

Volume 6, Issue 2 (XIV)
April - June 2019

ISSN 2394 - 7780



International Journal of
Advance and Innovative Research
(Conference Special)

Indian Academicians and Researchers Association
www.iaraedu.com



Journal - 63571

UGC Journal Details

Name of the Journal : International Journal of Advance & Innovative Research

ISSN Number :

e-ISSN Number : 23947780

Source: UNIV

Subject: Multidisciplinary

Publisher: Indian Academicians and Researchers Association

Country of Publication: India

Broad Subject Category: Multidisciplinary

| | |
|--|-----------|
| A STUDY OF PEOPLE'S MINDSET TOWARDS EASY PAYMENT OPTIONS | 125 – 130 |
| Iyengar Subhashini Kannan | |
| A STUDY ON THE IMPACT OF DIGITALIZATION AND TAXATION ON HOTEL INDUSTRIES WITH RESPECT TO ORGANIZED HOTELS IN MUMBAI | 131 – 132 |
| Ashok Venkat Poojari and Dr. Vinayak K Raje | |
| CONSUMERS' FEEDBACK ON THE FIRST EVER RAILWAY STATION CAFETERIA WITH FULLY DIGITIZED COOKING: FOOD FOR THOUGHT | 133 – 137 |
| Rukhsana Rokadiya and Kavita Valmiki | |
| ECONOMIC GROWTH AND CLIMATE CHANGE IN SELECTED COUNTRIES: AN ANALYSIS OF ENVIRONMENTAL PERFORMANCE | 138 – 143 |
| Dr. Ambili. M. Thampi | |
| ISSUING ELECTRONIC MARK SHEETS WITH THE HELP OF DIGITAL LOCKERS – A STEP TOWARDS PAPERLESS ECONOMY | 144 – 147 |
| Prachi Agarwal and Avneet Kaur | |
| THE ROLE OF DIGITIZATION IN THE RISING POPULARITY OF ONLINE SHOWS: AN EXPLORATORY ANALYSIS | 148 – 153 |
| Kulvinder Kaur Batth | |
| A FRAMEWORK FOR TOURISM AND TOURIST DESTINATION FOR SUSTAINABLE GROWTH | 154 – 157 |
| Snehal Bhosale | |
| A COMPARATIVE STUDY ON FINANCIAL PERFORMANCE OF BANKING SECTOR WITH SPECIAL REFERENCE TO SBI & AXIS BANK | 158 – 161 |
| Dr. Subba Rayudu Thunga and Rajesh Pasala | |
| A STUDY ON INFLUENCE OF SOCIAL MEDIA ON CONSUMER BUYING BEHAVIOR | 162 – 166 |
| Prof. Menghani Payal | |
| DIGITALISATION IN DOMESTIC WORK SECTOR | 167 – 171 |
| Dr. Chitra Natarajan and Seema Rawat | |
| A STUDY ON ARTIFICIAL INTELLIGENCE AND THE CHANGING ROLE OF THE HUMAN RESOURCES MANAGER | 172 – 174 |
| Divya R. Nair | |
| A STUDY ON THE ROLE OF E-WALLETS IN DIGITIZING ECONOMY WITH REFERENCE TO THANE | 175 – 181 |
| Dr. Rajeshwary G. and Neha Mishra | |
| REVOLUTIONARY BEGINNING OF DIGITIZATION IN CORPORATE DATABASE | 182 – 185 |
| Dr. Megha Somani and Jyoti Bhatia | |
| IMPACT OF ONLINE PROMOTIONAL OFFERS ON E-BUYING: FROM A YOUTH PERSPECTIVE | 186 – 191 |
| Krishnan Ramchandran and Dr. Ramraj T. Nadar | |

**A STUDY ON THE IMPACT OF DIGITALIZATION AND TAXATION ON HOTEL INDUSTRIES
WITH RESPECT TO ORGANIZED HOTELS IN MUMBAI**

Ashok Venkat Poojari¹ and Dr. Vinayak K Raje²Research Scholar¹ and Ph.D Guide², Satish Pradhan Dnyanasadhna College, Thane
HOD¹, Department of Accountancy, NES Ratnam College of Arts, Science & Commerce
HOD², Department of Commerce, K.B.College, Kopri, Thane

INTRODUCTION

Digitalization and Taxation are the two important concept which has become the talk of the town in case of Hotel Industries. Digitalization has become the lifeline of any type of Hotel Industries. Hotel industries are the source of recreations. Hotel industry provides you the accommodations and food. Today the concept of hotel has completely changed as compared to yesteryears. Hospitality is the friendly and generous business of entertaining ,clients , conference delegates , guest , visitors and strangers. Hospitality includes hotel business. Mainly hotel industries can be divided into organized and unorganized hotel for our studies. Hotel is a place where a guest or the stranger or the traveler or the delegates or any other person who comes to stay for a day or two or more has to be entertained with food , drinks etc for consideration. During the olden days , hotels mean a place where you will be served food , drinks and place to rest. Organized hotels are those which are graded or having star rating like the five star or four star etc. Unorganized hotels are those hotels which are not graded but still they provide food , serve drinks and provide place to rest. Normally organized hotels are large in size and number of rooms are large.

Digitalization has been stressed upon by every Economy in the world. It is the use of digital technologies in the business to change the face of the business. Thinking of Digitalization mean the advancement in thinking of business. Thinking something different for your business. Your business becomes more efficient , more productive and more profitable with less stress. It is the process of converting the information into a understandable digital format. The information will be suitably organized into bits of information.

Taxation is the process of charging an organization for the service received through a government body. It is the process of imposition of compulsory levies on individuals or entities. No institution like to pay tax. This is with the purpose to raise revenue to the government of every country. So taxation is a liability or the expenses to the hotel owner and he will pass it on the customers and this will increase the customer's bill

RATIONALE OF THE STUDY

Today there is cut throat competition in the market. Every hotel owner tries his level best to get best part of his business. Even though they use different tricks , sometimes they don't succeed. There may be several reasons for their failure but Taxation can be one of the reasons. Digitalization can be one option for their success .

It has been observed that there are millions of hotels which are still traditional .They struggle to survive in this cut throat competitive world. They use different tricks but could not succeed. They do not work according to the needs of the customers. There not in sync with the need of the modern customers. Today's customers need wi-fi system in the hotel rooms. They use digital mode to book their rooms and travel plans. When they arrive they don't want to waste their time is checking in instead they would opt for digital methods of checking in .They feel that they should have such a room where so many things are digitalized. Customer needs to use laptops , and many gadgets which are digital in nature such as Bluetooth products , they need good internet network. Today digital world has played a very vibrant role. Today every customer goes to internet to find the best deals in the hotel rooms. They opt for best rooms in terms of services and prices. So the hotel owner should make the best use of digital media to attract the customers by placing the smart advertisement in the internet. Today only those hotel are successful which make research in advertising smartly their hotel. Different offers should be displayed to attract customers. They talk about the room service , food service , the price concept etc

Talking about the taxation , the hotel owner are disturbed about it because they have to charge taxes to the customers which the customers will not like it. Many a times customers try to search such a hotel which charge less tax. So the hotel owner should use smart way to tackle this problem. Their pricing should be such a way that the taxation part should form the part of the price but it should be hidden and emphasis on provision of services should be made.

OBJECTIVE OF THE STUDY

1. To study the impact of digitalization in hotel industries on customers
2. To study the impact of taxation on organized hotels on customers

3. To study and suggest the best means to hotel owners how to effectively use digitalization and taxation as a tool of customer attraction

HYPOTHESIS

H0 : Introduction of Digitalisation will increase the customer census

H1 : Digitalization is a costly affairs , hence limited customers will be attracted

H0 : Taxation reduces the frequency of customers toward the hotel industries

H1: Taxation if tackled very well can be very useful in attracting the customers

RESEARCH METHODOLOGY

Primary data has been collected from 100 customers visiting organized hotels and 30 hotel owners and managers in Mumbai. The questionnaire methods have been used . Secondary data also has been collected through newspaper and internet

FINDINGS

Sample size consist of 70 male customers and 30 female customers.

Following information has been found

- Every customer is very much interested in those hotels which is digitalized
- Every customer was interested in wi-fi since they were having mobile phones and laptops
- Customers were of the opinion that their check ins should be easy. There should be quick and easy booking of hotel rooms with least procedures
- Every hotel owners are of the opinion that after digitalization , most of the rooms are easily sold out and during certain seasons the rooms are overbooked
- Most of the hotel owners adjusted or even they do not charge GST to their customers and they have adopted specific methods of billing to their customers so that they do not have to worry about the taxation and this have proved that taxation if properly tackled would solve all the problems of customers attraction
- Some of the customers were the executives from different organizations who have come to stay in the hotels and they were satisfied with the conferencing facility , they could talk to their counter parts in other countries
- Some hotels provided mobile phones in the hotels so that they can take and use anywhere within the hotel area
- Some hotels provided Robots to answer all the queries regarding the hotel and there by save time

RECOMMENDATIONS

- Every Hotel should be digitalized so that they can attract more customers and provide different services
- Digitalization will be one of the best method for customer retention
- Managing the taxes will be the priority of all the hotel owners which will lead to more customers
- Every customer needs easy ways and time and money saving and so according the hotel owner should act and customers should take away the memories from the hotel

BIBLIOGRAPHY

- www.datafloq.com
- www.hospitalitynet.org
- www.coffeebi.com
- www.jahia.com
- www.sparity.com