

Design Of Hotel Costs For A Better Decision-Making Process Of A Tourist Hotel In Sauce

By

Jorge Arturo Serquén-Falen (Corresponding author)

Affiliation: Universidad Peruana Unión - School of Business Sciences
Zip Code 22202; Peru

E-mail: jorgecerquen@upeu.edu.pe
ORCID: <http://orcid.org/0000-0002-3117-1369>

Lluli Yaqueline Segura-Vasquez

Affiliation: Universidad Peruana Unión - School of Business Sciences
Zip Code 22202; Peru

E-mail: llulisegura@upeu.edu.pe
ORCID: <http://orcid.org/0000-0002-6547-0818>

Juan Felix Quispe Gonzales

Affiliation: Universidad Peruana Unión - School of Business Sciences
Zip Code 22202; Peru

E-mail: juanfelixq@upeu.edu.pe
ORCID: <https://orcid.org/0000-0002-0472-5944>

Abstract

The objective of this study was to design a hotel costing system through a qualitative approach methodology of a propositional type was applied. The results were that the company provides room reservation services, tourist services and transportation; a hotel cost system was developed. It is concluded that the room reservation service has a monthly cost of S/ 1830; the service of attention to tourists has a monthly cost of S/ 4530; and the service of transportation to tourists has a monthly cost of S/ 1950; these hotel costs allowed the company to have better control of the budgets to make better business decisions regarding the pricing of the services offered to its clients.

Keywords: Tourist service, hotel costs, business decisions, room reservations, tourist transportation.

Resumen

El objetivo del presente estudio fue diseñar un sistema de costos hoteleros. Se aplicó una metodología de enfoque cualitativo de tipo propositivo. Los resultados fueron que la empresa realiza las prestaciones de servicios de reservación de habitaciones, atención a los turistas y transporte a los turistas, de los cuales se realizó un sistema de costos hoteleros. Se concluye que el servicio de reservación de habitaciones tiene un costo mensual de S/ 1830; el servicio de atención a los turistas un costo mensual de S/ 4530; y el servicio de transporte a los turistas un costo mensual de S/ 1950; estos costos hoteleros permitieron a la empresa tener un mejor control de los presupuestos para tomar mejores decisiones empresariales en cuanto a la fijación de precios de los servicios que ofrece a sus clientes.

Palabras clave: Atención a los turistas, costos hoteleros, decisiones empresariales, reservación de habitaciones, transporte a los turistas.

Introduction

The global tourism sector was paralyzed by the Covid-19 pandemic; however, at present, economic sectors such as the hotel industry are being reactivated (Ugurlu et al., 2022). As a result, the tourism sector is recovering considerably since the number of international tourists has approximately tripled in the first three months of 2022 (Huang et al., 2022). The international tourism sector experienced an increase of 182% from January to March 2022 (Atmaca and Yilmaz, 2022). In addition, the world destinations received approximately 117 million tourists from various countries, and in March, 47 million international tourists were registered, which shows a considerable recovery in the tourism sector (Perez and Rodriguez, 2021).

In Peru, the dynamism of the tourism sector has led to the implementation of some measures for the recovery of tourism (Daza et al., 2020). In Peru, the dynamism of the tourism sector has led to the implementation of some measures for the recovery of tourism (Daza et al., 2020), such as the strategic emergency plan for the tourism sector, which determines specific sectoral measures to address the crisis that Peruvian tourism has been going through as a result of the pandemic caused by covid-19 (Torres and Gomez, 2021). In addition, the Ministry of Foreign Trade and Tourism (Mincetur) is developing an action plan consisting of financial rescue, investments for tourism entrepreneurs, economic support to companies, facilitation, and tourism promotion (Barrientos et al., 2021). This plan will ensure that this year one million tourists from different countries enter the country, as well as 25 million domestic trips, which generate approximately 900,000 jobs for various economic sectors of the country (Santamaría and López, 2019).

The province of San Martín is a place with tourist privileges for having a great potential for tourist centers, where many nationals and foreigners decide to visit the San Martín region for the care of flora and fauna, in addition to the innovation of the tourist places (Flores et al., 2022). The district of Sauce is no stranger to this reality since it has the tourist attraction of the blue lagoon, where several tourists choose to visit to make their tourist tour of the lagoon and then stay in various hotels that are located on the banks of the blue lagoon in Sauce. Currently, the hotel industry in the Sauce district is growing due to the number of national and foreign tourists visiting Sauce's blue lagoon for leisure or work purposes (Retolaza et al., 2002).

Among the main economic activities offered by the hotel industry in Sauce are lodging services and food and tour guide services; these services have specific financial characteristics that differ from other industrial or commercial activities (Arabadzhyan et al., 2021). Additionally, the hotel industry is different from other types of organization; in hotels, a room that is not occupied or sold is a loss that cannot be recovered, just like in the gastronomic industries, an unsold plate of food can be a loss for the company (Garrido et al., 2021).

The main problem of the hotel company El Tambito, in the district of Sauce, province and region of San Martín, is the lack of hotel cost records for room reservation services, tourist services and transportation services for tourists, not knowing the real cost of providing the service, considering only the purchases and expenses incurred at the time and not considering the other expenses incurred in the process of providing hotel services.

The objective of this study was to propose a hotel cost design using technical instruments created to favor the hotel organization. Hotel companies play an essential role in

the tourist activity in the district of Sauce, many of which offer general and exclusive services for domestic or foreign tourists, which is why it is relevant that companies update their information by applying cost accounting, which will allow them to have a better record and control of the hotel services provided, and then make the best business decisions (Socorro et al., 2022).

The methodology used in this research was qualitative propositional, where the information was analyzed and interpreted using the qualitative software Atlas.ti. The qualitative research highlighted the nature of the study in a general way, considering that the nature of the study could be realities of other organizations regarding hotel costs (Evans et al., 2022). It is important for companies that provide accommodation services to have a hotel cost design for the service to tourists, as this will allow them to have a competitive price in the hospitality industry services (Yomona et al., 2022). Hotel costs facilitate the realization of the best business decision-making by having a better record of their costs; they lead the organization to economic business profitability (Huang et al., 2021).

The importance of this study lies in proposing to the hotel company El Tambito, in the district of Sauce, San Martin, an adequate registration of hotel costs in the services of room reservations, tourist services and transportation services to tourists. As a contribution to accounting science, the present study offered the results of hotel costs obtained in the research carried out in the hotel company El Tambito in the district of Sauce. Hotel costs are very important in the hotel industry since they allow the analysis of costs to make better business decisions. Furthermore, hotel costs facilitate the setting of prices that will be offered to domestic or foreign tourists; this also helps to have better business competitiveness (Pérez and Acosta, 2021).

The present study helped the hotel company have a better record of hotel costs for room reservation services, tourist services and transportation services to tourists; in this sense, the study company has decided to use the hotel cost design for the provision of services offered by the organization.

Theoretical Framework

Hotel costs are one more indicator used by the top management of a hotel company in its management process. (Domenech et al., 2022).. The excellence of the hotel service must be accompanied by cost control, since it is responsible for recording all the details of the hotel service process provided (Ruiz and Montoya, 2021). It should be considered that quality does not always imply an increase in investment costs and expenses for the hotel organization (Lu et al., 2020). It is possible to preserve a quality of excellence and, at the same time, maintain the costs considering the guarantee of hotel profitability (Lim et al., 2019).

Hotel costs make it easy to calculate what it costs to provide a hotel service (Hulier et al., 2022). In this context, hotel cost accounting is considered a subsystem of general accounting that handles in detail the data relevant to the provision of the hotel service to determine the final cost of the service provided (Kont et al., 2021). Hotel costs allow the analysis of budgets, figures, and estimates of any hotel service provided in a given time (Pelikan et al., 2021). Hotel costs are of great importance for management as they allow for an evaluation of the profitability of the hotel company and whether the organizational objectives are being achieved during the period (Caputo and Kargina, 2021).

Hotel costs have more to focus on in the cost classification for each department involved in providing the hotel service (Omrani et al., 2021). Accommodation services as the main activity involve various services that can be offered to customers or tourists, such as laundry, telephone and internet service, stationery, and kitchen; there are also courtesy services offered at reception, such as transportation in private vehicles, beverages and food, all these hotel services generate an additional cost to the costs required to maintain a room ready for sale to tourists or customers (De Aquino et al., 2022). The cost value added to the room must be considered internally if they are not sold together or in a hotel package (Sörum and Fuentes, 2022). Therefore, it is important to know the real cost of hotel services to generate a profitability effect for the organization when setting room prices and promotions for tourists or customers (Ried et al., 2022).

Pérez and Acosta (2021) refer that hotel costs are the monetary expressions of the provision of services to tourists, users, and guests of a hotel, which include some concepts for beverage expenses, food, fuel, electricity, internet services, cable, telephone, expenses for labor remuneration of employees, depreciation of hotel equipment and fixtures, marketing and promotion of the hotel service, maintenance of the hotel company, general taxes and other expenses generated as a result of the activities that are developed in the provision of the hotel service.

According to Huang et al. (2021), hotel costs can be direct or indirect, being the case that direct hotel costs are those that are responsible for directly identifying the process of the hotel service provided, i.e., the raw material to provide the hotel service and food to tourists, the direct labor that works in the hotel and those who are responsible for the preparation of food for tourists, while indirect hotel costs of service provision are referred to electricity, cable, internet, depreciation, maintenance, among others. However, the distribution of indirect hotel costs is arbitrary since many hotel companies reject the distribution of these costs as indirect costs.

Room reservations

The reservation of rooms is the obligation that the hotel company assumes to keep one or several rooms in a certain period or date, where the tourist or client commits to canceling a part or the total cost of the room, according to the agreements established with the hotel company (Kim et al., 2020). The hotel company's room reservation management aims to meet tourists' or clients' requirements, expectations and needs (Butz and Branchaw, 2020). The room reservation manager provides an image of cordial and efficient treatment when providing the hotel service since this is the first contact with the hotel company's customers (Butz and Branchaw, 2020). The availability of the hotel company's rooms must also be managed efficiently by continuously monitoring the occupancy status of the rooms to make reservations individually and by groups (Thahniyath et al., 2022).

Individual bookings are made independently, particularly by a single customer (Spry and Pich, 2021). The prices of the rooms will depend on the policy of the hotel company, and the form of payment can be direct or employing electronic banking that the hotel company has (Baltes and Ralph, 2022). On the other hand, Pipatphokakul and Boonyanmethaporn (2021) refer that room reservation costs are the costs that refer to the direct and indirect resources or supplies used for the registration of room reservations offered by the hotel company. In this sense, direct materials, labor and indirect costs for the hotel company's room reservation service will be considered.

Attention to tourists

The attention to tourists in hotel companies comes to be the service offered to customers, which is taken into account from the arrival of the customer until his installation in the reserved room, and then provides all the amenities and services that include the cost of the rented room, such as pool services, laundry, breakfast, internet, cable, sports fields, transportation, among others (Nanjundeswaraswamy and Divakar, 2021). It should be taken into account that the hotel company's customers already have an image of the hotel company before booking rooms, so their needs and expectations must be met to ensure good service and a good image of the hotel company (Hiebl, 2021).

Adil et al. (2021) mention that the hotel cost of tourist services refers to the costs of lodging, food services (breakfast, lunch, dinner), telephone, cable, parking or garage, laundry, sports fields, swimming pool, gymnasium, handicrafts, cabins, bathrooms, among others. They also refer to the costs of payroll taxes, salaries of hotel employees, computer equipment, television, telephony, internet, business marketing costs, entertainment and recreation costs, costs of maintenance and operation, and hotel amortization costs, among others.

Transportation service to tourists

The transportation service offered by hotel companies to tourists is often included in the lodging costs; this includes transportation to terminals, airports, and tourist centers, among others, through various means of transportation to ensure that tourists or customers are fully satisfied with their needs or expectations and have a pleasant hotel service experience (Thompson et al., 2021).

Szymańska et al. (2021) allude that the cost of transportation service to tourists refers to the service provided to guests for their transportation to tourist centers or for their travel to the different scheduled tourist activities as for their arrival and departure to their center of origin. This stage of hotel service provision will also consider the direct materials, labor and indirect costs for the transportation service to tourists offered by the hotel company.

Methodology

The present study was of a basic type, non-experimental design, qualitative propositional approach because a proposal was made for a hotel cost design for the company El Tambito - Sauce, considering room reservation services, tourist services and tourist transportation. Qualitative studies use the collection and analysis of information to refine the questions posed and explore new questions during the research process (Molinari and De Villiers). On the other hand, the present research was of a basic type because it provided theories and knowledge regarding the design of hotel costs for better decision-making in the El Tambito - Sauce hotel industry (Schubert et al., 2021). (Schubert et al., 2021).

The purpose of this study was to propose a hotel cost design for better business decision-making. The subject of the study was the hotel company El Tambito, in the district of Sauce, department and region of San Martin. For collecting information, the technique of surveys, interviews and observation was applied in the hotel company El Tambito - Sauce. The qualitative software Atlas.ti7 and Microsoft Excel were used to process the information. In this research, the ethical aspects of the research were considered, where the general manager of the El Tambito - Sauce hotel company was formally asked for permission to research hotel costs in this company.

Experts carried out the content validity of the present study for the data collection instruments such as the questionnaire, interview guides and observation, which were subjected to content validation by expert judgment.

For the reliability of this study, the procedures of the data collection instruments were used, which detailed the points to be addressed in the objective of this study; likewise, qualitative analysis was applied in Atlas.ti7, which facilitated the obtaining of semantic networks, relationships, categories, which allowed maintaining the reliability of the data and the procedures developed in this study.

Results

After conducting a survey of the manager, administrator and chief of staff of the company El Tambito - Sauce, the situational diagnosis of the hotel company was determined, which determined that the company has historical information, business line, location, strategic plan, service capacity; also all respondents stated that the company does not have a hotel cost design. According to the results of the situational diagnosis of the company, they consider it important to implement such a hotel cost design since it will improve business decision-making. The results of the observation guide on the components of hotel cost design applied by the researchers showed that the hotel company does not have a cost design for room reservations, tourist services and tourist transportation services.

The interviewees of the present study were the general manager, the administrator and the head of personnel, who agreed in their answers that the beginnings of the hotel company El Tambito - Sauce was in the year 2017, as a house of reception of friends, starting its activities formally on April 05, 2017, with the trade name El Tambito, under the New Simplified Single Regime, with RUC N° 10180301343, a hotel company that is located in Jr. Pucayacu S/N, Caserío 02 de mayo, Sauce, San Martín. The company's line of business is tourist lodging services, with a capacity for 28 people. Likewise, they agreed with their answers when mentioning that the organizational structure of the hotel company is managed by Mrs. Darlith García, administered by Mr. Junio García, and as head of personnel Miss Ruth Manay, the same that mention that the hotel company does not have a design of hotel costs for the provision of its services; in that sense, the present study had as objective to design the hotel costs for the company El Tambito - Sauce, in the services of reservation of rooms, attention to the tourist and transport of the tourists.

The results obtained for the room reservation service were that the hotel costs of direct materials used total S/. 14 (fourteen with 00/100 soles) per day, corresponding to costs for booking, telephony, and computer for registration of reservations, among others, amounting to a total S/. 420 (four hundred and twenty with 00/100 soles) per month. The labor costs for the room reservation service amount to S/. 35 (thirty-five thousand and five hundred and 00/100 soles) per day, corresponding to the personnel in charge of room reservation registration, for a total cost of S/. 1050 (one thousand and fifty thousand and 00/100 soles) per month. While the indirect costs of providing services for the reservation of rooms amount to a cost of S/. 12 (twelve with 00/100 soles) per day, corresponding to the payment of electricity, water, telephone, computer maintenance, rents, depreciation, among others; making a total cost of S/. 360 (three hundred and sixty with 00/100 soles) per month. In this sense, the hotel costs found for the reservation of rooms of the hotel company El Tambito - Sauce, amounts to S/ 61 (sixty-one and 00/100 soles) per day, making a total cost

of S/ 1830 (one thousand eight hundred and thirty and 00/100 soles) per month, considering raw materials, labor and indirect costs of providing services, as shown in Table 1.

Table 1. *Room reservation costs*

Concept	Direct Materials	Labor	Indirect Costs	Total
For daily room reservations	S/ 14	S/ 35	S/ 12	S/ 61
Total monthly	S/ 420	S/ 1050	S/ 360	S/ 1830

Source: *Prepared by the authors.*

The results obtained for the service of attention to tourists were that the hotel costs of direct materials used to add up to a cost of S/ 27 (twenty-seven with 00/100 soles) per day, corresponding to costs for room, food, cable, internet, among others; amounting to a total cost of S/ 810 (eight hundred and ten with 00/100 soles) per month. The labor costs for the tourist service amount to S/ 105 (one hundred and five hundred and 00/100 soles) per day, corresponding to the personnel in charge of the tourist service, for a total cost of S/ 3150 (three thousand one hundred and fifty with 00/100 soles) per month. While the indirect costs of providing services to tourists amount to a cost of S/ 19 (nineteen with 00/100 soles) per day, corresponding to the payment of electricity, water, telephone, cable, television, repairs, marketing, rents, depreciation, among others; making a total cost of S/ 570 (five hundred and seventy with 00/100 soles) per month. In that sense, the hotel costs found for the attention to tourists amount to a cost of S/ 151 (one hundred and fifty-one with 00/100 soles) per day, making a total cost of S/ 4530 (four thousand five hundred and thirty with 00/100 soles) per month, considering raw materials, labor and indirect costs of providing services, as shown in Table 2.

Table 2. *Tourist assistance costs*

Concept	Direct Materials	Labor	Indirect Costs	Total
For daily attention to tourists	S/ 27	S/ 105	S/ 19	S/ 151
Total monthly	S/ 810	S/ 3150	S/ 570	S/ 4530

Source: *Prepared by the authors.*

The results for the tourist transportation service were that the hotel costs of direct materials used total S/. 17 (seventeen with 00/100 soles) per day, corresponding to coordination costs with the boatmen, transporters, and telephony, among others, amounting to a total S/. 510 (five hundred and ten with 00/100 soles) per month. The labor costs for the tourist transportation service amount to S/. 35 (thirty-five hundred and 00/100 soles) per day, corresponding to the personnel in charge of transporting tourists and coordinating with the boatmen, for a total cost of S/. 1050 (one thousand and fifty hundred and 00/100 soles) per month. The indirect costs of providing transportation services to tourists amount to S/. 13 (thirteen with 00/100 soles) per day, corresponding to payments for telephone services, fuel, and vehicle maintenance, among others, for a total cost of S/. 390 (three hundred and ninety with 00/100 soles) per month. In this sense, the hotel costs found for the transportation of tourists amount to a cost of S/ 65 (sixty-five and 00/100 soles) per day, making a total cost of S/ 1950 (one thousand nine hundred and fifty and 00/100 soles) per month, considering raw materials, labor and indirect costs of providing services, as shown in Table 3.

Table 3. *Transportation costs to tourists*

Concept	Direct Materials	Labor	Indirect Costs	Total
For daily transportation to tourists	S/ 17	S/ 35	S/ 13	S/ 65
Total monthly	S/ 510	S/ 1050	S/ 390	S/ 1950

Source: *Prepared by the authors.*

The summary of the hotel costs incurred by the company is as follows: for the room reservation service, the total cost amounted to S/. 1830 per month; the total cost for the tourist assistance service amounted to S/. 4530 per month; the total cost for the tourist transportation service amounted to S/. 1950, making the total cost for the three services of S/. 8310, as shown in Table 4.

Table 4. *Summary of hotel company costs*

Summary of hotel costs	Room reservations	Attention to tourists	Transportation to tourists	S/
Direct materials	S/ 420	S/ 810	S/ 510	S/ 1740
Labor	S/ 1050	S/ 3150	S/ 1050	S/ 5250
Indirect costs	S/ 360	S/ 570	S/ 390	S/ 1320
Total cost per month	S/ 1830	S/ 4530	S/ 1950	S/ 8310

Source: *Prepared by the authors.*

Discussion

The results of this study on the hotel costs of the company El Tambito – Sauce show that in the room reservation service, the monthly cost is S/ 1830; in the service of attention to tourists was found a monthly cost of S/ 4530; and for the service of transportation to tourists was found a monthly cost of S/ 1950; making a total cost for the three services the sum of S/ 8310. With the detailed results, the general objective of this study can be seen, which was to design a hotel cost system for the company El Tambito - Sauce during the period 2022. It is worth mentioning that it was also possible to identify the situational diagnosis of the aforementioned hotel company. With the design of hotel costs, the company achieved adequate control of costs in room reservation services, tourist services and transportation.

The findings favor the hotel company El Tambito - Sauce since, in this way, they can make better business decisions regarding the costs of hotel services in general. Furthermore, these results are corroborated by Pérez and Acosta (2021), who argued that hotel costs are the monetary expressions of the provision of services to tourists, users, and guests of a hotel, which include some concepts for beverage expenses, food, fuel, electricity, internet services, cable, telephone, expenses for labor remuneration of employees, depreciation of hotel equipment and fixtures, marketing and promotion of the hotel service, maintenance of the hotel company, general taxes and other expenses generated as a result of the activities that are developed in the provision of the hotel service.

Likewise, the findings are also corroborated by Huang et al. (2021), who indicated that hotel costs can be direct or indirect, being the case that direct hotel costs are those that are responsible for directly identifying the process of the hotel service provided, i.e., the raw material to provide the hotel service and food to tourists, the direct labor that works in the hotel and those who are responsible for the preparation of food for tourists; while indirect

hotel costs of providing the service are referred to electricity, cable, internet, depreciation, maintenance, among others.

Conclusion

The conclusion reached in this study was that the hotel company El Tambito - Sauce has room reservation services, tourist services and tourist transportation, of which the respective design of hotel costs for each service was made, the same that favored the company to make better business decisions in terms of pricing considering the costs for services rendered.

The company's room reservation service had a monthly cost of S/. 1830; the tourist assistance service had a monthly cost of S/. 4530, and the tourist transportation service had a monthly cost of S/. 1950, making a total cost of S/. 8310 for the three services.

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