

**PART-8**

Washington University in St. Louis  
Danforth Campus



Central Eurasian Studies Society

**INTERNATIONAL SCIENTIFIC-ONLINE**

**CONFERENCE  
ON INNOVATION IN THE  
MODERN EDUCATION SYSTEM**

WASHINGTON

2021



Central Eurasian Studies Society



**INNOVATION IN THE MODERN  
EDUCATION SYSTEM**

**Part 8**

**JULY 2021**

**COLLECTIONS OF SCIENTIFIC WORKS**

Washington, USA  
25<sup>th</sup> JULY 2021

**INNOVATION IN THE MODERN EDUCATION SYSTEM:** a collection scientific works of the International scientific conference (25<sup>th</sup> July, 2021) – Washington, USA: "CESS", 2021. Part 8 – p.

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**Languages of publication:** русский, english, казахша, o'zbek, limba română,  
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The collection consists of scientific research of scientists, graduate students and students who took part in the International Scientific online conference "**INNOVATION IN THE MODERN EDUCATION SYSTEM**". Which took place in Washington on July 25, 2021.

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**OPTIMIZATION OF RESTAURANT SERVICE STAFF BY THE FULL TIME EQUIVALENT METHOD**

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**Annotation:** *One of the most important categories for personnel research of an enterprise is the number of its employees. In the article, based on the data of the timetable for going to work, an analysis of the work and rest regime of the restaurant staff at the hotel is presented. Shown is the calculation of the number of waiters by determining the equivalent of full time employees (using the full time equivalent method).*

**Keywords:** *equivalent to full-time employees, full time equivalent, calculation of the number of waiters.*

The conditions for the existence of a business, including a restaurant business, are considered to be making a profit. And the owners put the main thing in an inverse proportional increase in profits and a reduction in costs, that is, an increase in the profitability of the business. In an environment of intense competition, it is difficult to increase turnover and raise prices for manufactured products, for this reason one of the main tasks is to reduce the costs of the enterprise.

Staff is one of the main expenses of enterprises. Any increase in the number of employees, both in production and in the service sector, entails an increase in staff costs, thereby increasing the price of finished products and increasing the payback period.

The wage fund (WF) can be predicted by analyzing the economic component of the wage system. Based on the number of employees, as well as tariff rates and working time fund (FWF), the company forms a monthly payroll. The indicator that is analyzed at the same time is the percentage that makes up the payroll from the gross revenue of the institution. For trade and industrial enterprises, the payroll rate is from 10% to 15% of revenue. Organizations engaged in trade can allow an increase in payroll up to 25% of revenue, and establishments providing services - up to 40%. If the payroll exceeds these norms, then it must be reduced, and an increase in wages can only occur due to an increase in sales.

The process of determining the required number of personnel is carried out using one or another method of rationing the number. In the process of comparing the actual size of the state with the optimal one, the number of places that requires reduction is obtained. After the reduction of the number, the personnel are reorganized according to functional responsibilities in accordance with the requirements of the division and the enterprise as a whole.

To determine the optimal number of service personnel, it is necessary to exclude employees duplicating process operations, employees who are underutilized within the framework of their duties, that is, to calculate the equivalent of full time employees (Full Time Equivalent). FTE is a measure of an employee's involvement in the production process.

The equivalent of full-time employment of all personnel who are involved in work in the reporting period is calculated. It includes both full-time employees of the enterprise and those who are not on the accounting staff and are involved in work in accordance with contracts and have accruals on the payroll.

The number of paid man-hours takes into account the man-hours for which the employees were charged to the wage fund:

- hours worked;

- vacation time (main, additional, including in connection with training, sabbatical) in the part that falls on the working days of the reporting month;

- the time of absence of employees in connection with training, performance of state or public duties, downtime and other absences, which are paid in accordance with applicable law.

FTE does not take into account overtime when calculating the average number of full-time employees. Paid time does not include unpaid absences and loss of working time: unpaid leave; unworked time due to the work of employees on a part-time basis (week); period of temporary disability; absenteeism and other losses of working time.

In the course of the research, we calculated the optimal number of service personnel for a four-star chain hotel restaurant using the Full Time Equivalent method.

In order to calculate the FTE, it is necessary to determine the list of operations performed in the service process, draw up a list of workers involved in the service, and familiarize themselves with their job responsibilities.

There are 11 waiters in the restaurant, two of them are senior waiters who sometimes act as a supervisor during their shift. Before the start of the shift, the supervisor outlines the responsibilities of each employee.

The restaurant has four zones for serving visitors:

- a hostess, a lobby bar and a hall for visitors;
- service of the "Swedish line";
- restaurant terrace;
- room-service.

In order to maintain a high level of service in the restaurant on weekdays for breakfast and dinner, one waiter is responsible for a specific position. Thus, eight out of 11 employees go to work every day. At the same time, the procedure for providing employees with days off and vacations is violated. If there are three or fewer waiters per shift, then one waiter serves several zones, or the shift supervisor performs the duties of a waiter without receiving an additional payment.

At the first stage, the analysis of the timetable for starting work of employees was carried out. It has been established that the maximum number of personnel is involved from Wednesday to Saturday, due to the large number of events held on these days. It is also determined that some employees have one day off per week, instead of the prescribed two, others have two days off, but the day off is given to them after working out two shifts in a row. Analysis of the work of the restaurant staff indicates an insufficient number of employees.

Based on the time sheet of employees, the calculation of the full-time equivalent (FTE) for the week was made according to the following algorithm:

1) the number of full-time employees was determined, i.e. working 40 hours a week, and the number of hours worked by them was calculated:

$$8 \text{ full-time employees} \cdot 40 \text{ h} = 360 \text{ h}$$

2) it was found that two employees worked 48 hours a week, so the number of hours

worked by them is:

$$2 \text{ persons} \cdot 48 \text{ h} = 96 \text{ h}$$

3) the number of hours worked by full-time employees for the year is calculated:

$$(8 \text{ people} \cdot 40 \text{ hours (per week)} + 2 \text{ people} \cdot 48 \text{ hours (per week)}) \cdot 52 \text{ w. (weeks in a year)} = 23712 \text{ hours}$$



4) a calculation was made of the number of hours worked by a part-time employee

(32 hours per week) who worked four weeks a year:

$$32 \text{ h} \cdot 4 \text{ w.} = 128 \text{ h}$$

5) the number of hours worked by full-time and part-time employees was calculated:

$$23712 \text{ h} + 128 \text{ h} = 23840 \text{ h}$$

6) calculated the equivalent of full-time employment for a certain period of time (for

a year) according to the formula:

FTE = hours per day · number of days · number of employees : number of working

hours in the period, where the number of working hours in the period is:

$$8 \text{ hours a day} \cdot 5 \text{ days a week} \cdot 52 \text{ weeks a year} = 2080 \text{ hours.}$$

$$\text{FTE} = 23840 : 2080 = 11,46$$

The calculations show that the FTE is greater than the number of employees involved in the service process. Based on the calculations, it was proposed to introduce an additional staffing unit and changes were made to the schedule of waiters' work, ensuring an even distribution of the load during the shift and the provision of days off.

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