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INDICATORS OF EFFECTIVE PERFORMANCE OF A HOTEL ENTERPRISE

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If there are many goals of the tourism business, the dominant one is the achievement of the best economic results, the desire to extract the greatest profit, taking into account the long-term development prospects. Therefore, economic efficiency as a tool for managing an economic organization under conditions of competition and increased risk acts as a starting indicator of the tourism business. It is economic efficiency that allows us to assess the level of use of certain types of costs and resources, i.e. economic performance of the tourism business.

An indicator is a sign that characterizes any one side of a phenomenon, action, their quantitative or qualitative characteristic, or the degree to which a specific task is performed.

The activity of hotel enterprises is measured by economic indicators, which can be divided into:

- value and natural (depending on the units);
- - quantitative and qualitative;
- volumetric (expressed in absolute terms) or specific (expressed in specific gravity of the indicator in the total volume).

All indicators used for marketing analysis of the hotel business can be summarized in the system [1]:

- indicators characterizing the number and structure of hotel personnel (number of staff, number of staff per guest, etc.);
- indicators characterizing the size, structure and dynamics of the income of a hotel company (average price of rooms sold per day, average price of rooms available, growth rate of income, etc.);
- indicators characterizing the size, structure and dynamics of the costs of a hotel company (average cost of various types of services from room to day, average salary of staff, ratio

of fixed and variable costs, total cost, etc.);

- indicators characterizing the business activity of the hotel company (average rate of room loading, average number of rooms ready for rent daily, average number of rooms sold per day, average daily rate of accommodation, average rate of bed loading, etc.);

- indicators characterizing the demand for hotel services (elasticity of demand, determinants of demand, etc.);

- indicators characterizing the pricing policy of a hotel company (average daily room rate, average daily average rate for the industry, price level compared to competitors, etc.);

- indicators characterizing the competitiveness of the product (single indicators of competitiveness, group indicators of competitiveness, integral indicator of competitiveness (for example, rating score));

- indicators characterizing the efficiency of the hotel company in the provision of services (profitability of sales, cost of production, capital return, income per employee, income to the planned, etc.),

- indicators characterizing the financial results of various departments (average purchase price of one restaurant client, restaurant turnover, catering sales, sales of additional services, etc.).

Hotel revenues are added [2]:

1. From the rational use of number of rooms. In general, in the world they account for slightly more than half of the revenue (51.2%).

2. Income from the activities of public catering enterprises operating at a hotel, according to the world average, is 27.5%.

3. The sale of drinks and other treats through minibars makes up 7-11% in the income of hotels.

4. Additional paid services (telephone, laundry, car rental, delivery of theater and transport tickets to the room, etc.) account for 6% of hotel revenues.

5. Income from the rental of hotel premises to other organizations is 2-4%.

The cost structure of the hotel for the maintenance of the room Fund is as follows [12]:

- Salary and related payments according to the world average - 32.1%.

- Operating costs for the maintenance of the number of rooms (purchase of cleaning materials, powders, pastes, disinfection and disinfestation, etc.) - an average of 12-15%.

- Administrative expenses in the implementation of hotel activities 4-5%.

- Energy costs - 3-5%.

- Depreciation deductions - 4-5%.

- Repair of equipment - 5%.

- Marketing research - 2-3%.

- Payment of interest on a loan - 2-4%.

- Insurance fees - 1-2%.

- Payment of rent - 2-3%.

- The purchase of food for minibars - 6-8%.

- Purchase of drinks for minibars - 2-3%.

- Payments of fees to management specialists - 2%.

Thus, on average, about 13% of the income generated by a hotel company before taxes remains.

The sale of a hotel product (service) is the final stage of marketing activities carried out by a hotel in the market for these services. Each hotel develops an effective system for selling hotel services taking into account the main goals of their production: obtaining certain incomes with a guarantee of the main end result of all financial and economic activities - profit.

To determine their potential, hotels make certain calculations, which become program documents for a certain period.

Immediately the basis of calculations is the inventory of hotel rooms or the capacity of the room stock.

There is a difference between the total number of hotel beds and the number of bed days provided in the hotel for operation (check-in).

The first indicator (Total) indicates the possible throughput of the hotel with 100% use of all inventory places that the hotel has in the planned calendar period. It is determined by multiplying the one-time hotel capacity by the number of calendar places in the planning period (usually a month; a quarter; a half-year; a year).

The total number of bed days during the year is determined by the following formula:

$$N_{tot} = M_i \times D_g \quad (1),$$

where N_{tot} - the total number of bed-days;

P_i - the number of inventory places in the hotel;

D_y - the number of days during the year.

The indicator of the bed-days provided by the hotel for operation (settlement) gives an idea of the capacity of the hotel for the planned period and indicates the number of places that will actually be operated during the calendar period, taking into account technically permissible downtime (sanitation, repair time, etc.). P).

An important economic indicator in the organization of hotel services can be the ratio of the provision of additional paid services to a hotel clientele:

$$N_{ad.p.s} = \frac{W}{N} \quad (2),$$

where $N_{ad.p.s}$ - the ratio of the provision of additional paid services;

W - revenue received for the provision of additional paid services;

N - the number of rooms occupied by consumers of paid services.

It is advisable and justified to introduce a primary accounting form in hotel accommodation services that contains the above economic indicators that contribute to monitoring the clientele's reaction to the set prices for basic and additional services, as well as the effective planning of all types of services by the hotel [3].

The indicator of the level of load of the catering - the number of floors:

$$N_f = N_c / N_s \quad (3),$$

where N_f - the number of floors (showing how many times one seat is used during the day);

N_c - the number of coverings (the number of guests served during the day);

N_s - the number of seats.

For a big restaurant, two ceilings during the day are barely enough to get a minimum income.

In hospitality management, the rate of return on meals in a hotel is determined per room [4]:

$$Inc_n = Inc_s / N \quad (4),$$

Inc_n - income from the sale of food and drinks per one number;

Inc_s - total income from the sale of food and drinks;

N - the number of rooms allocated for accommodation.

The gross indicator of the production of certain types of hotel services is linked to the category of the hotel, as a higher rank of one hotel in relation to another requires a larger list of services. Determining the number of hotels and the capacity of their room stock for a particular region is usually decided in three stages. Initially, the demand for hotel services is forecasted and the need of the region for a residential hotel fund is determined.

Next, in the second stage, we analyze the relationship graphs showing the dependence of

the number of hotels of one category on the number of hotels of another based on the demand for hotel services in a particular region.

The third stage. We select the number and categories of hotels for construction.

Hotel services are characterized by the seasonal nature of demand, which is due to many factors (season, vacation period, vacation, etc.). Therefore, in the process of analysis and planning of the volume of hotel services sold, it is necessary to take into account the regularity of deviations of the indicators of individual months from the average annual indicators [5].

In the practice of economic analysis, various methods of calculating the seasonality coefficient are used: simple average, analytical alignment, relative numbers, moving (moving) average, W. Person's method [6]. The easiest of them is the simple average method, which is used to calculate seasonal fluctuations in cases where the intra-annual change in the volume of sales of services fluctuates throughout the year around a certain (constant) level.

In order to identify a stable, and not random, pattern of intra-annual dynamics in the volume of hotel services sold in the context of individual months, calculations should be made over a number of years (at least the last three). Since the volume of tourism services sales has a pronounced tendency to change, it is advisable to calculate seasonality by analytical equalization.

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