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the success of a hotel project In this context a feasibility study serves as an information tool for project developers investors tenants hotel operators and financiers in order to make decisions with regard to a specific hotel project The preparation of a feasibility study requires the combination of a multitude of aspects hence input from all participants in the project development process Getting hold of information and the appropriate usage of this information is crucial in order to ensure the success of a study The main objective of this diploma thesis is to identify the most important and current issues in feasibility evaluation of hotel projects In practice many studies are prepared following a fixed model which has not been changed for years However the hospitality industry is highly competitive and dynamic new additions to the existing supply therefore need to be analyzed very carefully The focus of this diploma thesis is specifically put on the hospitality industry This means that feasibility evaluation for other types of project development in the tourist industry is not subject to this study The aim of the thesis is on the one hand to point out aspects that have to be taken into consideration in any study and to give suggestions for improvements on the other hand The author has laid down the following four hypotheses that serve as the main source for the research questions Hypothesis 1 The sensitivity analysis is the most important component of a feasibility study Hypothesis 2 A feasibility study is the most important decision making factor for the investor in a hotel project Hypothesis 3 If the results of a feasibility study seem to turn out negative then the operative concept of the project is changed Hypothesis 4 The level of the construction cost is the factor that is most difficult to estimate and is therefore

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each chapter Each chapter ends with Implications For The Nurse Manager and Key Concepts to reinforce understanding Key Concepts include definitions of terms discussed in each chapter A comprehensive glossary with all key terms is available on companion Evolve website Two chapter ending appendixes offer additional samples to reinforce chapter content Four NEW chapters are included Quality Costs and Financing Revenue Budgeting Variance Analysis Examples Extensions and Caveats and Benchmarking Productivity and Cost Benefit and Cost Effectiveness Analysis The new Medicare prescription bill is covered with its meaning for healthcare providers managers and executives Coverage now includes the transition from the role of bedside or staff nurse to nurse manager and nurse executive Updated information includes current nursing workforce issues and recurring nursing shortages Updates focus on health financing and the use of computers in budgeting and finance New practice problems are included

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