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## Service Charge in Hotels and Restaurants

By Peeter Rumessen

LAP Lambert Acad. Publ. Apr 2011, 2011. Taschenbuch. Book Condition: Neu. 220x150x5 mm. This item is printed on demand - Print on Demand Neuware - This work analyses the system of Service Charge in Egypt, looks at similar practices in UK and USA and applies this pattern on real hotel in Estonia. The introductory section gives theoretical background of Service Charge and explains the legal regulation, taxation and distribution of Service Charge in hotels and restaurants in Egypt. Theoretical section of the work presents historical analyses of tipping, Tronc and Service Charge in USA and UK as in comparison to Egypt. The research is made on Egyptian Service Charge system possible application on a real hotel in Estonia. Author builds up 6 different scenarios guided by Estonian taxation legislation. These scenarios are examined using SWOT analyses. The financial statements are modified according the assumptions of scenarios and in result six sets of yearly financial statements are revealed. The changes in departmental profits are brought out and the financial statements are analyzed using financial ratios. Profound attention is given to use of RevPAR and GOPPAR. As a result of work author proposes the modified Service Charge distribution model that fits best...



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