

## THE TECHNICAL ECONOMICAL ANALYSIS OF THE SERVICES OFFERED AT THE AGROTOURISME COMPANY

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### **Abstract**

*The hotel industry, but especially the quality of the accomodation service influences not only the turism development in generraly, but also the efficiency of this activity. By the attraction that they have on people, the accomodation services assure a good exploitation of the touristic potential, of the labour's availability, of the technical and matherial basis capacity, leading towards a higher exploitation efficiency. The diagnostic analysis made inside the economical unit has as its main purpose founding symptoms, economical activities dysfunctions, determining status and "therapy" from which to produce improvement, redressing and recovery of the analysed phenomenon.*

**Key words:** tehcnical economical analysis, tourists, hotel, SWOT analysis

### **INTRODUCTION**

The unit considered for the study is S.C. DAMATIS S.R.L. from Lepsa-Vrancea which by the quality of its services is the absolute leader in Lepsa company agrotouristic market being classified in three stars standard. Tourism demand is supported by tourist motivation, which is always deeply personal and subjective. So the hotel is intended mainly for business people, as they represent a share of 40,70%.

### **MATERIAL AND METHOD**

To achieve the target goals is necessary to take decisions to ensure the passing of the tourism enterprise from a status to another and adjusting its functioning.

The technical and economical analysis is based on the establishment of specific indicators having their formulas in the specialty literature.

## RESULTS AND DISCUSSIONS

The registered capital of S.C. DAMATIS S.R.L is in total amount of 16.191.700 RON.

Table 1

Staff Structure

Details	2010	
	No.	%
<b>Total staff of whom:</b>	<b>65</b>	<b>100</b>
Men	35	53.84
Women	30	46.15

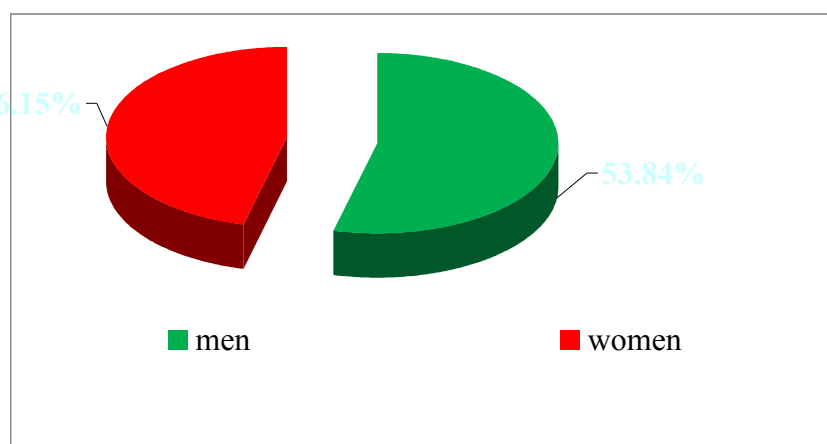


Fig. 1 - Graphical representation of the staff's structure

The aim is that the number of men employed be approximately equal to women's, the issue achieved, as revealed in the table about the women engaged in the hotel.

The customers are primarily old people, who come primarily for business but for recovery and good shape.

Table 2.

*Touristic activity analysis*

Details	2008	2009	2010
No. of tourists of whom:	6636	5860	5920
Romanians	164	168	166
Foreigners	6472	5701	5736
No. of nights	5321	4837	4759
No. of accommodation places	186	186	186
Occupancy rate -%	59,10	57,66	58,96
Average length of stay - days	8,34	7,47	6,48

The analysis of the fluctuation of total tourists number between 2008 and 2010 shows an increase from 6636 (in 2008) to 5869 (in 2009), and also a little increase in 2010 in comparison to 2009, reaching at 5920.

- during the entire analysed period the Triumph Hotel offers 186 accomodation places, in which 63 are single room, 6 are matrimonial rooms and 7 flats;
- the year 2008, when there stayed 6636 tourists, has the highest of the hotel's occupancy rate.
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Table 3.

*Total income structure between 2008 and 2010*

Details	2008 RON	2009 RON	2010 RON	Rate ( %)		
				2008	2009	2010
<b>Total incomes</b>	<b>343.876</b>	<b>444.470</b>	<b>563.170</b>	<b>100</b>	<b>100</b>	<b>100</b>
Operating incomes	317.470	385.820	476.130	80,89	84,38	85,24
- accommodation	295.680	365.450	450.200	68,72	65,63	62,84
- restaurant	17.280	15.420	20.550	18,83	15,25	18,17
- other incomes	4.510	4.950	5.380	3,34	3,50	4,23
Financial incomes	20.606	54.300	80.450	11,49	10,58	10,33
Extraordinary incomes	5.800	4.350	6.590	5,63	5,03	4,42

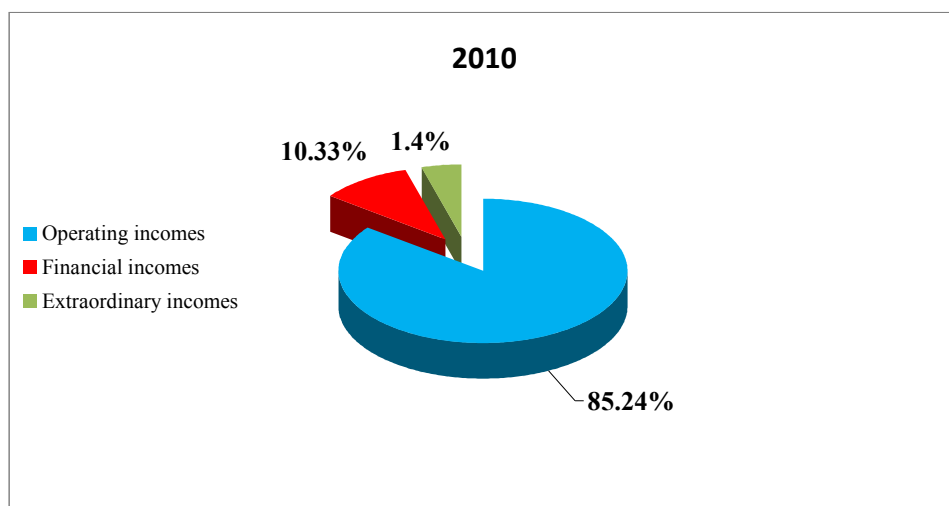


Fig. 2 - Graphical representation of the income structure in 2010

Table 4

*The total expense structure between 2008 and 2010*

Details	2008		2009		2010	
	No.	%	No.	%	No.	%
<b>Total</b>	<b>325.632</b>	<b>100</b>	<b>410.220</b>	<b>100</b>	<b>499.750</b>	<b>100</b>
<b>Operating expenses</b>	<b>279.382</b>	<b>85.79</b>	<b>356.720</b>	<b>86.95</b>	<b>421.900</b>	<b>84.42</b>
material expenditure	25.800	7.92	33.400	8.14	55.000	11.00
expenditure on salaries	90.700	27.85	135.200	32.95	143.000	28.61
expenditure on goods	20.950	6.43	26.480	6.45	30.500	6.10
expenditure on building maintenance	18.400	5.65	22.250	5.42	25.000	5.00
costs of gas, water, sewer	32.582	10.00	37.280	9.08	40.500	8.10
postal charges	5.450	1.67	7.260	1.76	9.300	1.86
tax charges	81.200	24.93	88.400	21.54	110.000	22.01
other expenses	4.300	1.32	6.450	1.57	8.600	1.72
<b>Financial expenses</b>	<b>45.750</b>	<b>14.04</b>	<b>51.800</b>	<b>12.62</b>	<b>75.350</b>	<b>15.07</b>
<b>Extraordinary expenses</b>	<b>500</b>	<b>0.15</b>	<b>1.700</b>	<b>0.41</b>	<b>2.500</b>	<b>0.50</b>

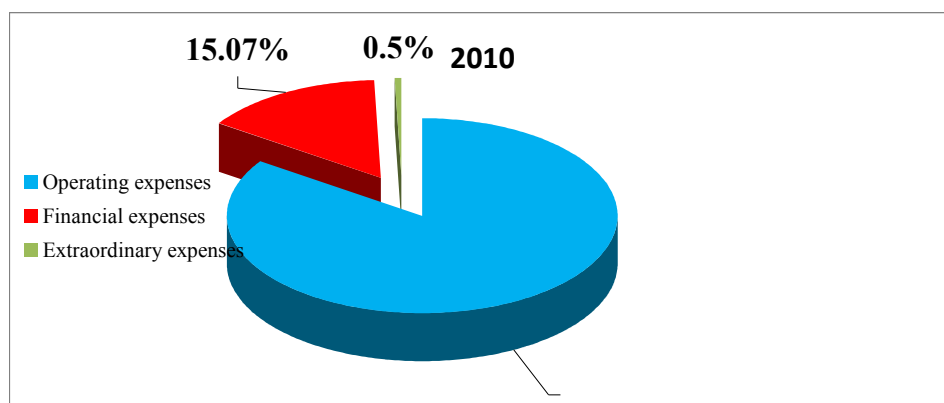


Fig. 3 - Graphical representation of the total expenses in year 2010

Table 5

*Evolution of profit by types of activities*

Details	2008 (RON)	2009 (RON)	2010 (RON)
Operating incomes	317.470	385.820	476.130
Operating expenses	279.382	356.720	421.900
<b>Operating profit</b>	<b>38.038</b>	<b>29.100</b>	<b>54.230</b>
Financial incomes	20.606	54.300	80.450
Financial expenses	45.750	51.800	75.350
<b>Financial profit (loss)</b>	<b>-25.144</b>	<b>2.500</b>	<b>5.100</b>
Extraordinary incomes	5.800	4.350	6.590
Extraordinary expenses	500	1.700	2.500
<b>Extraordinary profit</b>	<b>5.300</b>	<b>2.650</b>	<b>4090</b>
<b>Gross profit</b>	<b>18.244</b>	<b>34.250</b>	<b>63.420</b>
<b>Profit tax</b>	<b>2.919,04</b>	<b>5.480</b>	<b>10.147,2</b>
<b>Net profit</b>	<b>15.324,96</b>	<b>28.770</b>	<b>53.272,8</b>

The values of the previous period and current period, lead to the following conclusions: operating profit is higher than gross profit due to higher financial costs, which leads to a financial loss as a result.

The financial charges have a higher weighting than the financial income, which causes a decrease in total profit. This signifies a weak financial policy, imposing its improvement by lowering financial costs, which may be due to loans.

The only growth was achieved by the exceptional revenues, leading to exceptional profit increase and implicitly of the total one.

### **The SWOT analysis of the hotel**

**Strong points:**

- hotel's staff
- relationship between quality and price
- very good settlement
- qualified workforce
- modern technology of information management
- good condition and working of equipment and facilities
- architecture, comfort, decoration and fitting rooms
- body center
- pool

**Weak points:**

- doesn't have sport field
- there is no entertainment in the hotel

**Opportunities**

- knowing competition from all points of view (relationship between quality and price, development strategies, etc)
- market's directions
- attracting new foreign customers

**Threats**

- big companies' expansion in touristic field
- local charges
- decreasing revenues of the population
- tourists' migration to touristic areas from other countries

**CONCLUSIONS**

- ❖ Analysing the data presented one can observe an improvement in the situation of the main indicators. One can notice an increase in revenue, eliminating the inflation's influence and also an increase by about 4 percent of the occupancy rate.

The hotel practices an advertising towards customers in order to maintain their loyalty.

- ❖ In the years 2008 - 2010 all revenues recorded increases, exceeding the revenues of the previous period (from 343.876 in 2008 to 444.470 in 2009 reaching to 563.170 in 2010).

- ❖ In comparison to other incomes, the operating incomes have the highest rate of the total (more than 80%).
- ❖ We notice an increase in total expenditure, compared with earnings even if the share costs of accommodation and services is less than the costs of food.
- ❖ Operating expenses have increased throughout the period under review.
- ❖ In the years taken into account, the largest share of operating expenses comes from salaries expenditure, followed by tax expenses.
- ❖ In 2010 the restaurant contributed over 16,000 Ron at the turnover of the company, which meant 4.000 Ron more than previous year. And this happened even if the hotel hasn't complaints about the quality of services and menus were, in generally, assessed positively.
- ❖ One can also see a concern for improving the services offered, menus, general state of cleanliness and diversification of services offered.

They seek excellence in services, with immediate responses to any request and enough information to encourage tourists to choose the hotel.

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