

# 《2010 全球酒店业务统计》 2009 财政年度 (中国问卷) 填写指南

以下是《2010 全球酒店业务统计》(中国问卷) 问卷的填写指南, 在填写前请务必仔细阅读。

1. 问卷中所有填写的数据和信息都将妥善保管并严格保密, 由第三方专业机构对数据和信息进行处理和分析。
2. 请用中文正楷字体或者英文大写字母尽量清楚地填写这份问卷, 请回答问卷中的所有问题, 并小心填写问卷的每一部分。
3. 如果贵酒店有附属服务式公寓, 请联络我们索取服务式公寓专用问卷。
4. 此问卷以国际酒店业通用的《统一酒店会计制度》为基础, 此标准已为国内众多酒店使用。对于尚未使用该“统一会计制度”的酒店, 我们同时附上了《统一酒店会计制度》基本术语的简要解释, 以方便国内酒店参与此次调查, 填写具有国际可比性的准确数据。
5. 所有数据和信息都必须以 2009 年完整财政年度数据填写, 请尽量使用同一种货币单位(人民币)回答所有问题。
6. 如果填写问卷时有任何疑问、需要任何协助, 或需要电子文档问卷, 请联络浩华管理顾问公司: 乌兰女士/张庭光先生(电话: 010-8518-1833, Email:[ywu@horwathhtl.com](mailto:ywu@horwathhtl.com) 或 [szhang@horwathhtl.com](mailto:szhang@horwathhtl.com))

**请务必于 2010 年 3 月 15 日前将调查问卷  
邮寄(可使用回邮信封)或传真至以下地址:**

浩华管理顾问公司  
中国北京东长安街 1 号  
东方广场东一办公楼 303 室  
邮编: 100738

电话: 86(10) 8518 1833  
传真: 86(10) 8518 1832  
邮箱: [ywu@horwathhtl.com](mailto:ywu@horwathhtl.com)  
[szhang@horwathhtl.com](mailto:szhang@horwathhtl.com)

## 问卷常见术语解释

### 部门划分/薪资及相关福利部门划分/部门收入及成本划分

#### 总客房部:

##### 前厅部门

管理层: 前厅部经理、经理助理、秘书、顾客服务总监及经理

前台: 礼宾部职员、前台服务人员

预订部: 预订部经理、预订部主管、预订部员工

服务人员: 礼宾部员工、门童、门卫、电梯服务人员

##### 客房部门

管理层: 客房部经理、经理助理、秘书

客房服务: 楼层领班、客房服务员、门厅及楼层服务人员

客房清洁: 客房清洁领班、清洁员工、其他相关人员

布草管理: 布草管理领班、布草管理员工、其他相关人员

#### 餐饮部门: 包括食品、酒水部门和宴会部门

##### 餐厅及酒吧

##### 食品部门:

管理层

食品准备/制作人员 (厨房员工)

食品服务人员 (餐厅管理和服务人员)

宴会管理和服务人员

客房送餐部员工 (经理及服务人员)

##### 酒水部门:

酒水部门管理层

酒水服务 (酒廊、宴会吧台、酒吧前后台员工)

迷你吧 (管理和服务人员)

##### 宴会部门

宴会部门经理

宴会服务人员

#### 电话部门:

通讯部门经理、主管、员工及技术人员

#### SPA 及健身部门:

SPA 及健身部门管理层、主管、领班及该部门所管理的员工

#### 其他营业部门:

指除以上营业部门以外的所有其他营业部门的管理层及员工

#### 行政后勤部门:

行政管理部: 总经理、副总经理、驻店经理、值班经理、秘书、行政职员

财务部管理人员、会计、审核人员及其他该部门所管理的员工

前台收银员领班、收银员

餐饮成本控制核算人员、仓管人员、验收人员

采购部经理及采购员

**市场及营销部门:**

市场及营销部门总监、经理、销售代表  
广告部门经理、职员  
公共关系经理、顾客历史档案管理人员、文员等

**工程部门:**

负责酒店物业及设施管理和维护的工程部管理人员及技术人员、园林及植物管理、文秘等

**其他部门:**

未包括在行政管理、市场及营销和工程部等部门中的其他后勤人员, 如人力资源部、安全部门、车辆管理部门、酒店信息管理部门

备注: 以上部门指属于酒店直接管理的部门, 如果某些部门外租经营, 其员工数不统计在酒店员工总数内。请在相应的栏目后注明“此部门外租经营”。

**员工薪资及相关福利的定义**

**员工薪资:**

指的是直接支付给员工的工资、奖金、加班费、节日费、生日费等, 关于员工的部门划分, 请参照前面章节关于部门和员工划分的解释。

**员工相关福利:**

包括必须由酒店为员工缴纳的税收、各种保险金、福利基金等, 但不包括从员工工资中扣除应由员工自行缴纳的保险金等支出。

**其他重要术语解释**

**可供出租的客房间夜数:**

指统计期间中所有客房间夜数扣除不可供出租的客房间夜数(如: 装修、维修房等)

**实际出售的客房间夜数:**

指当月实际占用的客房间夜数扣除免费馈赠房、总经理用房之后的已出售间夜总数

**平均房价** = 客房收入/已出租客房数

**平均出租率** = 实际出售的客房间夜数/可供出租的客房间夜数

## 《统一酒店会计制度》 术语及计算基础解释

### 客房营业收入

本类别包括半日、全日或更长时间出租客房所得的客房收入。这一数字包括服务费在内, 但不包括将服务费用于酒店职工的工资或小费的部分, 也不包括客房相应的营业税支出。用作提供饮食、会议服务的公共场所/宴会厅、会议室、商务中心、房内饮品、洗衣等收入均不计入客房营业收入之内。

### 食品营业收入

本类别包括各餐厅食品、套餐、房间送餐食品及宴会中食品销售所得收入, 此外也包括咖啡、茶、牛奶和其他软饮料销售收入。这一数字包括服务费在内, 但不包括将服务费用于酒店职工的工资或小费的部分, 也不包括经理餐签单收入。

### 饮品营业收入

本类别包括各类餐厅中销售含酒精饮料、葡萄酒、啤酒、矿泉水、汽水及各种软饮料所得收入, 此外包括各吧台销售的烟及小食、客房迷你吧收入。这一数字包括服务费在内, 但不包括将服务费用于酒店职工的工资或小费的部分, 也不包括经理餐饮品签单收入。

### 其他餐饮收入

本类别包括了多功能宴会厅、会议室等租金收入, 此外还包括餐饮部门未列入以上食品和饮品收入的其他收入。

### 小型营运部门营业收入

本类别包括电话、洗熨、干洗等服务的收入, 并包括健身中心、游泳池及其他未列入以上各部门所得的收入。

### 其他收入

本类别包括外币兑换的利润以及汽车租赁、车库、停车位等其他收入。

### 租金收入

本类别包括酒店内所有外租区域(如商店、橱窗等)获得的租金收入。

### 食品营业成本

本类别包括为客人提供食品所需成本, 加上运输、送货费用。此数字按实际记账金额计算。酒店职工膳食成本(在所属部门记账)不构成售出食品成本的一部分。

### 饮品营业成本

本类别指各种洋酒、果汁、啤酒、矿泉水、汽水成本, 以及用作饮品或用作预备杂饮的各种材料的成本, 加上运输及送货费用。此数字按实际记账金额计算, 酒店职工饮品成本(在所属部门记账)不构成售出饮品成本的一部分。

### 小型营运部门营业成本

本类别指电话、洗熨、干洗等服务的营业成本, 以及其他小型营运部门的营业成本。

### 客房部工资及有关开支

本类别包括付给客房部人员(前厅、楼层、布草管理及调配、预订、行李生、门童等)的薪金; 其他福利开支包括社会保险、医疗津贴、教育津贴、房屋津贴、有薪假期等员工福利, 免费或按明显优惠价提供给职工的货品及服务, 以及职工膳食、奖励、社交活动及退休金(若适用)。

### 餐饮部工资及有关开支

本类别包括付给餐饮部人员(采购、收货、储存、备餐、服务、餐具洁净、收银及监督人员)的薪金; 其他福利开支包括社会保险、医疗津贴、教育津贴、房屋津贴、有薪假期等员工福利, 免费或按明显优惠价提供给职工的货品及服务, 以及职工膳食、奖励、社交活动及退休金(若适用)。

### 小型营运部门工资及有关开支

本类别包括付给小型营运部门(包括电话、干洗服务、健身中心、游泳池及其他未列出的其他各营运部门)人员的薪金; 其他福利开支包括社会保险、医疗津贴、教育津贴、房屋津贴、带薪假期等员工福利, 免费或按明显优惠价提供给职工的货品及服务, 以及职工膳食、奖励、社交活动及退休金(若适用)。

### 其它开支

其他开支一词可能会引起混淆。乍眼看来, 这词无严格释义, 例如, 工资及其他开支可解释为工资及营运某项设施所引起之所有额外开支。其实, 本词有精确意义, 意指营运有关部门所引起直接部门开支。

### 客房部其它开支

本类别指不属于客房部工资 (按上段定义) 的其他开支, 例如房间清洁用品、客房用品、洗熨、织物、订房开支、纸品和旅行社佣金。

### 餐饮部其它开支

本类别包括瓷器、玻璃器具、清洁用品、装饰品、客房用品、洗熨、织物、音乐及娱乐、菜单及饮品类目录、银器、制服等。

### 小型营运部门其他开支

本类别包括电话设备租金、洗熨用品、健身中心及游泳池用品等等。

### 未分配经营开支

本类别用于(1) 行政及一般开支, (2) 市场推广费, (3) 能源成本, (4) 物业营运及保养费。此四项中每一项均可视为一单项。这些开支内容可包括:

行政及一般开支---包括现金超额或缺额、信用卡佣金、追收费、行政办事处开支、一般保险费、邮费、法律开支、行业公会费、交通费、会计师费及顾问费。

市场推广---包括广告、降价销售、推广活动、推广用品、公共关系及研究等开支, 并加上有关的交通、应酬开支及用品费。

能源成本---包括电力、燃料、蒸汽、用水等费用。

物业营运及保养---包括维修建筑物、机电设备及装置、地板铺设、家具、地面及园艺设施等的费用, 并加上电灯泡、机械品费用和除污费。

### 固定费用前的收益

在本问卷中, 固定费用前的收益指的是客房部收益、餐饮部收益、小型营运部门收益、商店租金及其他收益的合计总额, 减去所有未分配经营开支。

所以, 在本问卷中, 利润分为三个层次。第一层次是分部门利润(客房部、餐饮部、小型营运部门); 第二层次是收益毛利润(各部门利润加商店租金及其它收益); 第三层次是固定费用前的收益(收益毛利润减去未分配经营开支)。

**GUIDE TO  
“2010 Worldwide Hotel Industry Study”  
Financial Year 2009  
China Survey**

In the interest of collecting and analyzing the update of China hotel industry data, China Tourism Hotel Associate cooperates with Horwath International to conduct “2010 Worldwide Hotel Industry Study, China Survey”. We appreciate your valuable co-operation in completing this questionnaire. The following are instructions to completing the Survey:

1. Please be assured that all data will be treated confidentially.
2. Please complete the questionnaire using block letters and write as legibly as possible.
3. If your hotel has a separate Serviced Apartment section, please contact us should you require a separated questionnaire.
4. The study is based on the “Uniform Systems of Accounts for the Hotel Industry”. For properties who are not using the Uniform Systems of Accounts, we have included an Explanation of Terms on the ensuing pages. Please try to adhere to the Uniform Systems of Accounts so that we can generate comparable data on a worldwide basis.
5. Please use the data of the 2009 financial year and please use the same currency to answer all the questions.
6. If you have any queries with respect to this year’s survey or require any assistance with completing the questionnaire, or request a soft copy of the questionnaire, please contact: Horwath HTL at (010) 8518-1833 or Email: [szhang@horwathhtl.com](mailto:szhang@horwathhtl.com)

**Please return the questionnaire via courier or fax  
By March 15, 2010 to:**

**HORWATH HTL - BEIJING OFFICE  
Unit 303, Tower E1, Oriental Plaza  
No. 1 East Chang-an Ave.,  
Beijing, 100738, China**

**Phone: 86(10) 8518 1833  
Facsimile: 86(10) 8518 1832  
E-Mail: [vwu@horwathhtl.com](mailto:vwu@horwathhtl.com)  
[szhang@horwathhtl.com](mailto:szhang@horwathhtl.com)**

## **Explanation of Terms & Bases Used**

### **Room Sales**

This category includes revenue from guest accommodation rented on a part-day, full-day, or longer period basis. The figures include service charges but exclude hotel accommodation tax and tips given to employees. Revenue from public/function rooms ordinarily used for food and beverage service is not included in room sales.

### **Food Sales**

This category includes revenue derived from the sale of food in restaurants, through room service or at banquets. The figures include service charges but exclude tips given to employees.

### **Beverage Sales**

This category includes revenue from the sale of wine, spirits, liqueurs, juice, beer, ale, porter, mineral water and soft drinks. The figures include service charges but exclude tips given to employees.

### **Minor-Operated Department Sales**

This category includes revenue derived from telephone, laundry and valet services. It also includes income from health centre, swimming pool and other departments not elsewhere mentioned.

### **Other Income**

This category includes profit on foreign exchange, concession income and other income such as commissions from auto rental, garage, parking lots and salvage.

### **Store Rental**

This category includes all income from rental of stores and showcases.

### **Cost of Food Sales**

This category includes the cost of food served to guests, together with transportation and delivery charges, at gross invoice price less trade discounts. The cost of employees' meals is charged to the appropriate department and does not constitute a part of the cost of food sold.

### **Cost of Beverage Sales**

This category represents the cost of wine, spirits, liqueur, juice, beer, ale, porter, mineral water and soft drinks and all other material served as beverages, or used in

the preparation of mixed drinks, at gross invoice price less trade discounts, plus import duties, transportation and delivery charges. The cost of employees' beverages is charged to the appropriate department and does not constitute a part of the cost of beverages sold.

### **Cost of Minor-Operated Department Sales**

This category represents the cost of telephone, laundry and valet sales and any other minor-operated department sales.

### **Rooms Payroll & Related Expenses**

This category includes salaries, wages plus service charge percentage (if applicable) paid to personnel of the rooms department (front office, maids, doormen and porters). Also included are the employee benefits such as social insurance, medical allowance, education, housing allowance, vacation and holiday pay, goods and services to employees free of charge or at markedly reduced prices, employees' meals, awards, social activities and pensions, if any.

### **Food and Beverage Payroll & Related Expenses**

This category includes salaries, wages plus service charge percentage (if applicable) paid to personnel in the food and beverage department (purchasing, receiving, storage, preparation, service, dishwashing, cashiers and control). Also included are the employee benefits such as social insurance, medical allowance, education, housing allowance, vacation and holiday pay, goods and services to employees free of charge or at markedly reduced prices, employees' meals, awards, social activities and pensions, if any.

### **Minor-Operated Department Payroll & Related Expenses**

This category includes salaries, wages plus service charge percentage (if applicable) paid to personnel in all minor-operated departments, including telephone, valet services, health centre, swimming pool and other departments not elsewhere mentioned. Also included are the employee benefits such as social insurance, medical allowance, education, housing allowance, vacation and holiday pay, goods and services to

employees free of charge or at markedly reduced prices, employees' meals, awards, social activities and pensions, if any.

#### **Other Expenses**

The term "other expenses" can cause confusion. At first glance, it is a loose term - for example, the expression "wages and other expenses" could be interpreted as "wages and all additional expenses incurred in operating a facility". However, its meaning is precise and refers to direct departmental expenses incurred in the operation of a department or service (rooms department, sales office).

#### **Rooms, Other Expenses**

This category represents expenses other than room payrolls as defined above, such as room-cleaning supplies, guest supplies, laundry, linen, reservation expenses, paper supplies and travel agents' commissions.

#### **Food & Beverage, Other Expenses**

This category includes items such as china and glassware, cleaning supplies, decorations, guest supplies, laundry, linen, music and entertainment, menus and beverage lists, silver and uniforms.

#### **Minor-Operated Departments, Other Expenses**

This category includes items such as telephone equipment rental, laundry supplies, health centre and swimming pool supplies, etc.

#### **Undistributed Operating Expenses**

This classification is used for (1) administrative and general expenses, (2) marketing expenses, (3) energy costs and (4) property operation and maintenance expenses. Each of these can be considered as an individual entity. Some examples of the expenses included are:

- Administrative and general expenses which include cash overages or shortages, commissions on credit cards, collection charges, executive office expenses, general insurance, postal charges, legal expenses, trade association dues, travelling expenses, accountants' and consultants' fees.
- Marketing and related expenses which include advertising, sales, promotion, merchandising, public relations and research, plus applicable travel and entertainment expenses and supplies.
- Energy costs which include the cost of electrical power, fuel, steam and water.
- Property operation and maintenance expenses which include the cost of repairing buildings, electrical and mechanical equipment and fixtures, floor coverings, furniture, grounds and landscaping plus the cost of electric bulbs, mechanical supplies and removal of waste matter.

#### **Income Before Fixed Charges**

For the purposes of this study, income before fixed charges is defined as the total of rooms department income, food and beverage department income, minor-operated department income, store rentals and other income, less all undistributed operating expenses.

There are thus three levels of profit in the study. The first level is departmental profit (rooms, food and beverage, minor-operated); the second is gross income (the sum of departmental profits plus store rentals and other income); the third is income before fixed charges (gross income less undistributed operating expenses).