WAYS TO DETERMINE THE EFFICIENCY OF HOTEL SERVICES IN TOURIST COMPANIES

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Abstract. In this article, it is considered that the hotel staff should have professional qualifications and excellent performance of the specified services in order to provide hotel services at a high level and efficiency and to fully satisfy the guests' requirements.

Keywords: Hotel, service, efficiency, entity, profit, professional, competition, profitability.

СПОСОБЫ ОПРЕДЕЛЕНИЯ ЭФФЕКТИВНОСТИ ОБСЛУЖИВАНИЯ ГОСТИНИЧНЫХ УСЛУГ В ТУРИСТИЧЕСКИХ КОМПАНИЯХ

Аннотация. В данной статье считается, что персонал гостиницы должен обладать профессиональной квалификацией и отличным выполнением указанных услуг, чтобы оказывать гостиничные услуги на высоком уровне и оперативности и полностью удовлетворять требования гостей.

Ключевые слова: Гостиница, сервис, эффективность, предприятие, прибыль, профессионал, конкуренция, доходность.

The liberalization of the economy, the deepening of reforms, the occurrence of various crises and economic instabilities, the presence of competition create the need to improve the efficiency of the activities of every economic entity, in particular, hotel enterprises. Because where efficiency is not ensured, profit will not be sufficient, and where there is no profit, property (economic) growth will not be ensured, and where it is not, enterprises are destined to face crisis and bankruptcy. Due to this, it is necessary to increase the efficiency of the activities of all economic entities.

We came to the conclusion that it is appropriate to look at the solution of the problem from two points of view. The first is the approach based on the classical definition of efficiency and the general methodological basis, and the second is the need to approach based on the specific characteristics of the hotel industry. Apart from these, it is necessary to look at the efficiency of the hotel economy from the point of view of guests on the one hand, and economic entities on the other hand.

From the point of view of guests, the following areas are taken into account when evaluating the hotel's efficiency:

- accommodation of guests;
- feed them;
- providing commercial services to guests;
- providing transportation services to guests;
- providing guests with various cultural services necessary for various recreation and enjoyment;
- providing household services to guests.

In order to provide such services at a high level and efficiency and fully satisfy the guests' requirements, hotel staff must have professional qualifications. These employees are required to

be polite, polite, presentable, smart and alert in addition to performing the specified types of services.

When evaluating efficiency in the hotel industry, it should be taken into account that the owner of the hotel or the subject of this business should achieve sufficient profit from his investment in this field, should be able to effectively use the existing material and technical bases, should achieve high labor productivity of employees and should also use costs effectively. Based on these, we believe that it will be possible to use a system of indicators to evaluate efficiency in the hotel industry. We recommend dividing such a system of indicators into four groups:

1.   indicators representing the efficiency of assets invested in the hotel industry;

2.   indicators representing the efficiency of the material and technical bases of the hotel economy;

3.   indicators representing labor efficiency in the hotel industry;

4.   indicators representing the efficiency of hotel business expenses.

Each group of indicators in turn covers several groups. For example, one of them is the indicators representing the efficiency of the assets invested in the hotel industry. This group of indicators can include:

-    return on long-term assets;

-    return on current assets;

-    recovery ratio of total investment.

The indicators representing the effectiveness of the material and technical bases of the hotel industry, in turn, cover a number of indicators. Based on the characteristics of the hotel industry, we recommend including the following in this group of indicators:

- average revenue per location;

- coefficient of use of hotel beds/days;

- efficiency coefficient of hotel bed/days;

Indicators representing labor efficiency in the hotel industry also have their place as important economic indicators. The following can be included in this group of indicators:

-    average income per employee (labor productivity of hotel employees, in value);

-    average bed/days per employee (productivity of hotel employees, in natural form);

Another important indicator in the hotel industry is the efficiency of the expenses spent on them in the current year. We recommend including the following in this group of indicators:

-    profitability of expenses incurred in the current year;

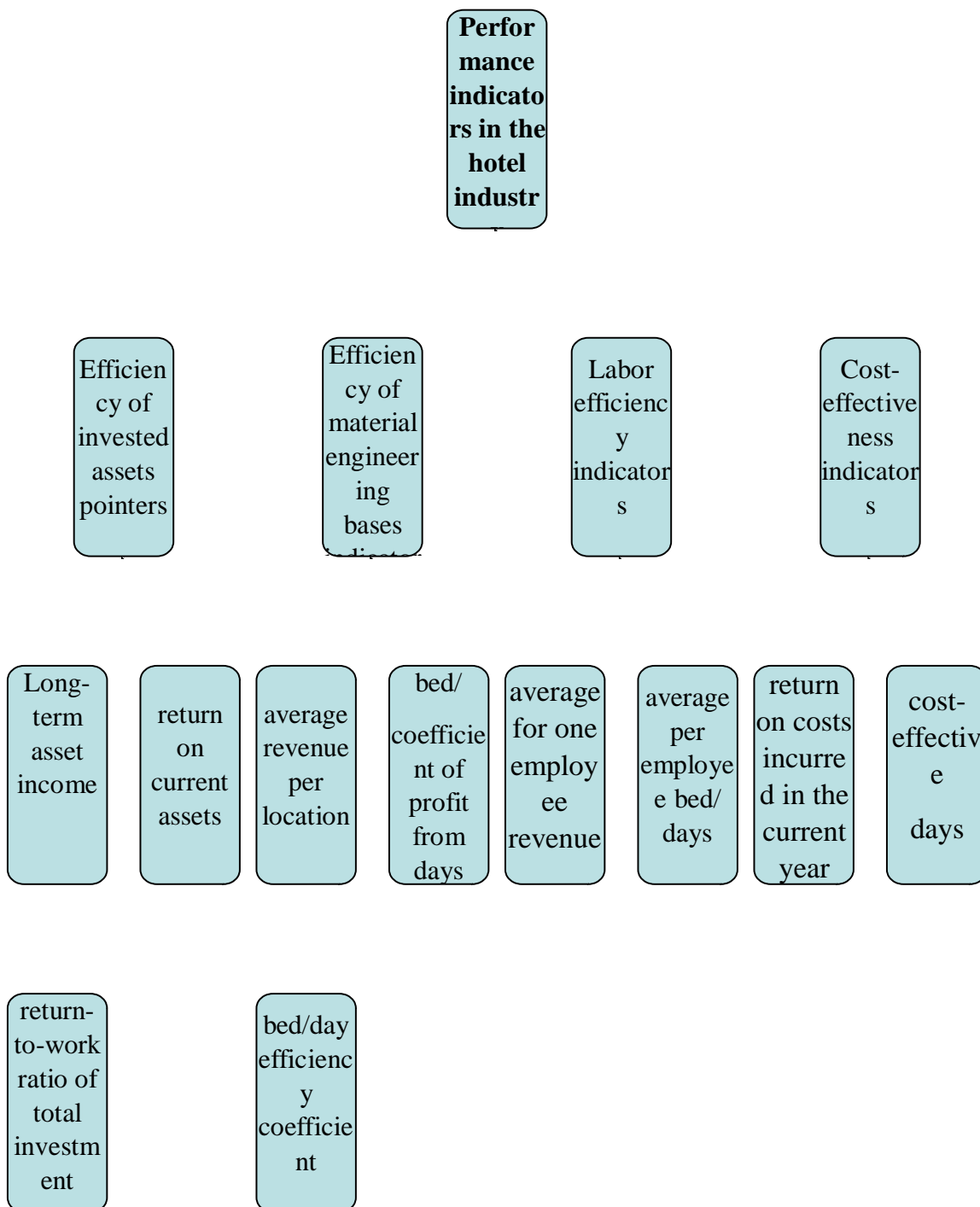-   the number of beds/days corresponding to expenses.

We recommend drawing them as follows (Fig. 1).

In the process of research, it is necessary to identify these indicators, to show the ways to find internal opportunities for improvement of each of them by calculating the factors influencing their change. This issue is important for hotels and the educational process. Because the performance indicators in the hotel industry were not developed in a systematic way and were not applied in practice. Because of this, this recommendation that we have developed is not only theoretical, but also one of important practical issues.

One of the indicators representing the efficiency of the assets invested in the hotel industry is the return on long-term assets (Rua). To determine this indicator, the net profit (Sf) is divided by the total amount of all long-term assets (Aum). For this, it is advisable to use the following formula:

Rua = Sf * 100 : Aum ;

This indicator is of great importance for the head of the enterprise. Through this indicator, he will find out how many percent of the investment put into the enterprise is returning to him.

Perfor mance indicators in the hotel industr

Efficiency of invested assets pointers	Efficiency of material engineering bases	Labor efficiency indicators	Cost-effectiveness indicators

Long-term asset income	return on current assets	average revenue per location	bed/ coefficient of profit from days	average for one employee revenue	average per employee bed/ days	return on costs incurred in the current year	cost-effective days

return-to-work ratio of total investment	bed/day efficiency coefficient

1.- picture. Indicators representing the efficiency of the hotel industry

The next indicator that belongs to this group is the return on current assets (ROA). To determine this indicator, it is necessary to divide net profit (Sf) only by current assets (Aj). The following formula is recommended for this:

Rja = Sf * 100 : Aj

The amount of this indicator represents the effectiveness of current assets for the reconstruction, capital repair, acquisition of new equipment of this enterprise in the current year, that is, it shows how much profit this investment brought in one year. If it is compared with the previous years, it will be possible to determine the direction of the change in the direction of the situation and the direction of the change in its efficiency, and evaluate them.

Another indicator of the efficiency of investments in the hotel industry is the return ratio of the total investment (Iqk). To determine this indicator, it is necessary to divide the total amount of all investments (Inu) by the total amount of net profit (Sf). The following formula is recommended for this:

Rqk = Inu : Sf

The amount of this indicator represents how many years the investment will be fully repaid. If this indicator is equal to 10, it means that the investment in this hotel will be fully repaid in 10 years.

One of the indicators representing the efficiency of the material and technical bases of the hotel industry is the hotel bed/day utilization ratio (Kkunk). This indicator is determined by dividing the used berth/days (Fkkun) by the potential berth/days (Pkkun) that can be used at full operation.

Kday/k = Fk/day : Pk/day

The amount of this indicator indicates how many potential bed days are available in this hotel and what is their utilization rate. For example, if the value of this indicator is equal to 0.75 coefficient in one hotel, this value indicates that only 75% of the potential bed days were used in this hotel. By comparing this indicator, it will be possible to see how the situation is in other hotels.

Another indicator that belongs to this group is the bed/day efficiency coefficient (Ks) of the hotel industry. To determine this indicator, it is determined by dividing the total revenue of the hotel industry (Tmx) by the number of rooms/days used (Fk/day). For this, we recommend using the following formula:

Ks = Tmx : Fk/day

The amount of this indicator shows how much revenue was provided by each bed/day used in the hotel industry during the reporting period. If the amount of this indicator is 50,000 soums, it indicates that each guest paid an average of 50,000 soums per day in the analyzed period. By comparing this indicator, you can find out what the situation is in other hotels. If the dynamics of this indicator are studied in one hotel for several years, it will show the trend of this indicator's change.

One of the indicators representing labor efficiency in the hotel industry is the average income per employee (labor productivity of hotel employees, in value) (Mu). To determine this indicator, it will be enough to divide all revenues of the hotel industry (Tmx) by the average number of employees (Xo's). For this, we recommend using the following formula:

Mu = Tmx : Well

The amount of this indicator represents labor productivity, that is, how much income one employee provides in a year. If the labor productivity of one employee is 20.0 million soums, this number indicates that one employee provides an income of 20.0 million soums in one year. The more this indicator increases, the better the situation is.

Another indicator related to labor productivity is average bed/days per employee (productivity of hotel staff, natural). To determine this indicator, it is enough to divide the number of beds/days (Fk/day) used in the hotel industry by the average number of employees (Xo's). We consider it appropriate to use the following formula for this:

Mu = Fk/day : Well

The amount of this indicator shows how many people, on average, were served by one employee of the hotel industry during the period under study. If the amount of the indicator found by this formula is 35, this hotel indicates that one person served 35 people in the analyzed period on average. The comparative analysis of this indicator indicates the situation in this enterprise. Therefore, it is important to determine the indicators related to labor efficiency in the study of the economy of the hotel industry.

Another indicator of the efficiency of the hotel industry is the profitability of the expenses incurred in the current period (Rj). To determine this indicator, it is necessary to divide all incomes of the hotel business in the period under study (Tmx) by all expenses made in the current period (Xar). We recommend using the following formula for this:

Rj = Tmx : Xar

The amount of this indicator shows how much income corresponded to one sum of expenses of the hotel industry during the period under study. If the amount of the indicator found by this formula is 835, then one soum spent in this hotel shows that the average income of 835 soums has been achieved during the analyzed period. By analyzing the amount of this indicator in a comparative way, it will be possible to assess the state of indicators related to cost efficiency in the hotel industry.

The next indicator included in this group is the number of beds/days corresponding to expenses. This represents cost efficiency (Xs). To determine this indicator, it is necessary to divide all hotel beds/days (Fk/day) used in the studied period by all expenses made in the current period (Xar). We recommend using the following formula for this:

Xs = Fk/day : Xar

The amount of this indicator represents how many beds/days corresponded to one soum of expenses incurred by the hotel industry during the period under study. If the value of the indicator found by this formula is 83, it means that the cost of one soum in this hotel provided 83 beds/day on average during the analyzed period. Analyzing the amount of these indicators in a comparative way, it makes it possible to evaluate the status of other indicators related to cost efficiency in the hotel industry. In order to assess the status of these indicators in the studied period, we recommend making the following table (Table 1).

Table 1

Calculation of the state of efficiency indicators in the "Emirkhan" hotel complex in 2020-2021

T/r	Indicators	2020 year	2021 year	Difference (+,-)	Rate of change, %
Absolute indicators					

1.	Total income from the sold product (service), thousand soums.	2247065	2390254	+143189	106.4
2.	Net profit of the hotel industry, thousand soums	564043	433476	-130567	76.85
3.	Long-term assets, thousand soums	5251518	8015157	2763639	152.6
4.	Current assets, thousand soums	3319323	1550943	-1768380	46.72
5.	Potential berth/days available at full operation	101192	101192	-	100
6.	Number of days used	15484	13162	-2322	85
7.	Average number of employees, person	223	212	-11	95.07
Relative indicators					
8.	Return on long-term assets, %	10.74	5.41	-5.33	50.37
9.	Return on current assets, %	16.99	27.95	10.96	164.51
10.	Total investment recovery ratio	9.31	18.49	9.18	198.6
11.	Average revenue per place, thousand soums	145,122	181,603	36,481	125.14
12.	Coefficient of use of hotel beds/days	0.153	0.13	-0.023	84.97
13.	Coefficient of efficiency of hotel economy bed/days	145.12	181.6	36,48	125.14
14.	Average income per employee (labor productivity of hotel employees, in value), thousand soums	10076.52	11274.78	1198.26	111.89
15.	Average bed/days per employee (productivity of hotel staff, natural)	69.44	62.09	-7.35	89.42
17.	Profitability of expenses incurred in the current year, %	1,335	1,222	-0.113	91.54
18.	the number of beds/days corresponding to expenses	0.0092	0.0067	-0.0025	72,83

In the data of the table above, we determined the efficiency indicators of the "Emirkhan" hotel. The first indicator is the return on long-term assets. This indicator is 10.74 last year, and 5.41 this year. From this we can conclude that the company will return 10.74% of the long-term investment in 2020 and 5.41% in 2021.

The next indicator is the return on current assets. The amount of this indicator represents the efficiency of the current assets for the reconstruction, capital repair, acquisition of new equipment of this enterprise in the current year, that is, it shows how much profit these assets have brought in one year. If it is compared with the previous years, it will be possible to determine the direction of the change in the direction of the situation and the direction of the change in its efficiency, and evaluate them.

Another indicator of the efficiency of investments in the hotel industry is the return ratio of the total investment. The amount of this indicator represents how many years the investment will be fully repaid. In "Emirkhan" hotel, the amount of this indicator is 9.31 last year, and 18.49 this year, as it can be seen that it covers 27.8 parts during these two years.

One of the indicators representing the efficiency of the material and technical bases of the hotel industry is the coefficient of utilization of hotel beds/days. The amount of this indicator in

this hotel was 0.153 last year, and this year it was equal to 0.13 coefficient, this amount shows that this hotel used only 14% of potential bed days on average.

Another indicator belonging to this group is the coefficient of efficiency of hotel bed/days. The amount of this indicator shows how much revenue was provided by each bed/day used in the hotel industry during the reporting period. In the hotel we are analyzing, this indicator is equal to 145,122 last year and 181,603 this year.

One of the indicators of labor efficiency in the hotel industry is the average revenue per employee (labor productivity of hotel employees, in value). The amount of this indicator represents labor productivity, that is, how much income one employee provides in a year. If the labor productivity of one employee was 10.07652 million soums last year, 11.27478 million soums this year indicates that one employee provided income in one year. The more this indicator increases, the better the situation is.

Another indicator related to labor productivity is average bed/days per employee (productivity of hotel staff, natural). Another indicator of the efficiency of the hotel industry is the profitability of the expenses incurred on them in the current period. The amount of this indicator shows how much income corresponded to one sum of expenses of the hotel industry during the period under study. The amount of the indicator in the hotel shows that the average cost of one soum was achieved in the last year of 1,335 and in the current year it was 1,222 soums.

The next indicator included in this group is the number of beds/days corresponding to expenses. This represents cost effectiveness.

The amount of this indicator represents how many beds/days corresponded to one sum of expenses of the hotel industry during the period under study. The amount of the index found by this formula is 0.0092 last year and 0.0067 this year, which shows that one soum spent in this hotel on average provided 9.2 last year and 6.7 beds/day this year.

"Emirkhan" if we give a general conclusion on the economic efficiency of the hotel in 2018-2019, we can give a number of positive conclusions to the hotel, to which we can say the following:

- in 2020 and 2021, the enterprise achieved a total net profit of 997,519 thousand soums;

- Long-term assets, i.e. fixed assets renewal, reached 52.6%;

But at the same time, the company's profit has decreased compared to last year, one of the main reasons for this is the impact of the current global economic crisis, which has had a negative impact on the arrival of tourists. As a result, overall investment profitability has decreased by almost 50% compared to the previous year. In addition, the bed/day utilization rate of the hotel industry decreased by 15.03 percent, the average bed days per employee decreased by 10.58 percent, the cost efficiency decreased by 8.46 percent, and the number of bed days per cost decreased by 27.17 percent. Despite this, during the economic crisis, when several large enterprises in the world are going bankrupt, the coefficient of recovery of total investments almost doubled. revenue per location and hotel business efficiency increased by 25.14%, average revenue per employee by 11.89%. This situation should be evaluated positively.

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