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# Proceedings of the International Workshop “Tourism and Hospitality Management” (IWTHM2023)

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**Edited by**

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## **Presentation: ISAG – European Business School**

ISAG - Instituto Superior de Administração e Gestão, is an establishment of private higher education polytechnic, created in October 1979 and officially recognized by Decree-Law n<sup>o</sup>. 375/87 of 11<sup>th</sup> December.

As a conclusion of a fusion process started in November 2000, which had as first stage the merger by incorporation of the founding entities ESE/ENFOC in June of 2005, there occurred the merger of ISAG – Instituto Superior de Administração e Gestão and ISAI – Instituto Superior de Assistentes e Intérpretes in a single institution of higher education with the designation of ISAG – Instituto Superior de Administração e Gestão.

ISAG has as fundamental objectives the education, the divulgation and the development in the areas of Science Management, Applied Languages, Tourism and Hotel Management in the Northern Region of the Country, through the implementation of a philosophy of higher education that prepares students for the exercise of highly qualified professional activities.

Currently, ISAG takes advantage of a strong image with the business market as an establishment of higher education specialized in the areas referred above, which means that it has been able to impose itself on the labour market and in the business environment, as a reliable institution and that has been fulfilling its institutional mission. For this purpose, ISAG has been paying constant attention to the needs of the society and the Portuguese economy, giving special consideration to those relevant to the construction of the European Union and globalisation of markets. Thus, the institution recently assumed the designation of ISAG – European Business School.

# Kpi's in the Restaurant Industry and Performance Evaluation

## Kpi's na Restauração e a Avaliação de Desempenho

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### Abstract

**Purpose:** In the period from 2010 to 2019 there was a growth in the birth rate of catering companies in Portugal, but also a growth in the mortality rate. With the arrival of COVID'19 many of these companies had the need to reinvent themselves and adapt to the adversities caused by the pandemic. Pandemic-resistant companies now need to adopt management support tools that help them control costs and maximize profits, and within these tools are performance indicators. The central objective of this study is the creation and standardization of a framework of management indicators for restaurants to be made available to managers in the sector.

**Methodology:** We opted for the qualitative methodology to the extent that this study analyzes several documentary sources: technical books, scientific articles, websites of consulting companies and documents from Portuguese sector associations. After accessing this information, a comparison was made to identify the most used performance indicators in the various sources of information in order to create a panel of operational indicators to be adopted by catering companies in Portugal.

The first stage consisted of a literature review to identify all existing indicators to monitor the operational activity of restaurants. The main references were derived

from the United States where it was observed that a uniform accounting system applied to this activity (USAR) was used. In the second stage the main indicators utilized in international and national consulting companies belonging to the restaurant sector were identified. In the third stage two Portuguese platforms were consulted.

Portuguese platforms (Associação da Hotelaria de Portugal (AHP), Observatório do Turismo Sustentável do Centro de Portugal (OTSCP)) that aggregate operational indicators of the restaurant sector to average values with the aim of the various restaurants to perform a benchmarking.

Subsequently, the collected information was compared in order to identify the most used indicators in the four sources to elaborate a tableau de bord for future use of restaurant managers. This proposal was developed taking several aspects into consideration. First, a list was created that gathers all the indicators present in at least three different literature sources (encompassing scientific articles and technical books). Next, another list was created with all the indicators used in at least two different consulting firms. After this, a list was established with the indicators used by the Portuguese sector associations. Finally, we arrived at the final indicator table, which encompasses all the indicators common to the three initial lists, adding to them the seven indicators that stood out (strong presence in literature sources or most used by consulting firms) and that did not meet the main criterion (being present in the three initial lists of indicators).

**Results:** It was found that some indicators that are present in the literature are not used by consulting companies and associations and on the other hand some indicators that are used by associations are not present in scientific articles and technical books. The study allowed, however, to identify the most used and referred indicators, namely Labor Cost, RevPASH and Food Cost, giving rise to a set of standardized indicators considered determinant for the performance evaluation of restaurants. Some divergences were also detected in the calculation of some indicators, such as turnover, for which a more appropriate formula was proposed taking into account the specificity of the restaurant sector.

**Table I: Indicators and Formulas**

Indicator	Formula	LT	AC	C	M
Food cost%	$\frac{\text{Custo da comida vendida}}{\text{Rendimento da comida}} \times 100$	12	32	2	1
Labor cost %	$\frac{\text{Salários e Ordenados} + \text{Encargos}}{\text{Rendimento Total}} \times 100$	8	18	9	2
Food sales %	$\frac{\text{Receita da comida}}{\text{Total de receitas}} \times 100$	2	1	7	2
RevPASH	$\frac{\text{Rendimento de F\&B}}{\text{N}^\circ \text{ de lugares disponíveis} \times \text{n}^\circ \text{ de horas de serviço}}$	3	11	6	1
Income per employee	$\frac{\text{Rendimento dum período de refeição}}{\frac{\text{N}^\circ \text{ de empregados}}{\text{Período de refeição}}}$	3	ND	3	1

<b>ATCG (average total check per guest)</b>	$\frac{\text{Rendimento Total}}{\text{N}^{\circ} \text{ de Clientes}}$	6	ND	6	1
<b>Beverage inventory turnover</b>	$\frac{\text{Custo da bebida consumida}}{\text{Média de inventário do período}}$	10	1	4	1
<b>Table turnover</b>	$\frac{\text{N}^{\circ} \text{ de mesas ocupadas}}{\text{N}^{\circ} \text{ de mesas disponíveis}}$	ND	1	4	1
<b>Seat turnover</b>	$\frac{\text{N}^{\circ} \text{ de clientes}}{\text{N}^{\circ} \text{ de lugares disponíveis}}$	7	3	3	ND
<b>Employee turnover</b>	$\frac{\text{Total de saídas por ano} - \text{Total de entradas por ano}}{\text{Total de empregados}}$	ND	4	7	ND
<b>Food inventory turnover</b>	$\frac{\text{Custo da comida consumida}}{\text{Média de inventário do período}}$	12	1	4	ND
<b>Beverage cost%</b>	$\frac{\text{Custo da bebida vendida}}{\text{Rendimento da Bebida}} \times 100$	9	1	2	ND
<b>Prime cost %</b>	$\frac{\text{Prime cost}}{\text{Operations Revenue}} \times 100$	4	1	9	ND
<b>ASG (average sales per guest)</b>	$\frac{\text{Rendimento de comida}}{\text{N}^{\circ} \text{ de clientes}}$	7	1	3	ND

*LT- Technical books, AC- Scientific articles, C- Consultants, M- Monitors, ND- Does not demonstrate*

*Source: Own elaboration*

**Limitations:** The scarcity of recent literature on the subject and the absence of a survey of performance indicators used in the restaurant sector were the main limitations of this study, but they were also an additional motivation. Another limitation lies in the fact that it is necessary to obtain the point of view of entrepreneurs in this sector, so this study proposes a set of indicators, which would benefit from the opinion of entrepreneurs. In these terms, for future research, an empirical study with the entrepreneurs of this sector is suggested.

**Originality:** The originality of this article consists in the fact that there is no other study that proposes a wide and uniform set of indicators with special relevance for the restaurant sector.

**Palavras-Chave:** *KPIs; Indicadores; Rácios; Desempenho; Indústria da Restauração; Catering.*

## Resumo

**Objetivo:** No período de 2010 a 2019 assistiu-se a um crescimento na taxa de natalidade das empresas de restauração em Portugal, mas, também, ao crescimento da taxa de mortalidade. Com a chegada do COVID'19 muitas destas

empresas tiveram a necessidade de se reinventar e se adaptar às adversidades provocadas pela pandemia. As empresas resistentes à pandemia têm agora a necessidade de adotar ferramentas de apoio à gestão que os ajude a controlar os custos e maximizar os lucros, sendo que dentro destas ferramentas encontram-se os indicadores de desempenho. O objetivo central deste estudo consiste na criação e uniformização de um quadro de indicadores de gestão para a restauração a disponibilizar aos gestores do setor.

**Metodologia:** Optou-se pela metodologia qualitativa na medida em que neste estudo se analisam várias fontes documentais: livros técnicos, artigos científicos, websites de empresas de consultoria e documentos de associações portuguesas do setor. Após o acesso a esta informação realizou-se uma comparação para identificar os indicadores de desempenho mais utilizados nas diversas fontes de informação de modo a criar um painel de indicadores operacionais a adotar pelas empresas de restauração em Portugal.

A primeira etapa consistiu numa revisão da literatura para identificar todos os indicadores existentes para monitorizar a atividade operacional da restauração. As principais referências derivam dos Estados Unidos onde foi observado que era utilizado um sistema contabilístico uniforme aplicado a essa atividade (USAR). Na segunda etapa identificaram-se os principais indicadores utilizados em empresas de consultoria internacionais e nacionais pertencentes ao sector da restauração. Na terceira etapa foram consultadas duas plataformas portuguesas (Associação da Hotelaria de Portugal (AHP), Observatório do Turismo Sustentável do Centro de Portugal (OTSCP)) que agregam indicadores operacionais da restauração a valores médios com o objetivo dos diversos restaurantes realizarem um benchmarking.

Posteriormente, a informação recolhida foi comparada de modo a identificar os indicadores mais utilizados nas quatro fontes para elaborar um tableau de bord para futura utilização dos gestores da restauração. Esta proposta foi desenvolvida tendo em consideração vários aspetos. Em primeiro lugar, foi criada uma lista que reúne todos os indicadores presentes em pelo menos três fontes de literatura diferentes (engloba artigos científicos e livros técnicos). De seguida, criou-se uma outra lista com todos os indicadores utilizados em pelo menos duas empresas de consultoria diferentes. Após isto, estabeleceu-se uma lista com os indicadores utilizados pelas associações portuguesas do setor. Por fim, chegou-se ao quadro de indicadores final, que engloba todos os indicadores comuns às três listas iniciais, acrescentando-lhes os sete indicadores que se destacavam (forte presença em fontes de literatura ou mais utilizados pelas empresas de consultoria) e que não cumpriam o critério principal (estar presente nas três listas iniciais de indicadores).

**Resultados:** Verificou-se que alguns indicadores que estão presentes na literatura não são utilizados pelas empresas de consultoria e associações e por outro lado alguns indicadores que são utilizados pelas associações não estão presentes nos artigos científicos e nos livros técnicos. O estudo permitiu, no entanto, identificar os indicadores mais utilizados e referidos, nomeadamente o Labor Cost, RevPASH e o Food Cost, dando origem a um conjunto de indicadores uniformizados considerados determinantes para a avaliação de desempenho dos restaurantes. Foram ainda detetadas algumas divergências no cálculo de alguns indicadores,

como é o caso do turnover para o qual foi proposto uma fórmula mais adequada tendo em conta a especificidade do setor da restauração.

**Tabela I: Indicadores e Fórmulas**

Indicador	Fórmula	LT	AC	C	M
<b>Food cost%</b>	$\frac{\text{Custo da comida vendida}}{\text{Rendimento da comida}} \times 100$	12	32	2	1
<b>Labor cost %</b>	$\frac{\text{Salários e Ordenados} + \text{Encargos}}{\text{Rendimento Total}} \times 100$	8	18	9	2
<b>Food sales %</b>	$\frac{\text{Receita da comida}}{\text{Total de receitas}} \times 100$	2	1	7	2
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<b>Income per employee</b>	$\frac{\text{Rendimento dum período de refeição}}{\frac{\text{N}^\circ \text{ de empregados}}{\text{Período de refeição}}}$	3	ND	3	1
<b>ATCG (average total check per guest)</b>	$\frac{\text{Rendimento Total}}{\text{N}^\circ \text{ de Clientes}}$	6	ND	6	1
<b>Beverage inventory turnover</b>	$\frac{\text{Custo da bebida consumida}}{\text{Média de inventário do período}}$	10	1	4	1
<b>Table turnover</b>	$\frac{\text{N}^\circ \text{ de mesas ocupadas}}{\frac{\text{N}^\circ \text{ de mesas disponíveis}}{\text{N}^\circ \text{ de clientes}}}$	ND	1	4	1
<b>Seat turnover</b>	$\frac{\text{N}^\circ \text{ de clientes}}{\text{N}^\circ \text{ de lugares disponíveis}}$	7	3	3	ND
<b>Employee turnover</b>	$\frac{\text{Total de saídas por ano} - \text{Total de entradas por ano}}{\text{Total de empregados}}$	ND	4	7	ND
<b>Food inventory turnover</b>	$\frac{\text{Custo da comida consumida}}{\text{Média de inventário do período}}$	12	1	4	ND
<b>Beverage cost%</b>	$\frac{\text{Custo da bebida vendida}}{\text{Rendimento da Bebida}} \times 100$	9	1	2	ND
<b>Prime cost %</b>	$\frac{\text{Prime cost}}{\text{Operations Revenue}} \times 100$	4	1	9	ND
<b>ASG (average sales per guest)</b>	$\frac{\text{Rendimento de comida}}{\text{N}^\circ \text{ de clientes}}$	7	1	3	ND

LT- Livros técnicos, AC- Artigos Científicos, C- Consultoras, M- Monitores, ND-Não Demonstra

Fonte: Elaboração Própria

**Limitações:** A escassez de literatura recente sobre o tema e a ausência de um levantamento dos indicadores de desempenho utilizados no setor da restauração foram as principais limitações deste estudo, mas constituíram também uma motivação adicional. Outra limitação reside no facto de ser necessário obter o ponto de vista dos empresários deste setor, pelo que este estudo propõe um conjunto de indicadores, o qual beneficiaria com a opinião dos empresários. Nestes termos,

para investigação futura, sugere-se um estudo empírico junto dos empresários do setor.

**Originalidade:** A originalidade deste artigo consiste no facto de não existir nenhum outro estudo que proponha um conjunto alargado e uniforme de indicadores com especial relevância para o setor da restauração.

**Palavras-Chave:** *KPIs; Indicadores; Rácios; Desempenho; Indústria da Restauração; Catering.*

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