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## Evaluating the performance of government tourism facilities using ABC and EVA techniques / Case Study

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**Abstract:** This study aims to measure cost and performance under the Activity Based Costing (ABC) technique with the economic value-added financial performance measure. The proposed ABC-and-EVA is an administrative support tool for cost and capital management. The integrated ABC-and-EVA input includes resource consumption rate as in traditional ABC technology, but it also includes capital resources. It is done by examining the cost of each activity in the first stage. The company's capital information is then converted into capital charges to discuss the changes in final product costs and potential changes in performance.

**Keywords:** Tourism facilities, ABC & EVA techniques

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### INTRODUCTION

The main goal of most profit-making institutions is to make money in the present and the long run. If the institution is not able to generate sufficient economic profits over time, its survival is questionable. Moreover, it is very unattractive to potential investors looking for returns. Moving towards real improvement and value creation to achieve a well-performing evaluation.

The activity-based costing technique works on the idea that indirect costs in an organization are carried out through several activities necessary to perform the manufacturing product or service necessary for the success of the organization's work, as well as that activity-based costs not only provide evidence of relatively accurate cost but also provide information about the source of the cost.

In other words, activity-based costs make indirect costs traceable, and whatever the activity-based cost results are sufficient in tracking operational costs, but they are unable to deal with full capital costs despite their ability to calculate the part of the cost of capital. The corporation is not taken into consideration, and accordingly, there must be other measures of performance based on value, including the measure of economic value added that is based on the cost of capital and the value of the contribution.

So, to be able to effectively manage the operating costs and capital costs of the organization, the research sample believes that the integration of the EVA and ABC system together enables this, through improving the cost structure and performance evaluation.

### RESEARCH PROBLEM

Through the foregoing, the following question arises: "What is the ability of the activity-based economic value-added system to explain the distribution of public costs and capital in government tourism institutions to assess their performance?"

### The importance of the research

The importance of research results from the integrated role of the (ABC) and (AV) system in evaluating and improving performance in the modern business environment and maintaining it in light of the current developments.

### RESEARCH OBJECTIVES

Shedding light on the activity-based costing system and the extent of its contribution to the accurate allocation of indirect costs. Highlighting the added value and its contribution to evaluating the performance of the unit in the field of research. Standing on the most important results that industrial or service units can benefit from in the field of controlling production or service costs, evaluating performance, increasing competitiveness, and improving profitability.

## RESEARCH HYPOTHESIS

The research is based on the main hypothesis that "there is a role for the costing system based on activities and added value to contribute to controlling operational and capital costs and evaluating performance that helps units improve service and increase competition and profitability

Search method

Reliance on the method of a case study concerning the application side through field visits to determine the role of the cost accounting system based on activities and value-added in evaluating the performance of the research sample

Accordingly, the research will include the following axes:

First: the importance of Activities based costing in allocating indirect costs

Second: the role of economic added value (EVA) in evaluating performance

Third: the integration of ABC and EVA techniques to improve performance evaluation

The importance of Activities based costing in allocating indirect costs

ABC defined as "the correct allocation of costs to processes and products, thus reducing the number of hidden costs in overhead cost categories, whenever possible, and allocating costs to the relevant cost center (product or service)". (Christine, 2009: 113). Garrison 2011 sees it as "a tool to aid decision making by cost estimating designed to provide managers with information about the cost of practical and other decisions that may affect (fixed) capacity, as well as variable costs." (Garrison, 2011: 273)

Drury notes that the (ABC) system is an outflow of cash that is to obtain the occurrence of resources (such as wages, materials, machines) that are subsequently consumed by activities, that is, activities create costs and that products or services create the demand for activities. (Drury, 1998: 296).

(Anthony, 1995: 291) defines it as a "cost-based costing method that links the activities carried out with the products and allocating indirect costs directly to the product using cost drivers".

Kaplan (2008: 297) believes that activity-based costs are used as a means to allocate costs to the final product unit, and it works to provide more accurate information to the organization's management to support activities that can provide various products and services to more customers.

From the foregoing, it can be said that the activity-based cost accounting system is one of the tools used to improve the cost accounting system as it improves the cost estimation system by identifying individual activities as the basic cost tools.

The main importance of (ABC) is its ability to allocate costs indirectly to cost components by identifying activities and cost drivers. (Horngren, 2012: 181)

It works to measure performance effectively and more accurately and to determine the areas of cost, and thus it is considered a mechanism for controlling costs and managing them in the long term. (Malika Mohammadi, 2015: 5) and providing information that can assist decision-makers in managing these costs.

Besides, (ABC) helps management and employees understand the changes occurring in the company's competitive environment as well as controlling changes in the management strategy, and thus by providing information about cost operating factors, and thus it is possible to obtain a better estimate of the cost of the product or service available to the management and maintain Reasonable profit margin and customer satisfaction. (Michael, 2011: 130-131), the ABC system provides more information about product costs, thus obtaining a product or service at an accurate cost (Wiliam, 2011: 326).

Steps to implement the ABC system

The first step: Defining the main activities

This step depends on studying the activities of the facility and knowing the nature of work in each job or department and how the production process proceeds from the beginning of the request for materials or service through the production process until the completion of the activities of delivery and placing the product on the market. (Faryal Al-Sheikhly, 2002: 63).

The second step: Determine the cost of the activity

After identifying and analyzing activities in the organization and determining the effectiveness, each activity is determined by the cost center of each activity through which these activities are recorded separately, and this step is the starting point for the work of the (ABC) system. (Afrah Othman, 2002: 65).

Third step: Determine cost drivers

After determining the activities in the organization and determining the costs related to each activity, this step comes in determining the cost drivers for the activities.

Activity wave is defined as the factor that drives or causes activity costs. (Sahar Talal, 2004: 49)

The fourth step: Determine the cost of the product or service

After determining the activities in the cost pools and determining the cost drivers for each cost group, the process of determining the cost of the outputs begins after allocating the cost elements to the end cost objectives (products or services), as the indirect cost components are distributed to the activities to determine the cost of activities and then the costs of these activities are distributed by Prompt the cost of the chosen activity on the products or services. (Abd Khalaf Al-Janabi, 2004: 34)

### Benefits of applying the (ABC) system in service institutions

The application of (ABC) system in service organizations is not different from the application in industrial enterprises, in terms of the concepts used or the method of implementation, as well as in terms of objectives. Managers want more accurate information about the cost of the service and they also want to use this information to improve operations. (Hilton, 1999: 179)

Atkinson and others also indicate that the ABC method is a candidate for application in service organizations more than in industrial organizations because most of the costs in service institutions are indirect and tend to be fixed, as most of their employees perform work indirectly to support services, customers, and thus the importance of the need To allocate those costs more accurately. (Atkinson, et, al, 2001: 181)

Hence, we find that the application of the (ABC) method in the hotel sector can contribute to obtaining many benefits, including a better understanding of costs and how these costs can be controlled, as well as support for making operational and strategic decisions, thus increasing the efficiency and effectiveness of these institutions and helping to provide quality services High and low cost.

### The role of economic added value (EVA) in evaluating performance

Both Stern and Stewart define economic value added as a measure of financial performance for estimating net profit as it is related to maximizing shareholder wealth over time. (Shaban Lulu, 2015: 46). Through this, it can be said that the economic value added is the difference between the net profit tax and the cost of capital owned or borrowed. The most important thing that distinguishes this method from other methods, such as return on shares, return on ownership and return on investment in explaining the change in the shareholder revolution, as well as pushes managers to focus on the most important operational aspects, focus on working capital, that the added economic value does not focus its attention On managing profitability only, but also focusing on efficiency in managing the assets of the institution. (Abeer Alwan, 2019: 39)

Therefore, adopting the concept of economic added value and what is related to the subject of performance evaluation in hotel establishments helps users of financial data such as owners, investors, lenders, and others, and despite the special goals of each beneficiary from the performance evaluation, it is a means to ensure that the available data has been exhausted correctly as well as to face the financial changes and challenges persistent.

EVA is calculated through the following form:

$$EVA = NOPAT - IC * (CC)$$

Where :

EVA = Economic Value Added

NOPAT = Net profit after tax

IC = Invested Capital

CC = The cost of capital and is found through the following form

$$CC = C * CCR$$

Whereas :

C = Share capital

CCR = Cost of Capital Average

Third: the integration of ABC and EVA techniques to improve performance evaluation

The merging mechanism between (ABC) and (EVA) is the following steps

Finding the capital costs by preparing the balance sheet of the corporation, the research sample

Include the capital costs with the indirect costs calculated according to the (ABC) system.

The distribution of the costs that were included in the previous paragraph for each activity according to certain percentages to be determined according to the benefit of each activity from these costs.

Then, the economic profit is found after subtracting the combined cost from the profit after tax.

The costs of this merger process are distinguished between two different activities, which are operating costs and the cost of capital, so that operational costs reflect the consumption of resources in the company, while the cost of capital consumes capital investments in the organization.

The two techniques will be applied to one of the government tourism establishments to know their effectiveness in evaluating performance and the most important obstacles related to performance evaluation.

Tourism is one of the important economic activities in the world, upon which many economies of countries are based, which stems from the position that it has reached as a stand-alone industry with its inputs and outputs. It is one of the activities that contribute effectively to increasing the gross domestic product and increasing foreign exchange revenues. (Workshop, 2020).

Hotels have relied heavily on traditional methods of evaluating financial performance and measuring profits and did not use the economic value-added index to distinguish between economic profit and accounting profit, as accounting profit focuses on profits in the short term without looking at maximizing the economic value added in the long run, which led to the failure of many Institutions in maximizing the wealth of their shareholders (Abeer Alwan, 2019: 3)

Therefore, the current research tries to find out the effect of the integration of ABC and EVA technologies on evaluating and improving the performance of government tourism institutions, by applying the two technologies to the financial data of Al-Ghalib Tourist Hotel.

The research sample

Ghalib Tourist Hotel is one of the government hotels with an area of 400 square meters and contains four floors with a ground floor containing the reception hall and each floor of it contains 16 rooms with an entertainment and breakfast hall and a hall for scientific seminars, the number of workers in the hotel 6 workers with a reception employee number 2. The services provided by the hotel are overnighting and holding scientific seminars, and Table No. (1) below shows the most important types of services provided

**Table 1:**

Room type	Room Features	The price for one night
Single-person room (A)	Bed, air conditioning, TV, internet, and bathrooms	25,000 Iraqi dinars
Double Room (B)	Two beds, air conditioner, TV, internet and bathrooms	50,000 Iraqi dinars
A room for three or more people (C)	More than a bed, air conditioner, TV, Internet, and bathrooms	75,000 Iraqi dinars

To apply the (ABC) and (EVA) model, we need to go through the following stages:

First) Determine the main activities of the hotel, according to Table (2) below:

**Table 2:**

Reception	Restaurant	Hotel services
Welcome the customer	Preparing the morning breakfast	Preparing the room before the customer enters
Record customer information	Receiving the customer	Cleaning the room throughout the stay of the customer
Opening an account for the customer	Serving breakfast	Room ventilation
Handing over and receiving the key	Cleaning the hall	Change of towels and bedding
Closing the customer's account	Cleaning the kitchen	Cleaning the room after the customer leaves
Saying goodbye to the customer	Washing dishes	

Second: Determining the causes of the activity cost, at this stage, the causal relationship between the activity and the activity service is determined, to find the cost for each activity according to Table (3) below:

**Table 3:**

Activity	Sub-activities	Cost drivers
Reception	Welcome the customer	customer
	Record customer information	customer
	Opening an account for the customer	Computer working hour
	Handing over and receiving the key	The number of deliveries and receipts
	Closing the customer's account	Computer working hour
	Saying goodbye to the customer	The number of times a farewell
Restaurant	Preparing the morning breakfast	The number of meals
	Receiving the customer	The number of times the reception
	Serving breakfast	The number of meals
	Cleaning the hall	The number of cleaning times
	Cleaning the kitchen	The number of cleaning times
	Washing dishes	The number of times of washing
Hotel services	Preparing the room before the customer enters	Times of preparing the rooms
	Cleaning the room throughout the stay of the customer	The number of times of cleaning
	Room ventilation	The number of times of ventilation
	Change of towels and bedding	The number of changing the towels
	Cleaning the room after the customer leaves	The number of cleaning

Third) allocating the cost of activities to services and determining the cost of services: -

It is done according to the following equation:

Number of triggers \* Download rate = Cost allocated to the service

Note that download rate = cost of activity/number of causes

The allocation is made according to Table (4) below:

**Table 4:**

Main activities	sub-activities	The number of cost drivers	Activity cost	Activity rate	Service A		Service B		Service C	
					Number of causes	activity cost	Number of causes	activity cost	Number of causes	activity cost
Reception	Welcome the customer	626	33169729.38	52986.79	110	5828546.696	411	21777569.93	105	5563612.755
	Record customer information	626	27641441.15	44155.66	110	4857122.247	411	18147974.94	105	4636343.963
	Opening an account for the customer	67.7	38698017.61	571610.3	10	5716103.044	48.8	27894582.86	8.9	5087331.709
	Handing over and receiving the key	2713	22113152.92	8150.812	990	8069303.867	1180	9617958.144	543	4425890.909
	Closing the customer's account	67.7	27641441.15	408293.1	10	4082930.746	48.8	19924702.04	8.9	3633808.364
	Saying goodbye to the customer	626	33169729.38	52986.79	110	5828546.696	411	21777569.93	105	5563612.755
Restaurant	Preparing the morning breakfast	5022	38698017.61	7705.698	2280	17568992.46	1889	14556064.37	853	6572960.777
	Receiving the customer	5022	16584864.69	3302.442	2280	7529568.199	1889	6238313.301	853	2816983.19
	Serving breakfast	5022	38698017.61	7705.698	2280	17568992.46	1889	14556064.37	853	6572960.777
	Cleaning the hall	411	44226305.84	107606.6	100	10760658.36	244	26256006.39	67	7209641.098
	Cleaning the kitchen	411	38698017.61	94155.76	100	9415576.061	244	22974005.59	67	6308435.961
	Washing dishes	411	33169729.38	80704.94	100	8070493.766	244	19692004.79	67	5407230.824
Hotel services	Preparing the room before the customer enters	411	38698017.61	94155.76	100	9415576.061	244	22974005.59	67	6308435.961
	Cleaning the room throughout the stay of the customer	500	33169729.38	66339.46	120	7960735.051	148	9818239.896	232	15390754.43
	Room ventilation	741	27641441.15	37302.89	190	7087549.013	480	17905386.98	71	2648505.157
	Change of towels and bedding	411	27641441.15	67254.11	100	6725411.472	244	16410003.99	67	4506025.686
	Cleaning the room after the customer leaves	411	33169729.38	80704.94	100	8070493.766	244	19692004.79	67	5407230.824

Fourth) Determining the cost of service, takes place in two stages, namely:

The total cost of services, according to Table No. (5) below:

**Table 5:**

Type of costs	Total costs	Service A	Service B	Service C
Indirect Costs	552828823	144556600	310212457.9	98059765.14
Direct Costs	labor	5000000	8333333.3	16666667
	Consumable food supplies	6000000	1000000	2000000
	Consumable cleaning supplies	65000000	10833333	21666667
	Consumable supplies	45000000	7500000	15000000
	Consumed office supplies	35000000	5833333.3	11666667
	Total direct costs	201000000	33500000	67000000
Total costs	753828823	178056600	377212458	198559765

Determining the cost of a single service and is calculated according to the following equation:

Cost per service = total cost/number of services provided

According to Table No. (6) below:

**Table 6:**

Elements	Service A	Service B	Service C
Total cost	178056600	377212458	198559765
Services performed	9090	10269.6	4139.8
The cost of a single service	19588.185	36730.979	47963.613

Fifth) Finding the profit margin for each service before and after-tax according to the ABC system: -

Finding the margin for each service is according to the following equation:

Profit or loss margin = service amount - service cost

Since the prevailing tax in Iraq is 0.003, the profit after tax is

Table No. (7) Below represents the profit margin for each service before and after-tax, according to the above equation:

**Table 7:**

Elements	Service A	Service B	Service C
Service amount	25000	50000	75000
Cost per service	19588.185	36730.979	47963.613
Profit margin per service before tax	5411.8152	13269.021	27036.387
Tax (0.003)	16.2354456	39.807063	81.109161
Profit margin	5395.57975	13229.21394	26955.2778

The next step is to determine the capital for each activity according to (EVA) using the activity and capital dependency analysis, and since the institution is working in the field of providing services to obtain money, the owners expect a reasonable rate of return, i.e. the discount rate, and for simplicity we assume that it is 10 percent, then After that, the capital of the corporation is determined from the balance sheet, as follows:

Balance Sheet (8)

**Table 8:**

Element	Amount(ID)	Element	Amount(ID)
Assets		Liabilities	
Current Assets		Current Liabilities	
Cash	46875000	Accounts Payable	281250000
Accounts Receivable	562500000	Accrued Payments	93750000
Inventory	281250000	Short-term debts	37,500,000
Other current assets	140625000	Total Current Liabilities	7500000
Total Current Assets	1031250000	Long-term liabilities	7500000
Fixed Assets		Total Long-term liabilities	7500000
Buildings & Land	937500000	Owner Equity	
Equipment	1875,000	Capital	93750000
Other long-term assets	93750000	Retained earnings	37,500,000
Total Fixed Assets	1218750000	Total Owner Equities	468750000
Total Assets	225,000,000	Historical profits and losses	281250000
		Total Liabilities & Owner Equities	225,000,000

Cost of Capital = Capital \* Discounted  
 Capital = Total Assets - Creditors - Expenses Due  
 Capital = (2250000000 - 281250000 - 93750000)  
 Capital = (1875000000)

So the cost of capital = (1875000000 \* 0.10)

Cost of Capital = (187500000)

After that, the total cost of capital for all activities is tracked, so that each activity that requires capital investment returns a return that recovers its share of the capital costs. The cost of capital for each activity can be tracked using the activity dependence analysis as in Table No. (9) below

**Table 9:**

Main activities	sub-activities	Activity to capital ratio	Capital for each activity
Reception	Welcome the customer	0.06	11250000
	Record customer information	0.05	9375000
	Opening an account for the customer	0.07	13125000
	Handing over and receiving the key	0.04	7500000
	Closing the customer's account	0.05	9375000
	Saying goodbye to the customer	0.06	11250000
Restaurant	Preparing the morning breakfast	0.07	13125000
	Receiving the customer	0.03	5625000
	Serving breakfast	0.07	13125000
	Cleaning the hall	0.08	150,000,000
	Cleaning the kitchen	0.07	13125000
	Washing dishes	0.06	11250000
Hotel services	Preparing the room before the customer enters	0.07	13125000
	Cleaning the room throughout the stay of the customer	0.06	11250000
	Room ventilation	0.05	9375000
	Change of towels and bedding	0.05	9375000
	Cleaning the room after the customer leaves	0.06	11250000
<b>Total</b>		<b>100%</b>	<b>1875,000</b>

To obtain the total cost of each activity, the indirect costs must be combined with the costs of capital. Table No. (10) The following explains that:

**Table 10:**

Main activities	Sub-activities	Operating costs per activity	The cost of capital per activity	Total Costs
Reception	Welcome the customer	33,169,729	11250000	44419729
	Record customer information	27641441.15	9375000	37016441
	Opening an account for the customer	38698017.61	13125000	51823018
	Handing over and receiving the key	22113152.92	7500000	29613153
	Closing the customer's account	27641441.15	9375000	37016441
	Restaurant	Preparing the morning breakfast	38698017.61	13125000
Receiving the customer		16584864	5625000	22209865
Serving breakfast		38698017.61	13125000	51823018
Cleaning the hall		44226305.84	150,000,000	59226306
Cleaning the kitchen		38698017.61	13125000	51823018
Washing dishes		33,169,729	13125000	44419729
Hotel services	Preparing the room before the customer enters	38698017.61	13125000	51823018
	Cleaning the room throughout the stay of the customer	33,169,729	11250000	44419729
	Room ventilation	27641441.15	9375000	37016441
	Change of towels and bedding	27641441.15	9375000	37016441

	Cleaning the room after the customer leaves	33,169,729	11250000	44419729
Total		552828823	1875,000	740328823

The next step is to find the profit margin before and after-tax according to the EVA and ABC systems and according to the following Table No. (11):

**Table 11:**

Elements	Service A	Service B	Service C
Service revenue	25000	50,000	75,000 or more
Direct Costs	335,000,000	67000000	100500000
Indirect Costs	144556600	31022457	98059765.14
Profit margin per service before tax	5411.8152	13269.021	27036.387
Tax (0.003)	16.2354456	39.807063	81.109161
Profit margin after tax	5395.57975	13229.21394	26955.2778
Cost of Capital	1031.353135	7303.108203	24910.624
Economic profit	4364.226615	5926.105737	2044.6541

## CONCLUSION

From the above results, it was found that the (ABC) method provides indirect costs accurately, but it does not specify the services of economic added value, and thus contributes to the wealth of shareholders in the first look. On the other hand, managers conclude that the performance is strong, as in Table No.7, As it was concluded that service (a) achieved less profit compared to service (b) and (c).

But if service costs are used according to the combined (ABC) and (EVA) systems, as is evident in Table (11), the administration can know which services create value or not, so that service (a) under the ABC system was seen as not creating bad A secondary value for the company, in contrast to what was obtained according to the combined (ABC) and (EVA) systems, as it achieved a higher level of economic profit due to its limited use of capital in contrast to service (C), which consumed a small part of the hotel's indirect costs.

Which requires high capital investments so that this capital demand leads to a relatively high capital cost, thus achieving a relatively small economic profit. However, the most accurate and most evaluated integrated service cost information alone does not automatically lead to an improvement in business performance, once Reaching the cost of the combined service, requires the management to take several strategic measures about the service (c), such as increasing the price of the service or reducing the indirect costs, and some other things, as the hotel management wishes to increase its economic value.

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