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The schemes of the identification of the factors related with the saving in the increase of the services rendered in the entities of hospitality business

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Abstract

The factors related with the increase of the efficiency of the services rendered in the entities of hospitality business, the system of factors affecting on them depending on the saving, the methods of their identification are elaborated in the article for the first time. It considers the main areas of savings, in particular, the fact that costs are lower than the established norm or plan, and ways to achieve more results with determined costs. The study found that a number of factors affect the level of cost savings. These factors were based on the following: the rate of total costs to fixed costs, the rate of fixed costs to variable costs, and the rate of variable costs to total costs (in coefficients). Ways to calculate the impact of these factors on the level of savings have been theoretically and practically substantiated. Based on the results of the analysis, ways to make management decisions were also shown.

Keywords: Savings, hospitality, tourist services, cost norms, Cost plan, actual costs, fixed costs, variable costs, efficiency factor, factor analysis

Introduction

In recent years, tourism has become a major exporting sector of the world economy, with an average share of 11% of world GDP. Over the past 40 years, the number of tourists traveling to other countries has increased almost 20 times, tourism revenues have increased 60 times, and revenues from international tourism have exceeded \$ 400 billion. The tourism sector employs 192 million workers, which in turn accounts for 8% of the world's population. The main part of the sector is Hotel Management. An appropriate legal basis has been created in Uzbekistan country for the rapid development of tourism. In particular, the law "On Tourism" has been adopted in Uzbekistan. Dozens of different legal documents have been created. In the future, there is a great tourist potential for the development of the tourism sector in Uzbekistan. With this in mind, the "Strategy of Actions" for the development of the country for 2017-2021 provides for the rapid development of this sector as a leading sector of the economy. All these tasks, in turn, require the formation of economic infrastructure in the industry and its improvement in line with modern requirements. However, this issue has not been sufficiently studied by Uzbek scholars and, accordingly, is rarely covered in the economic literature. In view of the above, the study developed ways to increase cost-effectiveness in the hotel industry, which is important for the tourism sector.

Analysis of literature on the topic

There are a number of works by Uzbek scientists dedicated to improving the efficiency of hotel services. In this area M.K. Pardaev, I.S. Tuxliev, A.N. Khalikulov, H.A. Rahimov, F.A. Safarov, O.M. Pardaev, R. Haitboev, B.Sh. Safarov, G R. Tursunova, M.T. Alieva and others¹ are engaged. However, issues related to savings in the hotel industry and ways to identify the factors that affect them have been virtually unexplored. That is why our research is focused on improving the efficiency of the hotel industry through savings.

Research methodology

The study explores ways to increase efficiency in the hotel industry and calculate the factors influencing the development of the industry, including ways to achieve savings and increase efficiency through the use of methods such as analysis and synthesis, induction and

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deduction, comparison, system analysis, chain replacement of economic analysis. The article also contains scientific conclusions and recommendations for the development of tourism and hotel industry in Uzbekistan.

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Analysis and results

When it comes to the issue of savings and the factors affecting them, the main emphasis is on understanding the situation in which the cost is affected by factors that reduce from the established norm or plan. Savings are understood in two directions, firstly, if the costs are less than the established norm or last year's volume, and secondly, more results are achieved with the same cost. This can be expressed in the picture below (picture 1).

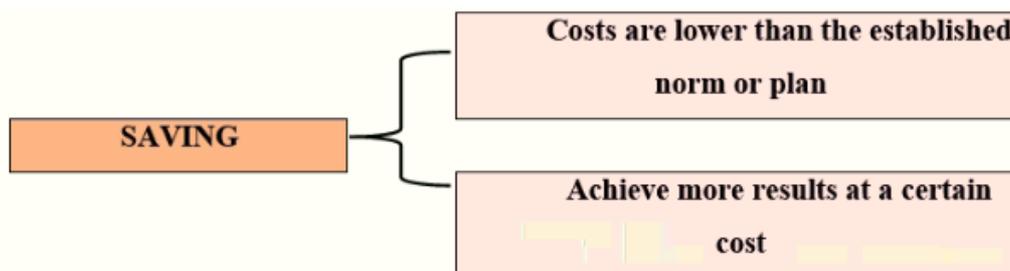


Fig 1: The main directions of savings

As can be seen from this picture, both directions of austerity do not occur spontaneously. These are affected by a number of factors. In particular, if the factors in the first direction are analyzed, it is necessary to talk about where and how to reduce costs. Another situation is that if more is produced (rendering service) than planned, it can cost more. It is difficult to say that there were no savings. Another situation was that the cost was lower than planned, but production (service) may also have been correspondingly low. In this case, it is impossible to say that we have achieved savings. In these cases, if the amount of costs is taken in relation to a single manufactured (rendered service) product, it would represent a fair situation.

In the second direction, research will be needed on how to achieve (how to produce more goods, how to increase the volume of services, how to do more work, etc.) results. From this point of view, first of all, it is necessary to pay attention to what factors affect in which direction, whether they can be calculated, and if there are calculated factors, how to determine the methods of calculation.

It must be recognized that the efficiency in the economy is also influenced by several factors. But it is difficult to calculate the effect of all factors. For example, the impact of rainfall on productivity growth is significant. But its quantity and effect cannot be calculated. Let's make an example about another direction, car wash services. Everything is ready, the staff is ready. But when nature is disturbed and there is a lot of rain, no one washes his car. This directly affects the volume of washing services. But the effect of this factor is also difficult to calculate. Therefore, it is expedient to divide the influencing factors into two groups the first is the factors that are calculated and the second is the factors that are not calculated. We are mainly talking about the factors that are calculated in the process of the study.

As an object of research, we found it necessary to analyze the savings achieved in the process of rendering hotel services. As an example, we took a three-star hotel called "Turon". The cost status of this hotel is shown in the table below (Table 1).

Table 1: Comparative analysis of cost of expenses and cost-efficiency in the hotel "Turon" for years 2018-2019

No	Indicators	In the past 2018	Current 2019 year	Difference (+,-)	Change rate,%
1	Total costs, mln. soum	148,5	151,6	+3,1	102,1
2	Fixed costs, mln. soum	52,4	56,2	+4,2	107,3
2.1	Percentage of fixed costs, in total expenses, % (2v*100/1v)	35,3	37,1	+1,89	105,1
3	Variable costs, mln. soum	96,1	95,4	-0,7	99,3
3.1	The percentage of variable costs in total costs, % (3v*100/1v)	64,7	62,9	-1,8	97,2
4	The ratio of total expenditures to fixed costs, thousand soums (1v/2v)	2834,0	2697,5	-357,5	95,2
5	The ratio of fixed costs to variable costs, thousand soums (2v/3v)	545,3	589,1	+43,8	108,0
6	The ratio of variable costs to total costs, in coefficients (3v/1v)	0,647	0,629	-0,018	97,2
7	Total cost savings, thousand soums	1005,4	999,5	-5,9	99,4

The table shows that total expenses increased by 102.1% compared to last year. Fixed costs increased by 107.3% over the same period. Similarly, the rate of change in the share of these costs in total expenditures was 105.1%. However, the share of these costs increased by 1.89 points. Total variable costs decreased by 0.7 million soums. The rate of change in the share of these costs is 99.3%. The share of variable costs in total costs also decreased by 1.8 percentage points. Its rate of change is 97.2%.

Our research has shown that a number of factors affect the level of cost savings. These include:

- The rate of total expenses to the fixed expenses, thousand soums.
- The rate of fixed costs to variable expenses, thousand soums.
- The rate of variable costs to the total expenses, in quotient.

The interdependence of these factors is determined by the following multiplicative model:

$$Sav = Tefe * Ceve * Vctc$$

Бунда: Sav – The level of savings of aggregate costs.

Tefe: The rate of total expenses to the fixed expenses, thousand soums.

Ceve: The rate of expense constants to the variable expenses, thousand soums.

Vctc: The rate of variable costs to the total costs.

To calculate the effect of the above factors on savings, we recommend the use of the chain replacement method, which is one of the traditional methods of economic analysis. To do this, first of all, the difference in the result indicator, ie the sum of the level of savings is determined

$$\Delta Sav = (Tefe_x * Ceve_x * Vctc_x) - (Tefe_p * Ceve_p * Vctc_p)$$

To determine the change in the ratio of the first factor to the level of savings, ie the ratio of total costs to fixed costs, the level of savings is recalculated with the actual amount of this factor ($Tefe_x * Ceve_p * Vctc_p$) and from it the planned

amount of the result ($Tefe_p * Ceve_p * Vctc_p$) is deducted. The effect of this factor is determined by the following formula:

$$\Delta Sav_{Tefe} = (Tefe_x * Ceve_p * Vctc_p) - (Tefe_p * Ceve_p * Vctc_p)$$

To determine the change in the second factor, ie the ratio of fixed costs to variable costs, to the change in the level of revenues, the level of savings is recalculated with the actual amount of this factor ($Tefe_x * Ceve_x * Vctc_p$) and from it is deducted the amount recalculated with the change of the first factor of the result ($Tefe_x * Ceve_p * Vctc_p$). We recommend that the effect of this factor be determined by the following formula:

$$\Delta Sav_{Ceve} = (Tefe_x * Ceve_x * Vctc_p) - (Tefe_x * Ceve_p * Vctc_p)$$

To determine the change in the third factor, ie the ratio of variable costs to total costs, to the change in the level of savings studied, the level of savings is recalculated with the actual amount of this factor ($Tefe_x * Ceve_x * Vctc_x$) and from it the result is subtracted from the recalculated amount with the change of the second factor ($Tefe_x * Ceve_x * Vctc_p$). We recommend to determine the effect of this factor by the following formula:

$$\Delta Teж_{Vctc} = (Tefe_x * Ceve_x * Vctc_x) - (Tefe_x * Ceve_x * Vctc_p)$$

The effect of all factors on the change in the level of austerity is equal to the total difference in the result. We recommend calculating this using the following formula:

$$\Delta Sav = \Delta Sav_{Tefe} \pm \Delta Sav_{Ceve} \pm \Delta Sav_{Vctc}$$

By applying practical data to these methods, it is possible to identify the factors affecting the level of savings, find the internal possibilities of achieving savings as a result of the calculation, and make appropriate management decisions.

Table 2: Calculation of the impact of factors influencing the level of savings

T. No	Indicators	Last year	In fact	The difference (+, -)	Recalculated under the effect of factor 1	Recalculated under the effect of factor 2
1.	The ratio of total costs to fixed costs, thousand soums	2834,0	2697,5	-357,5	2697,5	2697,5
2.	The ratio of fixed costs to variable costs, thousand soums	545,3	589,1	+43,8	545,3	589,1
3.	The ratio of variable costs to total costs, in coefficients	0,647	0,629	-0,018	0,647	0,647
4.	Total cost savings, thousand soums (1v*2v*3v)	1005,4	999,5	-5,9	951,7	1028,1

The table shows that the level of savings in total expenditures this year decreased by 5.9 thousand soums compared to last year. It will be necessary to use the method recommended above to determine what factors contributed to this positive situation. The effect of the three factors under investigation on the change in outcome was as follows.

The first factor, ie the reduction of the ratio of total costs to fixed costs by 357.5 thousand soums, led to a decrease in

total cost savings by 53.7 thousand soums. The effect of this factor is determined as follows:

$$(2697,5 * 545,3 * 0,647) - (2834,0 * 545,3 * 0,647) = 951,7 - 1005,4 = -53,7$$

The second factor, ie the increase in the ratio of fixed costs to variable costs by 43.8 thousand soums, led to an increase in total cost savings by 76.4 thousand soums. The effect of

this factor on the change in outcome is determined as follows:

$$(2697,5 * 589,1 * 0,647) - (2697,5 * 545,3 * 0,647) = 1028,1 - 951,7 = +76,4$$

The third factor, ie the reduction of the ratio of variable costs to total costs by a factor of 0.018, had a positive impact on cost savings and led to a decrease in its amount by 28.6 thousand soums. The effect of this factor is determined as follows:

$$(2697,5 * 589,1 * 0,629) - (2697,5 * 589,1 * 0,647) = 999,5 - 1028,1 = -28,6$$

The effect of the total factors is equal to the total difference of the result. This can be calculated as follows:

$$-53,7 + 76,4 - 28,6 = -5,9$$

It can be seen that the level of cost savings is 5.9 thousand soums. Two factors had a positive effect on this change, but the increase in the ratio of fixed costs to variable costs by 43.8 thousand soums increased the level of savings by 76.4 thousand soums. If this factor had a positive effect, the amount of savings would have been 82.3 thousand soums (5.9 + 76.4) instead of 5.9 thousand soums. In that case, the actual cost would have been 917.2 thousand soums (999.5 - 82.3) instead of 999.5 thousand soums.

As a result of this analysis, management decisions will need to be made to achieve savings. To do this, it develops recommendations to keep the two positive influencing factors at the same level. Appropriate measures will be developed to address the negative aspects of the negative impact factors.

Conclusions and suggestions

A number of conclusions have been drawn by examining the system of cost-saving factors and ways to determine the impact of these factors on improving the efficiency of services provided by the hotel industry.

First, the factors influencing austerity change are not covered at all in the economic literature. But considering that the importance of saving today is increasing day by day, we have succeeded in developing ways to identify them for the first time.

Second, the main directions of savings in the hotel industry have been clarified. It was also argued that the first was to spend less than the established norm or plan, while the second was to achieve a greater result by spending certain costs.

Third, the study found that a number of factors affect the level of cost savings. These factors were based on: the ratio of total costs to fixed costs, the ratio of fixed costs to variable costs, and the ratio of variable costs to total costs (in coefficients). Ways to calculate the impact of these factors on the level of savings have been developed theoretically and its practical significance has been demonstrated with concrete examples.

Fourth, one of the important tasks of the analysis was to show how to make management decisions based on its results. Based on this, appropriate measures or "Road Maps" can be developed.

In short, the implementation of the methods developed in this study will increase the quality of services in the hotel industry, as well as increase efficiency through the introduction of savings. As a result, one of the important directions of tourism development will be solved.

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