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	Formula / Definition
Average bed occupancy (%)	Number of beds sold × 100 / available beds
Average room occupancy (%)	Number of rooms sold × 100 / available rooms
Average room/bed rate (€)	Net accommodation revenue / occupied rooms or beds
Room/bed yield (RevPAR) (€)	Average room or bed rate × occupancy (%)
Operating result I (GOP)	Operating revenue − operating expenses
Operating result II (NOP)	Operating result I − fixed asset related expenses
Operating result III	Operating result II − other expenses + other income
GOP as % of operating revenue	(GOP × 100) / operating revenue
GOP per available room (€)	GOP / number of available rooms
GOP per sold room (€)	GOP / number of rooms sold
NOP per available room (€)	NOP / number of available rooms
Rent (lease) per available room (€)	Total rent / number of available rooms
Operating revenue per available room (€)	Operating revenue / number of available rooms
Operating revenue per sold room (€)	Operating revenue / number of rooms sold
Operating revenue per sold bed (€)	Operating revenue / number of beds sold
Total expenses per available room (€)	Total expenses / number of available rooms
Total expenses per sold room (€)	Total expenses / number of rooms sold
Total expenses per sold bed (€)	Total expenses / number of beds sold
Occupied beds per lodging employee (units)	Sold overnight stays / number of lodging staff
Occupied beds per housekeeping employee (units)	Sold overnight stays / number of housekeeping staff
Accommodation revenue per bed/room (€)	Net accommodation revenue / available beds or rooms
Double-occupancy factor	Occupied beds / occupied rooms
Average length of stay (days)	Number of beds sold / total guest arrivals
Personnel cost as % of total revenue	(Personnel costs × 100) / total revenue
Laundry cost per bed (€)	Laundry costs of lodging / number of beds sold
Consumables & guest supplies per bed (€)	Total guest supplies cost / number of rooms sold
Commission per room (€)	Total commission payments / number of rooms sold
Operating revenue per employee (€)	Operating revenue / number of employees and trainees
Personnel cost per employee (€)	Total personnel costs / number of employees and trainees

KPI	Formula / Definition
Gross wage cost per employee (€)	Total gross wages / number of employees and trainees
Personnel cost ratio (%)	(Total personnel costs × 100) / operating revenue