

EMPLOYEE TURNOVER BASED ON EMPLOYEE PERFORMANCE LEVEL - A STUDY ON LUXURY HOTELS IN BANGALORE CITY

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Abstract

The purpose of this study is to explore the cost of employee turnover based on the performance level of employees of Luxury Hotels in Bangalore. From the analysis of the data collected from the participating hotels in the survey it has been observed that Food and Beverage Service department recorded the maximum number of employee turnover irrespective of the performance levels. As far as the low performing employee turnover is concerned Food and Beverage Production department recorded the second highest. Housekeeping department has the least number of employee turnover whether high performing, or medium performing or low performing employees. The category-wise average turnover cost analysis of the various hotels reveals that in the case of both high performing employees and medium performing employees the replacement hiring cost is the highest. The analysis also shows that the second highest category-wise average cost of employee turnover incurred by hotels are on training new hire cost. It has been observed that the training new hire cost is the maximum as far as the category-wise average cost of employee turnover is concerned in the case of low performing employee in hotels followed by replacement hiring cost . The study also reveals that there is a significant relationship between the Performance level of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore. From the study it can be interpreted that there is no significant relationship between the performance level of employees and number of employees left Luxury Hotels in Bangalore. The study brings out the fact that there is significant relationship between the Performance Level of employees and Cost per Employee Turnover of Luxury Hotels in Bangalore

Keywords: *Employee Performance Employee Turnover, Separation Processing Cost, Replacement Hiring Cost,*

Introduction

Hotel Industry is one of the most important sources to support tourist and tourists require accommodation during their trip to India. Taking into account of the high competition, the hotel industry needs to expand in India. The high competition in the hotel market has led most of the hotels to change their previous services making it unique and a strong point to face the competition. As human resource is the major issue in service process and in order to add more value to the service, most of the hotels established good

training programs for their employees. Employee Turnover is one of the most important issues faced by the hospitality industry today. Researchers from all over the world have suggested that employee turnover is highest in the hospitality industry. Gautam, AM (2005) in his studies have shown that the average turnover level among non-management hotel employees in the US is about 50%, and about 25% for management staff. Estimates of average annual employee turnover range from around 60 to 300 percent. Employee turnover may compromise the consistency and quality of customer service, resulting in direct reductions of revenue and profitability of any hospitality organisation. It is obvious that employees who are planning to leave the organisation may not be motivated to perform at adequate levels, and it takes time for new staff members to acquire the knowledge and skills necessary to be proficient in their essential duties and responsibilities. Moreover, the stress on remaining staff members may limit their ability to meet guests' expectations and can create burnout that further exacerbates and perpetuates the problem. In recent times it has been observed that out of the candidates who takes up a career in hotel industry, majority of them leave the industry within a year or two. This would definitely affect the cost of the labour by way of fresh recruitment, training, etc. Moreover, when there is a frequent employee turnover, it will affect the customer satisfaction and the erosion of talent would create a vacuum in the managerial spectrum which in turn will have an impact on the financial performance of the Hotel. Retention experts say hotels spend thousands of rupees every year for each new employee they must train to replace a seasoned worker who leaves. It is no longer a startling fact that the cost of losing an employee is between half and one-and-a-half times their annual salary. The purpose of this study is to explore the cost of employee turnover based on the performance level of employees of Luxury Hotels in Bangalore.

Review of Literature

The extent of the impact of turnover on an organisation cannot be fully understood if there is no attempt to quantify the costs. The more complex approaches to costing turnover give a more accurate and higher estimate of the costs. Such approaches often take into account the costs associated with lost productivity (i.e. the productivity of a new employee during their first few weeks or months in the role and that of resignees during the notice period) and the effect on morale of the remaining workforce. One such framework is that proposed by Tziner and Birati (1996) which builds on the earlier Cascio model of separation costs, replacement costs and training costs. The Tziner and Birati framework includes:

- Direct costs incurred in the replacement process (recruiting, hiring, training and socializing new employees, including the extra effort by supervisors and co-workers to integrate them)

- Indirect costs and losses relating to interruptions in production, sales and the delivery of goods to customers
- Financial value of the estimated effect on performance as a result of the drop in morale of the remaining workforce following dysfunctional turnover. While such approaches are perhaps more accurate in that they cover all the costs associated with turnover, in practice these can prove too complex and time-consuming for many organizations. The UK Chartered Institute of Personnel and Development (CIPD) suggests that because of the difficulties involved in estimating and quantifying some of the indirect costs many organizations prefer to take a 'not less than' approach in attempting to cost turnover. According to the CIPD (2004), it is possible to compute a 'not less than' figure by working out what it costs on average to replace a leaver with a new starter in each major employment category. This figure can then be multiplied by the crude turnover rate for that employee group to calculate the total annual costs of turnover. The CIPD suggests that the major turnover costs are:
 - ✓ Administration of the resignation (including exit interviews)
 - ✓ Recruitment costs (including advertising)
 - ✓ Selection costs
 - ✓ Costs of cover (temporary employees or overtime) during the vacancy period
 - ✓ Administration of recruitment and selection process
 - ✓ Induction training for new employees.

The Cost of Hotel Employee Turnover - A Better Understanding

The employee turnover process can be divided into three phases: Separation, Acquisition, Knowledge Transfer and Training. During each of these stages, direct and indirect costs are incurred by the hotels. Direct costs are those expenses that are easily identified and associated with specific activity. Indirect costs are not as easily identified or quantified. Few argue that indirect costs exist; however quantifying these indirect costs is often a subjective process that varies from hotels to hotels. Separation costs are those expenses associated with the disassociation of the employee from the position. They may include actual contract buyouts, litigation costs, creased productivity, loss of institutional knowledge and any acts of malfeasance. If any employee just leaves to take a better offer elsewhere, for example, there may only be separation costs associated with the payout of accumulated leave and the loss of productivity. If an employee becomes disgruntled for a period of time prior to departing, then an organization may experience decreased productivity from the individual (the employee peers) and incur costs associated with any ill will that the individual may exhibit towards the organization. If an employee leaves feeling that unfair treatment or discriminatory behavior was exhibited towards him or her, legal expenses may be incurred by the organization.

Acquisition costs include items related to the recruitment, selection and placement of a new individual. Advertisement costs, transactional costs for paperwork processing, lost time and productivity of the search committee, interviewing, reference checking and relocation costs are some typical examples. Apart from separation and acquisition costs, there are expenses associated with orientation and subsequent training of the new employee. A rule of the thumb is that it takes two to three months for a new employee to reach a basic level of competency in the new organization. In association to the direct costs associated with learning, there are the indirect costs of diminished productivity between the new hire and the former employee. Hopefully this balance declines as the new hire gains experience and ultimately reaches or surpasses the previous employee. In some cases, however, the new employee performs below the level of his or her predecessor. The costs of this lost productivity can be very real, in some cases requiring the institution to hire another employee to “take up the slack”

High Performance Work Practices and Turnover

There have been a number of studies into the impact of high performance work practices on a number of organisational outcomes. In a large-scale survey of 885 US firms, Huselid (1995) concluded that the use of such practices had a statistically significant impact on turnover concluding that high performance work practices lead to lower turnover. However, a later study of New Zealand firms came to a slightly different conclusion. Guthrie (2001) suggested that the use of high performance work practices may have implications for the effect of turnover on productivity. His explanation is that the use of such practices increases the value and importance of human capital (i.e. employees become more valuable to the organisation) and hence the cost of employee departures. A Canadian study (Statistics Canada, 2003) found that the use of such practices appeared to be related to lower quit rates in high-skill service industries. However, while there was some evidence of this link in lower skill services, it was not as great as for high-skill services. The study also found very little evidence that such practices reduce quit rates in manufacturing. However, one particular practice - self-directed work groups - appeared to be associated with lower quit rates in manufacturing

Objective of the Study

- Is to explore the cost of employee turnover based on the performance level of employees of Luxury Hotels in Bangalore.

Hypothesis

H₁= There is no significant relationship between the High Performance of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore H₂= There is no significant relationship between the Medium Performance of employees and

Elements of Employee Turnover Cost of Luxury Hotels in Bangalore H_3 = There is no significant relationship between the Low Performance of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore H_4 = There is no significant relationship between the Performance Level of employees and Number of Employee left Luxury Hotels in Bangalore H_5 = There is no significant relationship between the Performance Level of employees and Cost per Employee Turnover of Luxury Hotels in Bangalore

Methodology

Eleven Luxury Hotels of Bangalore city were approached for the purpose of the study, of which nine hotels co-operated and shared their information. A questionnaire was administered to the HR department of these hotels for the purpose of collecting primary information about the number employees left from Food and Beverage Production, Food and Beverage Service, Housekeeping, Front Office and Other depts., during May 2013 - June 2014. Data were collected about the number of employees who were high performers, medium performers, and low performers as per the HR records. The questionnaire also contained questions relating to the separation processing cost, replacement hiring cost, training new hire cost and loss of productivity/ loss of business cost, etc. Using Casio Model of Employee Turnover with some modifications cost of an employee turnover is assessed from each hotel. Also from the discussions had with the HR managers of various hotels, a conclusion drawn to give weightage for the Low Performing , Medium Performing and High Performing employees. As such a Low performing employee weighted as 1, Medium performing employees weighted as 2 and High performing employee weighted as 4. Where HR instructed hotel names not to be published instead of that can denote as Hotel 1 as HOTEL - A.

Data Analysis and Interpretation

In the first part of the data analysis the employees left from various departments were analysed using the percentage method and were used to depict the profile of these employees based on their performance as to High Performers, Medium Performers and Low Performers. Cronbach's alpha test is conducted to find the internal reliability of the data. The formulated hypotheses were tested using ANOVA.

Table1 Showing the percentage of employees left from various departments based on their performance during May 2013- June 2014

Dept/Performance	High Performers (%)	Medium Performers (%)	Low Performers (%)
F&B Production	19.01	18.38	25.99
F&B Service	28.87	26.74	30.20
Housekeeping	14.79	13.65	16.83
Front Office	17.84	19.50	9.65
Others	19.48	21.73	17.33

The Table -1 reveals that majority of high performers who left the hotels during May 2013-June 2014 are from Food and Beverage Service Department (28.87%). Similarly medium performing employees who left the hotels are also highest from the Food and Beverage Service Department (26.74%). Low performing employees who left the hotels are also more in case of Food and Beverage Department (30.20%). From the table we can also see that high performers who left the Housekeeping department of the hotels (14.79%) are the least. So also the medium performers left the housekeeping department (13.65%) are the lowest as compared to other core departments. Among the low performing employees who left the hotels the Front Office department shows the least (9.65%).

A reliability test is conducted (using SPSS) to check the internal reliability of the data. The test reveals that there is very high correlation as far as the high performers who are leaving the various departments (alpha= .9432). As far as the Medium performers who are leaving the various departments show a high correlation (alpha= .7715). In the case of low performers who are leaving various departments are concerned it shows that there is very high correlation (alpha=.9217)

Employee Turnover Cost Analysis

The following section discusses the employee turnover cost of the nine hotels surveyed based on the employee performance. Data collected from the hotels have been tabulated as to separation processing cost, replacement hiring cost, training new hire cost and loss of productivity/ loss of business cost, etc. Number of employees left based on their performance level have been collected and tabulated to find the average employee turnover cost of each hotel. An average cost analysis on various elements of turnover cost of employees and analysis of cost per employee turnover of hotels in Bangalore is undertaken.

Table 2 Showing the category-wise employee turnover cost of high performing employees of luxury hotels in Bangalore during May 2013- June 2014

Hotels/Cost	Separation processing Cost (Rs.)	Replacement hiring Cost (Rs.)	Training new hire Cost (Rs.)	Lost productivity/ lost business Cost (Rs.)	Total (Rs.)
HOTEL-A	220272	4565496	2056704	78624	6921096
HOTEL - B	506448	2831760	1203840	0	4542048
HOTEL-C	270100	3881004	1184000	248640	5583744
HOTEL - D	81200	1061200	817600	0	1960000
HOTEL-E	188240	2048384	1413360	93600	3743584
HOTEL - F	730800	16934400	12553632	0	30218832
HOTEL-G	83300	296184	425376	0	804860
HOTEL-H	115200	2023200	1584000	0	3722400
HOTEL-1	139200	2238800	6797600	0	9175600
AVERAGE COST	259417.78	3986714.22	3115123.56	46762.67	7408018.22
AVERAGE COST %	3.50	53.82	42.05	.63	

Table-2 illustrates the various elements of employee turnover cost of high performing employees of various hotels surveyed. It reveals that the replacement hiring cost (average replacement hiring cost Rs. **3986714.22**) of high performing employees is the major element of employee turnover cost. From diagram we can make out that this amount constitutes around 54% of the total employee turnover cost. The second highest element of employee turnover cost of high performing employees is the training new hire cost (Average training new hire cost Rs. **3115123.56**) which constitutes to 42% of the total employee turnover cost. The average cost of employee turnover of high performing employees of the hotels surveyed is Rs. 7408018.22.

Test of Hypothesis

H_1 = There is no significant relationship between the High Performance of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore At 5% significance tabulated F value for 3 and 32 degrees of freedom is 2.90112. Thus, calculated value of F (3.459793) is greater than the critical value of F (2.90112). So we reject the null hypothesis and conclude that there is significant relationship between the High Performance of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore.

Anova: Single Factor

SUMMARY

Groups	Count	Sum	Average	Variance
Column 1	9	2334760	259417.8	48496004680.4444
Column 2	9	35880428	3986714	25271126539740.4
Column 3	9	28036112	3115124	16112783041777.8
Column 4		9 420864	46762.67	7135477504

ANOVA

Source of Variation	SS	df	MS	F	P-value	F crit
Between Groups	107529173021455	3	35843057673818.5	3.459793	0.027674	2.90112
Within Groups	331516328509621	32	10359885265925.7			
Total	439045501531077	35				

Table 3: Showing the category-wise employee turnover cost of medium performing employees of luxury hotels in Bangalore during May 2013- June 2014

Hotels/Cost	Separation processing Cost (Rs.)	Replacement hiring Cost (Rs.)	Training new hire Cost (Rs.)	Lost productivity/lost Business cost (Rs.)	Total (Rs.)
HOTEL-A	74836	1551098	698752	26712	2351398
HOTEL - B	211020	1179900	501600	0	1892520
HOTEL-C	120450	1730718	528000	110880	2490048
HOTEL - D	60900	795900	613200	0	1470000
HOTEL-E	48870	531792	366930	24300	971892
HOTEL - F	237800	5510400	4084912	0	9833112
HOTEL-G	47600	169248	243072	0	459920
HOTEL-H	220800	3877800	3036000	0	7134600
HOTEL-1	43200	694800	2109600	0	2847600
AVERAGE COST	118386.22	1782406.22	1353562.89	17988.00	3272343.33
AVERAGE COST %	3.62	54.47	41.36	0.55	

Table-3 shows the various elements of employee turnover cost of medium performing employees of various hotels surveyed. Here we can see that the replacement hiring cost (average replacement hiring cost Rs. **1782406.22**) of medium performing employees is the largest element of employee turnover cost. The bar diagram shows that this amount is around 55% of the total employee turnover cost. The second highest element of employee turnover cost of medium performing employee is the training new hire cost (Average training new hire cost Rs. **1353562.89**) which constitutes to 41.36% of the total employee turnover cost. The average cost of employee turnover of medium performing employee of the hotel surveyed is Rs. **3272343.33**

Test of Hypothesis

H_2 = There is no significant relationship between the Medium Performance of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore

ANOVA: Single Factor

SUMMARY

Groups	Count	Sum	Average	Variance
Column 1	9	1065476	118386.2222	6753869773
Column 2	9	16041656	1782406.222	3128774851093.44
Column 3	9	12182066	1353562.889	1931674817467.11
Column 4	9	161892	17988	1335785256
ANOVA				

Source of Variation	SS	df	MS	F	P-value	F crit
Between Groups	21117470203323	3	7039156734441	5.555175789	0.003479	2.90112
Within Groups	40548314588720	32	1267134830897.5			
Total	61665784792043	35				

At 5% significance tabulated *F* value for 3 and 32 degrees of freedom is 2.90112. Thus, calculated value of *F* (5.555175789) is greater than the critical value of *F* (2.90112). So we reject the null hypothesis and conclude that there is significant relationship between the Medium Performance of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore

Table 4: Showing the category-wise employee turnover cost of low performing employees of luxury hotels in Bangalore during May 2013- June 2014

Hotels/Cost	Separation processing Cost (Rs.)	Replacement hiring Cost (Rs.)	Training new hire Cost (Rs.)	Lost productivity/ lost Business cost (Rs.)	Total (Rs.)
HOTEL-A	26122	541421	243904	9324	820771
HOTEL - B	10551	58995	25080	0	94626
HOTEL-C	31025	445791	136000	28560	641376
HOTEL - D	108750	1421250	1095000	0	2625000
HOTEL-E	50680	551488	380520	25200	1007888
HOTEL - F	37700	873600	647608	0	1558908
HOTEL-G	47600	169248	96000	0	312848
HOTEL-H	54400	955400	748000	0	1757800
HOTEL-1	84000	1351000	4102000	0	5537000
AVERAGE COST	50092.00	707577.00	830456.89	7009.33	1595135.22
AVERAGE COST %	3.14	44.36	52.06	0.44	

Table-4 narrates the various elements of employee turnover cost of low performing employees of various hotels surveyed. Here we can interpret that the training new hire cost (average training new hire cost Rs. **830456.89**) of low performing employee is the largest element of employee turnover cost. The bar diagram reveals that this amount is around 52% of the total employee turnover cost. The second highest element of employee turnover cost of low performing employee is the replacement hiring cost (average replacement hiring cost Rs. **707577.00**) which constitutes to 44.36% of the total employee turnover cost. The average cost of employee turnover of low performing employee is Rs. **1595135.22** among the hotels surveyed.

Test of Hypothesis

H_3 = There is no significant relationship between the Low Performance of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore

ANOVA: Single Factor**SUMMARY**

<i>Groups</i>	<i>Count</i>	<i>Sum</i>	<i>Average</i>	<i>Variance</i>
Column 1	9	450828	50092	908848979.3
Column 2	9	6368193	707577	230407801091.75
Column 3	9	7474112	830456.8889	1628753370119.11
Column 4	9	63084	7009.333333	136934224

ANOVA

<i>Source of Variation</i>	<i>SS</i>	<i>df</i>	<i>MS</i>	<i>F</i>	<i>P-value</i>	<i>F crit</i>
Between Groups	5010912901406.75	3	1670304300468.92	3.591652631	0.024124	2.90112
Within Groups	14881655635312.9	32	465051738603.528			
Total	19892568536719.6	35				

At 5% significance tabulated F value for 3 and 32 degrees of freedom is 2.90112. Thus, calculated value of F (3.591652631) is greater than the critical value of F (2.90112). So we reject the null hypothesis and conclude that there is significant relationship between the low Performance of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore.

Table 5: Hotel-wise employee turnover based on employee performance of luxury hotels in Bangalore

Hotels/ Employees	Number of High Performing Employee	Number of Medium Performing Employee	Number of Low Performing Employee
HOTEL-A	78	53	37
HOTEL-B	36	30	3
HOTEL-C	37	33	17
HOTEL-D	14	21	75
HOTEL-E	52	27	56
HOTEL-F	126	82	26
HOTEL-G	7	8	16
HOTEL-H	18	69	34
HOTEL-1	58	36	140

Table- 5 shows the number of employees left from the various hotels based on the performance level during May-2013 - June 2014. Hotel- F recorded the maximum number of high performing employees left (126) followed by Hotel- A which recorded that 78 high performing employees left among the hotels surveyed. As far as the medium performing employees who left the hotels concerned again Hotel-F recorded the highest (82) followed by Hotel-H where it shows 69. In the case of low performing employees left the hotels Hotel-I recorded the maximum (140) followed by Hotel- D which recorded 75.

Test of Hypothesis

H_4 = There is no significant relationship between the Performance Level of employees and Number of Employees left Luxury Hotelsin Bangalore

ANOVA: Single Factor

SUMMARY

Groups	Count	Sum	Average	Variance
Column 1	9	426	47.33333	1387.25
Column 2	9	359	39.88889	561.6111
Column 3	9	404	44.88889	1747.611

ANOVA

Source of Variation	SS	df	MS	F	P-value	F crit
Between Groups	259.1852	2	129.5926	0.105175	0.900579	3.402826
Within Groups	29571.78	24	1232.157			
Total	29830.96	26				

The ANOVA test result indicates that the calculated value of F (for df 2 and 24) 0.105175 is less than the critical value of F 3.402826. Also note that the p value 0.900579 is greater than the significance level of 0.05, hence we accept the null hypothesis and conclude that there is no significant relationship between the performance level of employees and number of employees left Luxury Hotels in Bangalore

Table 6: Hotel-wise employee performance level and turnover cost per employee of luxury hotelsin Bangalore

Hotels/Cost	Employee Turnover Cost Per High Performing Employee (Rs.)	Employee Turnover Cost Per Medium Performing Employee (Rs.)	Employee Turnover Cost Per Low Performing Employee (Rs.)
HOTEL-A	88732	44366.00	22183.00
HOTEL - B	126168	63084.00	31542.00
HOTEL-C	150912	75456.00	37728.00
HOTEL - D	140000	70000.00	35000.00
HOTEL-E	71992	35996.00	17998.00
HOTEL - F	239832	119916.00	59958.00
HOTEL-G	114980	57490.00	19553.00
HOTEL-H	206800	103400.00	51700.00
HOTEL-1	158200	79100.00	39550.00

Table- 6 reveals that Hotel-F has highest cost per employee turnover (Rs. 239832) in case of high performing employees and Hotel- H has the second highest employees turnover cost per high performing employee (Rs. 206800). Hotel- E recorded the least cost per employee turnover (Rs. 71992) regarding the high performing employee category. Similarly, Hotel- F recorded the high cost per employee turnover in the case of medium performing employee (Rs. 119916) and Hotel-H recorded the second highest employee turnover cost per medium performing employee (Rs. 103400). Hotel- E recorded the least cost per employee turnover (Rs. 35996) regarding the medium performing employee category. In the case of low performing employees Hotel- F and Hotel-H recorded Rs. 59958 and Rs. 51700 respectively as the cost per employee turnover. Hotel -E recorded the least cost of per employee turnover (Rs. 17998) in the case of low performing employees.

Test of Hypothesis

H_5 = There is no significant relationship between the Performance Level of employees and Cost per Employee Turnover of Luxury Hotels in Bangalore.

ANOVA: Single Factor

SUMMARY

Groups	Count	Sum	Average	Variance
Column 1	9	1297616	144179.5556	2849072790
Column 2	9	648808	72089.77778	712268197
Column 3	9	315212	35023.55556	204230290
ANOVA				

Source of Variation	SS	df	MS	F	P-value	F crit
Between Groups	55457619678	2	27728809839	22.0913172	3.62E-06	3.402826
Within Groups	30124570218	24	1255190426			
Total	85582189896	26				

The result of the ANOVA test indicates that calculated value of F for df 2 and 24(22.0913172) is greater than the critical value of F (3.402826), hence we reject the null hypothesis. Thus we conclude that there is significant relationship between the Performance Level of employees and Cost per Employee Turnover of Luxury Hotels in Bangalore

Conclusion

The purpose of this study is to explore the cost of employee turnover based on the performance level of employees of Luxury Hotels in Bangalore. From the analysis of the

data collected from the participating hotels in the survey it has been observed that Food and Beverage Service department recorded the maximum number of employee turnover irrespective of the performance levels. As far as the low performing employee turnover is concerned Food and Beverage Production department recorded the second highest. Housekeeping department has the least number of employee turnover whether high performing, or medium performing or low performing employees. The category-wise average turnover cost analysis of the various hotels reveals that in the case of both high performing employees and medium performing employees the replacement hiring cost is the highest. The analysis also shows that the second highest category-wise average cost of employee turnover incurred by hotels are on training new hire cost. It has been observed that the training new hire cost is the maximum category-wise average cost of employee turnover in the case of low performing employee in hotels followed by replacement hiring cost . The study also reveals that there is a significant relationship between the Performance level of employees and Elements of Employee Turnover Cost of Luxury Hotels in Bangalore. From the study it can be interpreted that there is no significant relationship between the performance level of employees and number of employees left Luxury Hotels in Bangalore. The study brings out the fact that there is significant relationship between the Performance Level of employees and Cost per Employee Turnover of Luxury Hotels in Bangalore

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