

Key Ratios

Key performance indicators (KPIs) in the hotel industry are managerial control and monitoring tools that typically use target-vs-actual comparisons to track the development of overall business performance or specific operational areas. Hotel KPIs therefore enable measurement of progress toward objectives and the degree to which targets are met. In hospitality, these metrics commonly include average occupancy (%), average room rate (€) and revenue per available room (RevPAR or yield). These indicators illustrate the profitability and efficiency of departments or projects, usually benchmarked against prior-year figures or budgeted targets.

KPI

Average bed occupancy (%)
 Average room occupancy (%)
 Average room/bed rate (€)

 Room/bed yield (RevPAR) (€)
 Operating result I (GOP)
 Operating result II (NOP)
 Operating result III
 GOP as % of operating revenue
 GOP per available room (€)
 GOP per sold room (€)
 NOP per available room (€)
 Rent (lease) per available room (€)
 Operating revenue per available room (€)
 Operating revenue per sold room (€)
 Operating revenue per sold bed (€)
 Total expenses per available room (€)
 Total expenses per sold room (€)
 Total expenses per sold bed (€)
 Occupied beds per lodging employee (units)
 Occupied beds per housekeeping employee (units)
 Accommodation revenue per bed/room (€)

 Double-occupancy factor
 Average length of stay (days)
 Personnel cost as % of total revenue
 Laundry cost per bed (€)
 Consumables & guest supplies per bed (€)
 Commission per room (€)
 Operating revenue per employee (€)

 Personnel cost per employee (€)

Formula / Definition

Number of beds sold \times 100 / available beds
 Number of rooms sold \times 100 / available rooms
 Net accommodation revenue / occupied rooms or beds
 Average room or bed rate \times occupancy (%)
 Operating revenue – operating expenses
 Operating result I – fixed asset related expenses
 Operating result II – other expenses + other income
 (GOP \times 100) / operating revenue
 GOP / number of available rooms
 GOP / number of rooms sold
 NOP / number of available rooms
 Total rent / number of available rooms
 Operating revenue / number of available rooms
 Operating revenue / number of rooms sold
 Operating revenue / number of beds sold
 Total expenses / number of available rooms
 Total expenses / number of rooms sold
 Total expenses / number of beds sold
 Sold overnight stays / number of lodging staff
 Sold overnight stays / number of housekeeping staff
 Net accommodation revenue / available beds or rooms
 Occupied beds / occupied rooms
 Number of beds sold / total guest arrivals
 (Personnel costs \times 100) / total revenue
 Laundry costs of lodging / number of beds sold
 Total guest supplies cost / number of rooms sold
 Total commission payments / number of rooms sold
 Operating revenue / number of employees and trainees
 Total personnel costs / number of employees and trainees

KPI

Gross wage cost per employee (€)

Personnel cost ratio (%)

Formula / Definition

Total gross wages / number of
employees and trainees

$(\text{Total personnel costs} \times 100) / \text{operating revenue}$