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Effects of COVID-19 pandemics on the cost items of hotel operations

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Abstract: The outbreak of the ‘new type coronavirus (COVID-19)’ has affected all commercial sectors including the tourism sector, nearly bringing mobility in tourism to a halt. The aim of this study is to determine the possible effects of the outbreak on the cost items of hotel businesses. The method of the study is based on the qualitative research method. In this context, a large five-star hotel enterprise (luxury segment) in Istanbul Province was examined. The work is designed in the context of a case-by-case method. In this respect, the effects of the outbreak on the cost items of the business were examined by the hotel employees. Data of the study were obtained through the semi-structured questions form. The study concluded that food and beverages, front office, sales and booking, parking and spa-health departments were the most affected cost items. Ahead, the COVID-19 outbreak can negatively affect people economically, and subsequently, people’s purchasing power may also decline. For this reason, suggestions are made for how businesses can create affordable pricing policies for consumers and their own businesses in their products and services.

Keywords: COVID-19; tourism; cost elements.

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1 Introduction

The new coronavirus outbreak (COVID-19) that appeared in December 2019 causes respiratory syndrome diseases. The outbreak soon negatively affected the economy, industry, production and other businesses in a large part of the world [Yavuz, (2020), p.182]. In addition to the health problems caused by the epidemic, the concerned countries have taken the strictest measures to prevent the spread of the disease (Congar, 2020). For example, this epidemic had negative consequences such as changing travel plans of the tourism industry on a global scale, causes the cancelling of reservations and closing borders with citizens of the affected countries [Çeti and Ünlüönen, (2019), pp.109–110]. Cancelling trips, cross-country and intercity travel bans, curfew, and quarantine practices have had a dramatic impact in stopping tourism activities. In fact, this epidemic has affected the tourism industry the most and has added to the cost of hotel operations [İbiş, (2020), p.86].

In this study, working personnel in hotel operations were interviewed and information about hotel operations in terms of epidemic affected costs was obtained. The study was designed utilising the case-study method. The aims of choosing the case-study method were a new epidemic outbreak and the collection of safe information in a short time. Case studies are considered to be particularly suitable for individual studies, and they offer the opportunity to examine one aspect of the investigated problem in depth and in a short time (Güler et al., 2013). The anxiety, fear and depression caused by the new virus have caused concern in both individuals and industries, and therefore have negatively impacted businesses as well [Barua, (2020), p.27; Ho et al., (2020), pp.1–3]. Travel bans, rising costs and decreasing revenues have resulted in re-evaluating the costs of the tourism industry (UNWTO, 2020). It is vital to reveal which parts of the hotel operations have had a negative impact during this outbreak.

2 The cost to the tourism industry

Today, international developments accompany technological innovations. Additionally, the elimination of the barriers in foreign trade and the economic development of the countries have enabled operations in an intensely competitive environment [Bekçioğlu and Koroğlu, (2008), p.30]. The tourism industry has a very important place in this

intensely competitive environment and is affected by related developments [Köroğlu, (2012), p.125]. Business operations must exploit any competitive advantages in order to survive in an increasingly competitive environment, to increase their profitability, maintain their existing market share and access new markets. Such competitive advantage factors may be cost control, finance control, order control, capacity flexibility, quality and standards compliance, reliability, technology, research and development (R&D), workforce control, company image, after-sales service, inventory management as well as production time can be listed [Doğan et al., (2003), pp.115–121].

Cost can be defined as a sacrifice made to achieve a goal and to have same things [Yılmaz, (2005), p.26]. Most of the costs in hotel operations, from the establishment of the business to the construction of the physical facilities and the opening of the business, are the costs incurred by investment expenses. Due to the fact that the tourism industry is labour intensive, labour costs, food and beverage material costs and accommodation service costs after starting the business are the main factors [Türksoy, (2007), p.109]. Cost elements in accommodation operations are as follows [Kutlan, (1998), p.62]:

- material costs (food and beverage costs, operating materials)
- investment costs
- labour costs
- external services costs
- other operating costs (such as for insurance and communication).

In the food and beverage section, the purchase of all kinds of materials before the actual preparation and presentation are part of food-beverage costs [Rasim, (2004), p.51]. It is necessary to control food and beverage costs in operations in order to determine the costs in advance, to determine whether they are acceptable and to record food and beverage costs in hotel operations [Yılmaz, (2005), p.147]. The expenses that occur in the food and beverage section are as follows [Köroğlu et al., (2011), p.36]:

- personnel expenses
- food and beverage material expenses
- and general production expenses (cleaning, kitchen fuel, music, etc.). In addition to these productions related expenses, heating, rent, electricity, stationery, and other expenses are also referred to as general administrative expenses [Yılmaz, (2010), p.27].

The total cost of a food and beverage department generally consists of food, beverage material and personnel costs. The costs incurred for food and beverage, materials and personnel during the business operations are higher than other costs such as rent, equipment and other costs [Pavesic and Magnant, (2005), p.8]. Therefore, it is necessary to control the cost of food and beverage in hotel operations. In this way, higher profits can be provided through minimising costs [Sezgin, (1976), p.239]. With a food and beverage cost-control system, one can generate income, set standards, do maintenance, do pricing, provide protection from waste and theft and report them to management [Erdinç, (2009), pp.313–330].

“In order to determine and control the food and beverage service costs in hotel operations, it is essential to examine purchasing, storage and production control functions and especially menu planning, which are food and beverage control processes. After menu planning and food and beverage cost control processes are completed, it is required to focus on standard purchasing conditions, standard recipes, standard yields, standard portion sizes and standard portion costs.” [Rızaoğlu and Hançer, (2005), p.18]

Investment costs besides the food and beverage costs, including the period between the establishment planning of the hotel operations, including their physical formations, and the cost of the establishment are defined as the investment cost [Akmeşe et al., (2015), p.197]. “In satisfactory conditions, investing in tourism and carrying out its activities are the aims of the tourism business. Developing and maintaining competitive power necessitates the purchase of revolving funds (working capital) assets required to provide capital goods (fixed assets) that can be used for more than a year and to continue the operations without disruption” [Kargül, (1996), p.12]. In tourism businesses, the following actions can be considered as investment costs [Özen and Kuru, (1998), pp.37–38]:

- construction of the tourist facility and additional buildings
- expenditures made to increase the capacity of the facility
- purchase of the touristic facility building
- expenditures for the development and improvement of service quality
- expenditures to minimise costs and risks
- expenditures for replacing or renovating an old or outdated facility
- expenditures for industrial and professional equipment
- and major repairs required for the business.

In addition to investment costs, labour costs are a very important factor for hotel operations. Unlike industrial operations, labour costs are higher in hotel operations. Workers can work in more than one activity even if they are assigned a specific activity. It is also important in terms of determining which duties are assigned to the employees and what their duties are during the attribution of labour costs [Sucu, (2011), p.64].

Since hotel operations are labour intensive, labour costs affect these operations in terms of profit. The number of staff working in each department in the labour budget is calculated with the monthly payments, and labour costs are then estimated [Çetiner, (2002), p.395]. For this reason, although the labour cost is very high in hotel operations, it is also very difficult to control them. Measures are required to control this cost by taking into account the labour costs [LeBruto et al., (1995), p.46]. The aim of controlling the labour cost is to increase the labour productivity in accordance with the determined quality and standards [Aktaş, (1995), p.281].

Costs related to other services in the hotel operations include the costs of departments outside the basic business, such as spa and fitness services and parking [Akmeşe et al., (2015), p.197]. Other service costs can be expressed as cost elements that occur in order to provide service in proportion to the basic service provided. Management expenses of hotel operations, such as marketing expenses, cleaning expenses, warehouse losses as well as other loss and waste can be given as examples of other cost elements [Erbaş,

(2008), p.467]. Within the scope of costs related to other services, the hotel management has to bear the required expenses (equipment, menu containers, etc.) to continue its activities. For example, coiffure solons, garages, newspapers, magazine expenses and cloakroom costs can also be added [Türksoy, (1998), p.43]. In order for business operations to realise their main goal, these costs should be controlled as much as food and beverage and labour costs are [Köroğlu et al., (2011), p.37].

Finally, another cost of the hotel operations is the expenses resulting from external sources. The management of benefiting from external services should be first divided into two activities, the basic and the secondary. The departments where strategic management, reception, reservation, purchasing and delivery, food and beverage services are prepared and served are considered as the basic business. Maintenance, entertainment, human resources, informatics, advertising, promotion and marketing activities are complementary. Cleaning common areas and outside rooms, laundry and dry cleaning, pool and exterior cleaning, security activities are considered as non-essential, secondary activities [Özdoğan, (2006), p.10; Rodriguez and Robaina, (2005), p.715]. The departments and activities utilising external resources in the hotel operations are detailed in Table 1.

Table 1 Departments and activities using external sources in hotel operations

<i>Department</i>	<i>Activities using external sources</i>
Reception	Reservation
Housekeeping	Room cleaning, level cleaning, laundry
Food and beverages	Purchasing and delivery, restaurant, kitchen
Maintenance/repair	Technical service, pool and garden maintenance
Management	Management, education, human resources, sale and marketing, informatics
Relaxing activities	Animation
Security	Security

Source: Rodriguez and Robaina (2004)

Today, the approach to utilise external sources is preferred in secondary and complementary activities. However, besides the activities, outsourcing is also widely used in food and beverage services offered for facilities located in developed countries. The food and beverage services provided in these operations are prepared and offered by outside companies [Rodriguez and Robaina, (2004), 297; Hemmington and King, (2000), p.256].

The positive and negative points from outside services to hotel operations are as follows [Rodriguez and Robaina, (2004), pp.287–306]:

The positive

- focus on the core business
- reduce costs and save money
- improve quality
- increase flexibility
- renew and develop the service provided.

The negative

- Reluctance to improve services and provide innovation to the subcontractor on account of hotel operations.
- Losses in terms of control in the works given to the outside company.
- The risk of reaching critical information from the subcontracted company to the rival companies.
- Problems about communication between the hotel operations and the subcontractor.
- And most importantly, the negative impact on other hotel employees who see the status of employees in subcontracted departments [Özdoğan, (2006), p.11; Budak and Budak, (2004), p.196; Kakabadse and Kakabadse, (2005), pp.670–728].

Taking into account all these cost factors, hotel operations have to keep their costs to a minimum and to increase their income to the maximum level in order to survive in increasingly competitive conditions. For this reason, it is very important for businesses to consider all the factors that affect costs and revenues.

3 Research method

In this work, a case study, which is a qualitative research method, was preferred. “A case study is a detailed examination of one or more related events. With in-depth analysis, detailed data about the event, community, group, individual or business are obtained. In this way, the factors affecting the event are investigated, and it is hoped that the relationships between these factors are determined. In such studies, observation, interview, survey, document and archive data can be exploited” (Gül, 2016). The aim of using the case study in this research was based on the fact that the research subject needs to be examined in its own field, and on the reality that the limits of the research subject in the context of hotel operations have not yet been determined. In this context, case studies are considered to be particularly suitable for individual studies and create an opportunity to study one aspect of the researched problem in-depth and in a short time. The X and Y hotel enterprises of the staff interviewed in this study are both chain hotels and luxury segment hotel enterprises. X hotel opened in 1990. Y hotel started operations in Istanbul in 2014. The hotel has had many achievements and is continuing its activities. Since the research was a preliminary study, just the data obtained from the two hotels were collected. With further research, the entire industry may be researched. As the data collection process coincides with the Covid process, the current operating vulnerability has been extracted from these two hotel businesses.

Şencan (2005, p.501) states that validity and reliability in qualitative research can be achieved within the framework of four criteria: credibility, transferability, strength, and confirmability. In order to ensure reliability in this study, the opinions of experts on the subject were taken. The role of the researcher in the research process is clearly defined. In addition, detailed information about data collection, processing, analysis, interpretation and obtaining results is provided. The role of the researcher in the research process is clearly defined. However, a meeting was held with a luxury hotel manager before collecting all of the research data. In order to ensure its validity, the data collected in this study were reported in detail, and how the results were achieved was explained. Attention

has been paid to the fact that the results obtained are consistent, consistent and meaningful in themselves in accordance with the conceptual framework [Yıldırım and Şimşek, (2006), p.366]. However, an appointment was made in advance with the luxury segment hotel managers involved in the meeting and discussions were held during the set time, May 11 to June 1, 2020. The interviews lasted between 15 to 40 minutes. Interviews with the hotel managers were conducted using a voice recorder with the permission of the participants. As a result of these interviews, 40 minutes of recording and six pages of data were obtained.

In the data collection process, two different methods were used to increase the validity and reliability of the research. The first of these was the interview method. The interview method was carried out according to the questions created in the interview form. The interview was made only with two senior staff members working in a five-star hotel operation because of the time constraint and the difficulty of attending the open hotel operations during the epidemic. The justification why the interview was held with only two people was that this study was a preliminary study.

The second method used in the research was the descriptive analysis technique for analysing the data. The aim of using the descriptive analysis technique is to test the interview data obtained as much as possible. The results obtained by the segmentation and summarisation of the data were summarised under the titles previously determined and explained in detail [Coşkun et al., (2015), p.324].

Questions were supported by requesting additional explanations that were needed in some sections of the semi-structured questionnaire. The questions are given in Table 2.

Table 2 Interview form questions

Q.1	Could you give information about the effects of COVID-19 outbreak in your business?
Q.2	Which departments in your business have been affected by this epidemic?
Q.3	Can you also give information about other affected departments?
Q.4	With the COVID-19 outbreak, can you give information about managing your staff?
Q.5	Could you provide information about the received support to the tourism industry with the COVID-19 outbreak and the staff epidemic?
Q.6	Is there any other contribution title topic you want to add?

4 Findings

The sentences expressing the opinions of the two staff members working in the five-star hotel processing are given directly below.

Q.1 Could you give information about the effects of COVID-19 outbreak in your business?

Participant 1: The following mentioned was about the effects in the front office, the department that rents the hotel rooms. Moreover, it makes a positive impact on business revenues by upselling reserved rooms to a suite or to include parking or a sea view. However, in this 1.5-month period during the epidemic period, it experienced the worst period in its history with an average occupancy rate of three rooms per day and 1% occupancy rate. All units in the food and beverage department, including five restaurants, one cafeteria, two smoking bars and room service from the department, all contributing

income to the business every season, were closed in the last 1.5 months and had no income. The sales and reservation department was closed and not used. The sales office, which brings in big revenues by renting rooms, like meeting rooms, to businesses, also rents ballrooms to agencies and big companies by organising weddings. Not used was the parking lot, which is one of the departments that generate income from the guest vehicles coming to the hotel, 15 of its employees were put on annual leave. The laundry department, affiliated with housekeeping, is responsible for cleaning the clothes of the guests. This department was not used, and 15 workers were put on annual leave. The spa-health club which offers the guests the opportunity to enjoy Turkish baths, massages, coiffures, a gym and a pool, was not used with 20 personnel put on annual leave.

Participant 2: He stated that as soon as COVID-19 started, they were very professional and tried to get through the process with minimal damage. First, existing personnel were sent on their annual leave to avoid victimisation. For long-term employees, the hotel management announced that compensation rights would be paid in full for staff who wanted to leave their jobs. He said many long-time employees in the food and beverage, housekeeping and security department wanted to take advantage of this right, thus reducing the costs of hotel processing.

Q.2 Which departments in your business have been affected by this epidemic?

Participant 1: The main departments that directly contribute to the profitability of the business are the front office, food and beverage, sales and reservation, the parking lot, the laundry and the spa-health club. They were among the most affected departments.

Participant 2: He stated that, in particular, the front office, food and beverage and sales and booking departments were affected by this epidemic.

Q.3 Can you also give information about other affected departments?

Participant 1: Apart from these revenue generating departments, other departments affected by this epidemic were the security department, the accounting department, the kitchen department, the human resources department, the banquet department and the seasonal interns.

Participant 2: He stated that the human resources department was the most intensive department in the process, and in addition, there was a serious decline in demand in the food and beverage department at the beginning of the outbreak.

Q.4 With the COVID-19 outbreak, can you give information about managing your staff?

Participant 1: He stated that from the moment of the outbreak, a process was introduced to use paid leave and, in particular, annual leave rights to avoid victimising staff. In order for the business to continue its activities, maintaining the health of personnel and customers by reducing the number of employees was targeted.

Participant 2: Upon the outbreak and with the decrease in occupancy rates, he stated that the existing personnel were sent on leave, annual leave rights were used, and those without annual leave were granted paid leave. Again, those who did not have the right to annual leave were granted their future leave. That is, the permission was arranged for them to use their annual leave rights in 2021. It was also stated that in this period, it was decided that the compensation would be given to those who wanted to leave their jobs

and that some staff members who had been working in the hotel for a long time wanted to benefit from this. These measures reduced the costs of the hotel. He stated that some personnel in the hotel worked on without a break and spent a certain period of the operation without leaving the hotel, and that they received their full salaries. He stated that during the normalisation process that started in March, hotel second degree employees started to work alongside first degree employees in May.

Q.5 Could you provide information about the support received by the tourism industry with the COVID-19 outbreak and the staff epidemic?

Participant 1: He stated that the hotel business paid hotel employees – especially those in managerial positions – the salary for four days along with one day of leave as a day off, while the remaining two days were met by the government as a short-time work allowance. Those who had worked at a lower level, like waiters or receptionists who were not in management positions, stayed at home, and they applied for the short-time work allowance offered directly by the state, as there was no payment by the hotel.

Participant 2: He said that in addition to the utilisation of the short-time work allowance, the tourism sector was included in the sectors considered as Force Majeure after the Tax Procedure Law Communiqué No. 518. Accordingly, the value added tax, the Withholding Tax return and payments, which had to be paid by the end of June 2020, were postponed for six months. A similar postponement was implemented for insurance premiums. The accommodation tax, which should have entered into force in April 2020, was postponed to the beginning of 2021, and payments such as easement right fees, unfair occupation compensation, which should have been paid by the end of June 2020, were postponed for six months.

Q.6 Is there any other contribution to the topic you want to add?

Participants did not give an answer to this question. Participants indicated that there was no other situation they wanted to add.

According to the opinions received from participants 1 and 2, it was concluded that the front office, food and beverage, sales and reservations, parking and spa-health departments were the most affected by the COVID-19 outbreak. In this process, it was understood that the hotel departments, as well as the working personnel in hotel management, were affected by the epidemic. At the same time, the salary payments of the employees in this process, where they could not make a profit in terms of business operations, also created a cost to the hotel operations. That was another result for which they applied to the government for support of their own payments. It is understood that there were efforts to reduce employee costs by granting annual leave and giving full compensation rights to those who wanted to quit during this period.

During the interviews, it came out that the hotel operations were mostly affected by the food and beverage section as only residents were provided room service, and even those who did stay there were not provided with food and beverage services. It can be understood from this, that the failure to realise this profit-making situation due to the epidemic could be shown as an example of the costs affecting business operations.

5 Conclusions and suggestions

The COVID-19 outbreak has spread around the world since its emergence and with its impact, has activated international health platforms. It is still being followed up by studies and reports published by the World Health Organisation. In order to protect public health and to survive the epidemic with the least loss and damage in line with the guidelines of the World Health Organisation against the new epidemic and threatening international public health, many measures have been taken [Acar, (2020), p.15].

In the course of the COVID-19 epidemic, many jobs and operations could not be carried out due to the fact that all tourism activities have almost come to a halt. Based on this, it has been determined that the cost items of the hotel operations have had important effects due to the epidemic. The findings obtained as a result of the interviews are that the most affected departments of the hotel operations have been food and beverage, front office and sales and reservation. In addition to this, it was stated that there has been a cost for salary payments of the working personnel, and they have overcome this process by benefiting from state support.

The COVID-19 outbreak has affected people economically, and the purchasing power of the people will have decreased after the epidemic. For this reason, it is necessary to establish appropriate price policies to direct consumers and their own businesses in business products and services. Operations that study the market correctly and understand consumers well after the COVID-19 outbreak can continue to compete. People who do not want to leave the house due to the epidemic to minimise their safety concerns are among the most important expectations of the hotel operations after this process. For this reason, it is thought that hotel operations will also work to ensure safety in this direction. In this context, Doğancılı (2020, p.2811) mentioned tourism support after the outbreak and that by turning to smart applications and smart banquets (kiosks) for sales and booking, transactions would be made in a contactless manner for all processes from hotel entry to room entry. Atay (2020, p.171) added that restaurants would be expected to replace single-use materials with online ordering and self-service applications. Hygiene rules would be applied in all tourism operations, ensuring better disinfection of areas, ensuring the cleanliness of high-contact surfaces like toilets, table tops and door handles [Mandabach, (2020), p.1] and applying all kinds of hygiene rules that would make visitors feel safe [Karim et al., (2020), p.6].

It had been predicted that the summer of 2020 would be troublesome in terms of tourism, but it was important that businesses come out of this process with the least loss [İbiş, (2020), p.96]. Therefore, it was thought that, after the COVID-19 epidemic, hotel operations would be sensitive to factors such as social distance, health and cleanliness, and this would be acted out in the world as before. There should be attempts to re-establish the profit of the hotel operations and especially to establish a new order for cleaning and social distancing. In this context, it was thought that isolation would be at the forefront after the COVID-19 epidemic, starting a period of digitalisation to a large extent. In many places, the all-inclusive system would be augmented with elements such as sterilised kitchens, disinfectant, masks and gloves during holidays where roboticisation, contactless operations would be performed and social distance and hygiene would be given priority [Kıvılcım, (2020), p.25].

In order to reach a more precise result with the findings obtained in this study, it would be appropriate to conduct more research in the sampled companies by including more employees and managers. In future studies, research could be developed by using

both qualitative and quantitative research methods. The data to be obtained with a new method should be compared with the preliminary research results, and the evaluation should be done again. Thus, the validity of the research would be reinforced.

Based on the data obtained from the research results, recommendations are presented below:

- The COVID-19 outbreak has had a negative economic impact on people, and after the outbreak, people's purchasing power has also decreased. For this reason, businesses could create affordable price policies to direct consumers and their own businesses in their products and services.
- After this process, people who do not want to leave the house due to the epidemic may ask hotel businesses to minimise security anxieties about their most important expectations. For this reason, it can be useful for hotel businesses to turn to smart apps and smart banquets (kiosks) for sales and booking, as well as for all processes from hotel entry to room entry. Transactions could also be made contactless and all kinds of hygiene rules applied to make visitors feel safe.

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