 4.1

Most-Expensed Hotels

• Marriott: 9.27% of expenses, averaging \$225.96

• Hampton Inn: 7.45%, averaging \$195.88

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- Courtyard By Marriott 4.1
- Embassy Suites 4.1

Most Expensed Airlines

• Delta: 19.77% of expenses, averaging \$408.14

• United: 14.08%, averaging \$419.29

• US Airways: 9.7%, averaging \$291.78 [moved up 1 spot from Q3]

• American: 9.53%, averaging \$352.20 [moved up 1 spot from Q3]

• Southwest: 8.92%, averaging \$297.94

Top Rated Airlines

• Southwest 4.2

• Delta 4.0

Alaska Airline
3.8

• American Airlines 3.7

• US Airways 3.7

• [United no longer in top 5]

Most Expensed Car-Rental Services

• National: 18.2%, averaging \$166.67

• Avis: 16.18% of expenses, averaging \$173.83

• Hertz: 14.72%, averaging \$226.80

• Enterprise: 12.59%, averaging \$182.86

• Budget: 4.14%, averaging \$186.09

Top Rated Car-Rental Services

• Avis 4.2

• National 4.1

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