



**RESOURCE LIBRARY – ACCOUNTING  
Reporting – Statistical Data Glossary**

CODE: 05.05.004

EDITION: 1

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**PURPOSE**

To establish an unified definition of statistical terms and the formulas for its calculation.

**POLICY**

Financial Controllers to ensure that all statistical data being issued from the hotel are calculated according to the definition and the formulas herewith.

**PROCEDURE**

The Financial Controller of the hotel will ensure that the following statistical definitions will be adhered to:

DEFINITIONS	FORMULA
<b>ROOMS DIVISION:</b>	
<b>ACTUAL MARKET SHARE</b>	Ratio of sold rooms divided by the total available rooms in the comparable market.
<b>ARRIVALS</b>	Number of guest check-ins for the period.
<b>AVERAGE DAILY ROOM RATE</b>	Total room sales divided by total number of rooms sold.
<b>AVERAGE LENGTHS OF STAY</b>	Represents the average number of days of a guest's stay. - Total Guests divided by Arrivals
<b>COMPLIMENTARY ROOMS</b>	Those rooms occupied by hotel guests on a gratis basis.
<b>DOUBLE OCCUPANCY</b>	Ratio of total number of guests divided by total number of rooms occupied.
<b>FAIR MARKET SHARE</b>	Ratio of available rooms divided by the total available rooms in the comparable market.
<b>GROSS OCCUPANCY</b>	Ratio of total occupied rooms to total available rooms expressed in percentage.
<b>INDEXES ROOMS:</b>	
<b>AVERAGE ROOM RATE INDEX</b>	The hotel's average room rate divided by the average room rate in the comparable market expressed in percentage.
<b>MARKET PENETRATION INDEX</b>	The actual market share divided by the fair market share expressed in percentage.
<b>REVENUE GENERATION INDEX</b>	The average room rate index multiplied by the market penetration index expressed in ratio (divided by 100).
<b>NUMBER OF ROOMS IN HOTEL</b>	Total number of guestrooms in the hotel. Where suites can be split and sold as more than one unit, the maximum number of saleable units should be shown.
<b>OCCUPANCY</b>	Ratio of total sold rooms to total available rooms expressed in percent.
<b>PERMANENT HOUSE USE</b>	Those guestrooms that have been removed from saleable inventory on the written approval of the Regional Area Director for a period of more than one year.
<b>ROOM REVENUE PER AVAILABLE</b>	Total room sales divided by total number of available rooms.



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DEFINITIONS	FORMULA
<b>ROOM (REVPAR)</b>	It can be also calculated by multiplying the average daily rate by the occupancy.
<b>ROOMS AVAILABLE</b>	Number of rooms in hotel, less permanent house use.
<b>ROOMS OCCUPIED</b>	Paid rooms occupied plus Complimentary Rooms.
<b>ROOMS OUT OF ORDER</b>	Rooms removed from saleable inventory due to renovation, temporary fault or problem rendering them inadequate for occupancy.
<b>ROOMS VACANT</b>	Saleable guestrooms that were not occupied during the period.
<b>SOLD ROOMS</b>	Rooms occupied by guests on a paid basis.
<b>ACCOUNTS RECEIVABLE AVERAGE COLLECTION PERIOD:</b>	
<b>AVERAGE COLLECTION PERIOD</b>	$\frac{365}{\text{Turnover Rate}}$
<b>MONTH TO DATE</b>	$\frac{\text{Total accounts receivable x number of days in month}}{\text{Total credit revenue}}$
<b>YEAR TO DATE</b>	$\frac{\text{Average Accounts receivable for last 12 months}}{\text{Average credit revenue for last 12 months}}$
<b>TURNOVER RATE</b>	$\frac{\text{Total revenue for the last 12 months}}{\text{Average accounts receivable for the last 12 months}}$
<b>FOOD &amp; BEVERAGE: INVENTORIES TURNOVER</b>	
<b>AVERAGE CHECK (F&amp;B)</b>	Total F&B charges divided by number of customers in an outlet.
<b>COVERS FOOD</b>	Number of customers consuming a meal.
<b>COVERS FOOD &amp; BEVERAGE</b>	Number of customers consuming food and/or beverage.
<b>MONTHS TO DATE:</b>	
<b>AVERAGE INVENTORY</b>	$\frac{\text{Initial inventory} + \text{final inventory}}{2}$
<b>FOOD (OR BEVERAGE) INVENTORY TURNOVER</b>	$\frac{\text{Gross food (or beverage) cost of sales for the period}}{\text{Average food (or beverage) inventory during the period}}$
<b>GROSS COST OF SALES (F&amp;B)</b>	Cost before employees meals and credits to cost
<b>YEAR TO DATE:</b>	
<b>FOOD (OR BEVERAGE) INVENTORY TURNOVER</b>	$\frac{\text{Gross food (or beverage) cost of sales for the last 12 months}}{\text{Average food (or beverage) inventory last 12 months}}$
<b>SPARE PARTS &amp; OPERATING EQUIPMENT INVENTORY TURNOVER:</b>	
<b>MONTHS TO DATE:</b>	
<b>SPARE PARTS / OPERATING EQUIPMENT INVENTORIES TURNOVER</b>	$\frac{\text{Monthly issues}}{\text{Average engineering/operating equipment inventories}}$
<b>YEAR TO DATE:</b>	
<b>SPARE PARTS / OPERATING EQUIPMENT INVENTORIES TURNOVER</b>	$\frac{\text{Monthly issues for the last period 12 months}}{\text{Average engineering inventories last 12 months}}$



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DEFINITIONS	FORMULA
<b>MISCELLANEOUS</b>	
<b>AVERAGE COST BY EMPLOYEE</b>	Total payroll (excluding outsourcing)) divided by the average number of full time employees (FTE).
<b>AVERAGE REVENUE BY EMPLOYEE</b>	Total revenue divided by the average number of full time employees.
<b>CURRENT RATIO</b>	$\frac{\text{Current Assets}}{\text{Current Liabilities}}$
<b>EMPLOYEES PRODUCTIVITY RATIO</b>	Average revenue per employee divided by average cost per employee.
<b>MAN-DAYS</b>	Full time employees plus extras hours divided by normal working hours for the months.
<b>NUMBER OF EMPLOYEES</b>	Only full time employees

For further ratios and explanations refer to the 9<sup>th</sup> revised edition of the "Uniform System of Accounts for the Lodging Industry"; page161 to 171.