

Case Study (1/2)

Objective

MARC was approached by a beach resort to assess financial performance by analyzing operational efficiencies and ultimately provide strategic recommendations for improving overall profitability.

Scope of the project

The scope of the project involved:

- Evaluation of revenue sources, including room bookings, F&B, events, and ancillary services such as laundry, spa, retail and transport services.
- Detailed breakdown and analysis of revenue by source (Online Travel Agents), guest type (MICE, FIT, Domestic) and room type (Supreme, Deluxe, Others)
- Analysis of operational costs, fixed expenses, and variable expenditures.
- Assessment of occupancy rates, revenue per room, seasonal trends, and pricing strategy.
- Comparison with industry benchmarks and competitor performance.
- Identification of profitability drivers and areas for cost optimization.



Case Study (2/2)



Methodology

- Conducted financial statement analysis to assess revenue streams and cost structures.
- Performed data segmentation to analyze revenue by source, guest type, and room type.
- Reviewed historical occupancy rates and pricing strategies to identify trends.
- Benchmarked financial and operational metrics against industry standards.
- Assessed cost components to highlight fixed vs. variable expenses and cost optimization areas.

Outcomes

The Outcomes derived from the Profitability Analysis were as follows:

- The revenue analysis identified high-performing and underperforming areas, enabling strategic restructuring to enhance overall performance.
- In-depth analysis of revenue and expenditure across business segments, leading to targeted improvements in segment-wise performance and profitability.
- Critical insights into operational efficiency, cost control and profitability were understood through payroll and employee benefit expense analysis.