INTERNATIONAL SEVEN JOURNAL
OF MULTIDISCIPLINARY
ISSN: 2764-9547

PERFORMANCE INDICATORS IN FOOD SERVICE: OPERATIONAL EFFICIENCY, MARGIN, AND PRODUCTIVITY

INDICADORES DE DESEMPENHO NO FOOD SERVICE: EFICIÊNCIA OPERACIONAL, MARGEM E PRODUTIVIDADE

INDICADORES DE RENDIMIENTO EN EL SECTOR DE LA RESTAURACIÓN: EFICIENCIA OPERATIVA, MARGEN Y PRODUCTIVIDAD

https://doi.org/ 10.56238/isevmjv2n5-041

Receipt of originals: 09/18/2023 **Acceptance for publication:** 10/18/2023

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ABSTRACT
This article analyzes performance indicators in food service, focusing on operational efficiency, margin, and productivity, based on a qualitative and descriptive literature review, the investigation is grounded in the understanding that food service management requires continuous monitoring of results, since the sector involves high cost sensitivity, intense demand variation, the need for coordination among processes, and strong dependence on perceived service quality. Throughout the study, it was observed that operational efficiency is associated with the rational use of resources, the organization of routines, and the ability to convert structure and inputs into consistent results, while margin expresses the economic effects of decisions related to purchasing, production, labor, administration, and market positioning, productivity, in turn, was understood as a dimension related to the use of mobilized resources and to the balance among operational volume, execution quality, and financial return. The results indicate that these three dimensions are interdependent and form a relevant analytical basis for evaluating performance in restaurants and related operations, it is concluded that the use of indicators contributes to more accurate managerial interpretations and to more consistent decision-making in the context of food service.

Keywords: Food Service. Performance Indicators. Operational Efficiency. Margin. Productivity.

RESUMO
Este artigo analisa os indicadores de desempenho no food service, com enfoque na eficiência operacional, na margem e na produtividade, a partir de uma revisão bibliográfica qualitativa e descritiva, a investigação parte do entendimento de que a gestão de serviços de alimentação exige monitoramento contínuo dos resultados, visto que o setor reúne alta sensibilidade a custos, intensa variação de demanda, necessidade de coordenação entre processos e forte dependência da qualidade percebida pelo consumidor. Ao longo do estudo, observou-se que a eficiência operacional está associada ao uso racional dos recursos, à organização das rotinas e à capacidade de converter estrutura e insumos em resultados consistentes, enquanto a margem expressa os efeitos econômicos das escolhas ligadas a compras, produção, trabalho, administração e posicionamento mercadológico, a produtividade, por sua vez, foi compreendida como uma dimensão relacionada ao aproveitamento dos recursos mobilizados e ao equilíbrio entre volume operacional, qualidade de execução e retorno

financeiro. Os resultados indicam que essas três dimensões se articulam de forma interdependente, formando uma base analítica relevante para a avaliação do desempenho em restaurantes e operações correlatas, conclui-se que o uso de indicadores contribui para leituras gerenciais mais precisas e para a construção de decisões mais consistentes no contexto do food service.

Palavras-chave: Indicadores de Desempenho. Eficiência Operacional. Margem. Produtividade.

RESUMEN

Este artículo analiza los indicadores de desempeño en la industria de servicios de alimentos, centrándose en la eficiencia operativa, el margen y la productividad. A partir de una revisión cualitativa y descriptiva de la literatura, la investigación parte de la premisa de que la gestión de servicios de alimentos requiere un monitoreo continuo de los resultados, dado que el sector presenta una alta sensibilidad a los costos, una intensa variabilidad de la demanda, la necesidad de coordinación entre procesos y una fuerte dependencia de la calidad percibida por el consumidor. A lo largo del estudio, se observó que la eficiencia operativa se asocia con el uso racional de los recursos, la organización de las rutinas y la capacidad de convertir la estructura y los insumos en resultados consistentes, mientras que el margen expresa los efectos económicos de las decisiones relacionadas con las compras, la producción, la mano de obra, la administración y el posicionamiento en el mercado. La productividad, por su parte, se entendió como una dimensión relacionada con la utilización de los recursos movilizados y el equilibrio entre el volumen operativo, la calidad de la ejecución y el retorno financiero. Los resultados indican que estas tres dimensiones están interconectadas, conformando una base analítica relevante para evaluar el desempeño en restaurantes y operaciones relacionadas. Se concluye que el uso de indicadores contribuye a una comprensión gerencial más precisa y a la toma de decisiones más consistentes en el contexto de los servicios de alimentos.

Palabras clave: Indicadores de Rendimiento. Eficiencia Operativa. Margen. Productividad.

1 INTRODUCTION

The *food service* sector occupies a relevant position in contemporary economies, as it integrates production, service, commercialization and relationship with the consumer, requiring continuous monitoring of results to guide more accurate management decisions, in this context, the analysis of indicators focused on operational efficiency, margin and productivity becomes necessary to understand the performance of food units and their carrying capacity in the market (Mhlanga, 2018).

This understanding is broadened when it is observed that restaurants operate under permanent cost pressure, demand fluctuation and intense competition, which makes it insufficient to conduct the business based only on empirical perception, therefore, the literature points out that the articulated reading between revenues, expenses and use of resources favors more consistent diagnoses on the financial and operational health of the company (Mun; Jang, 2018).

Based on this logic, the debate on *food service* performance began to incorporate more comprehensive metrics, capable of relating inputs, processes, and results within the same analysis, in this way, efficiency is understood as the ability to transform resources into economic return and perceived value, without dissociating productivity, quality, and managerial viability from the operation (Kukanja; Planinc, 2019).

This perspective is connected to the understanding that productivity does not correspond to a simple increase in the pace of work, because its interpretation depends on the relationship between the effort employed, the available structure and the result achieved, in this sense, studies on franchised establishments show that the organizational format and the management model influence the way performance is manifested in the units of the sector (Sveum; Sykuta, 2019).

In the continuity of this discussion, it becomes evident that operating expenses affect profitability in different ways, according to the size of the restaurant, the type of service offered and the nature of the expense considered, thus, costs with food, labor, administrative expenses and promotional actions need to be monitored in an integrated way, so that the margin is not compromised by the configuration of the operation itself (Mun; Jang, 2018).

This understanding leads to the valorization of operational efficiency as an interpretative axis capable of connecting cost, capacity, revenue and quality of service in a broader reading of the business reality, from this perspective, the evaluation by multiple indicators allows the identification of more favorable combinations of resources and practices, contributing to more coherent comparisons between companies in the same segment (Mhlanga, 2018).

By deepening this analysis, it is clear that financial performance in *food service* cannot be isolated from the experience offered to the consumer, since the economic result depends on the consistency between delivery, perception of value and internal management, recent research shows that more efficient operations can achieve better quality evaluation, revealing proximity between operational rationality and customer satisfaction (Kukanja; Planinc, 2019).

This analytical movement is also articulated with more recent changes in the market, especially those related to the digital environment and consumer behavior on interaction platforms, in this scenario, engagement metrics, online reputation and marketing communication began to influence the results of restaurants, expanding the understanding of productivity beyond the strict limits of the kitchen and the dining room (Li; Kim; Choi, 2021).

In the same direction, digital transformation introduced new parameters for monitoring performance in *food service*, since automated processes, digital channels, and management systems began to interfere with the agility of routines and the responsiveness of the operation, with this, the measurement of results began to require indicators that were more adherent to the structural changes of the sector and to the contemporary demands of competitiveness (Martín-Martín; Maya García; Romero, 2022).

This scenario shows that margin, productivity and efficiency are not isolated dimensions, because they all depend on dynamic relationships between costs, work organization, business structure and demand behavior, so the use of appropriate indicators favors deeper readings of losses, opportunities for improvement and possibilities for sustainable growth in the food sector (Mhlanga, 2018).

This article aims to analyze the relevance of performance indicators in *food service*, with emphasis on operational efficiency, margin and productivity, seeking to understand how these metrics contribute to the evaluation and improvement of management, it is based on the understanding that decisions supported by evidence favor greater administrative consistency, better use of resources and greater competitive stability in the operations of the segment.

The justification of this study lies in the need to broaden the academic discussion on measurement instruments applicable to the reality of food companies, in view of the operational complexity of the sector and its strong sensitivity to costs and market fluctuations, thus, to investigate performance indicators in *food service* it contributes to strengthening the scientific debate on management and offers a relevant analytical basis for understanding factors associated with business permanence and competitiveness.

2 THEORETICAL FRAMEWORK

2.1 PERFORMANCE INDICATORS AND OPERATIONAL EFFICIENCY IN *FOOD SERVICE*

The discussion about performance indicators in *food service* is based on the need to observe the operation as an integrated system, in which resources, processes and results need to be monitored in an articulated way to allow more consistent decisions, in this sense, operational efficiency emerges as a measure associated with the company's ability to generate better results with the rational use of its production and service structure (Mhlanga, 2018).

This reading is connected to the understanding that the performance of restaurants depends on metrics that reveal the relationship between costs, revenues and internal organization, because the simple observation of revenue does not accurately translate the quality of management, so the analysis of operating expenses allows for the identification of certain groups of costs with greater clarity Jang, 2018).

From this base, the literature has shown that operational efficiency is not limited to the control of expenses, since its meaning involves the ability to maintain the quality perceived by the consumer at the same time that the company properly manages its inputs and its structure, in this perspective, more efficient operations tend to present better alignment between productivity, size of the establishment and standard of service delivered to the market (Kukanja; Planinc, 2019).

This relationship becomes even clearer when it is observed that performance in the food sector is also influenced by the format of business organization, since different management models produce different standards of control, supervision and replication of processes, studies with franchised establishments indicate that the institutional structure interferes in the results achieved and in the levels of performance observed among the units (Sveum; Sykuta, 2019).

In the continuity of this analysis, it is clear that operational efficiency depends on the way the company transforms information into practical decisions, especially in environments marked by high order turnover, perishability of inputs, and the need for a quick response, in this scenario, digital transformation expands the ability to monitor flows, reduce failures, standardize routines, and monitor indicators with greater precision within *food service* operations (Martín-Martín; Maya García; Romero, 2022).

This expansion of management tools also has repercussions on the evaluation of market performance, since the indicators began to incorporate signals from the consumer's interaction with the brand in digital environments, thus, metrics related to communication, reputation and engagement began to dialogue with the analysis of business performance and with a broader reading of organizational results (Li; Kim; Choi, 2021).

When returning to the operational plan, it is observed that efficiency can be measured by comparative methods that evaluate the relative use of resources employed by different units, allowing the identification of which establishments are able to convert inputs into results with greater consistency, this approach favors more refined diagnoses on installed capacity, level of utilization of the structure and productivity generated in each business context (Mhlanga, 2018).

This diagnosis becomes more robust when associated with the composition of operating expenses, as different cost categories exert a distinct influence on the margin and on the economic sustainability of the restaurant over time, thus, the monitoring of expenses with food, labor, administration and promotion contributes to a more in-depth reading of the efficiency and real conditions of profitability of the business (Mun; Jang, 2018).

However, the literature also indicates that quality of service and efficiency are not separate dimensions, considering that the proper organization of processes can favor a better customer experience and greater stability in the unit's results, for this reason, the evaluation of operational performance needs to simultaneously consider the internal structure of the restaurant and the effects perceived externally by the consumer (Kukanja; Planinc, 2019).

This understanding is supported by studies on the performance of establishments organized in a network, in which the standardization of procedures and the governance of the business model directly influence the consistency of the results, thus, the analysis of indicators becomes useful to verify how certain management practices contribute to increase productivity, operational predictability and financial stability between different units (Sveum; Sykuta, 2019).

In addition, the insertion of digital technologies strengthens the use of more dynamic indicators, capable of recording variations in demand, service time, channel integration and routine performance in a time closer to the actual operation, such a movement redefines the way of monitoring efficiency in *food service* and expands the possibilities of managerial adjustment based on more detailed evidence (Martín-Martín; Maya García; Romero, 2022).

Thus, the performance indicators are relevant to understand how operational efficiency is manifested in the daily life of food companies, as they allow the integration of costs, productivity, organizational structure, quality of service and ability to adapt the operation in the same analytical reading, thus, their use favors more consistent interpretations about the competitiveness and sustainability of business in the *food service* sector (Li; Kim; Choi, 2021).

2.2 MARGIN AND PROFITABILITY IN *FOOD SERVICE MANAGEMENT*

Margin analysis in *food service* involves understanding how revenues and costs are articulated within intensive operational structures, in which small variations in purchases, production and sales can significantly alter the unit's economic result, so profitability depends on continuous monitoring and technical reading of the factors that compress or expand the financial return of the business (Mun; Jang, 2018).

This perspective leads to the understanding that the economic performance of restaurants needs to be examined beyond gross revenue, since revenue generation, by itself, does not ensure a favorable result when the operation coexists with high expenses and low productive conversion, in this context, the observation of profitability offers a more consistent basis to evaluate the financial sustainability of the enterprise over time (Opstad; Idsø; Valenta, 2022).

In the continuity of this reflection, it is verified that the margin is directly associated with the efficiency with which the available resources are transformed into economic value, since more organized operations tend to reduce losses, improve use and strengthen the stability of results, thus, the relationship between operational efficiency and financial return reveals that economic performance and managerial performance walk in an integrated way in the *food service* environment (Mhlanga, 2018).

This integration becomes more noticeable when operating costs are analyzed by category, as different expenses have different impacts on profitability and require specific responses from management, studies on restaurants show that spending on food, labor, administration and promotion affects profitability unevenly, which reinforces the need for detailed monitoring of the composition of the margin (Mun; Jang, 2018).

By advancing in this analysis, it is observed that profitability is also influenced by the way the company organizes its business model and its expansion logic, considering that network structures and franchised units may present different performance standards due to the control system and the standardization of processes, in this sense, the study on franchising in the sector indicates that the organizational configuration interferes in the consistency of the results obtained by the establishments (Sveum; Sykuta, 2019).

This reading is broadened when one considers that the financial margin does not result solely from internal control, since the perception of value built with the customer also has repercussions on the company's ability to sustain prices, loyalty and consumption flow, for this reason, perceived quality and operational efficiency maintain a close relationship with the generation of more stable economic results in the food sector (Kukanja; Planinc, 2019).

In this same direction, digital transformation began to influence the profitability of restaurants by introducing new forms of control, integration, and operational response, allowing management to monitor data faster and reorganize processes based on more accurate evidence, with this, the margin also began to depend on the company's ability to incorporate technological solutions that favor agility, coordination and better use of available resources (Martín-Martín; Maya García; Romero, 2022).

This structural change is also connected to the contemporary competitive environment, in which the brand's digital presence and its interaction with the public influence the sales volume and the market perception of the establishment, in this context, communication and engagement actions can have an impact on financial performance by expanding the attraction of consumers and strengthening commercial conversion in casual dining operations and related segments (Li; Kim; Choi, 2021).

By returning to the economic axis of the debate, it is clear that growth and profitability maintain a complex relationship in the restaurant sector, because the expansion of the business can increase revenues and visibility, although it also generates an increase in fixed costs, structural requirements and greater exposure to market fluctuations, studies on the dynamics of profitability show that business permanence depends on a balance between the development of the operation and the maintenance of economically viable results (Opstad; Idsø; Valenta, 2022).

This finding reinforces the need to use indicators that allow monitoring the margin in connection with the company's overall performance, since decisions related to price, purchases, inventory, personnel and production capacity simultaneously affect operational efficiency and financial results, thus, metrics-driven management favors more consistent responses to the daily pressures present in food *service* (Mhlanga, 2018).

In addition, the comparison between different organizational formats shows that profitability can also be influenced by the level of alignment between operational standards and local execution, especially when the company operates with multiple units or shared governance systems, therefore, the margin reading needs to consider the business structure as a variable associated with the predictability of results and the consistency of the operation (Sveum; Sykuta, 2019).

In view of this set of evidence, margin and profitability are central dimensions for understanding performance in *food service*, as they translate the combined effects of costs, efficiency, quality, organization and ability to adapt the business in contexts of high competitiveness, thus, its analysis contributes to deeper readings on economic sustainability and on the factors that sustain business continuity in the sector (Kukanja; Planinc, 2019).

2.3 PRODUCTIVITY AND EVALUATION OF RESULTS IN *FOOD SERVICE*

Productivity in *food service* can be understood as the relationship between the resources employed in the operation and the results obtained in terms of production, service, revenue and use of the available structure, from this perspective, its analysis allows us to visualize with greater precision how people, inputs, time and processes are converted into organizational performance within contexts marked by intense operational variability (Mhlanga, 2018).

This understanding is broadened when it is observed that productivity is not restricted to the volume produced or sold, since its interpretation requires articulation with quality of service, stability of the process and financial return achieved by the unit, for this reason, the evaluation of results in the sector depends on indicators capable of integrating quantity, efficiency and economic consistency in the same managerial reading (Kukanja; Planinc, 2019).

Thus, the literature shows that operations with better control over expenses and greater rationality in the use of resources tend to achieve more favorable productive performance, as they reduce losses and preserve the ability to generate margin over time, thus, productivity is observed as a concrete expression of the quality of the restaurant's operational and financial management (Mun; Jang, 2018).

This understanding becomes more robust when the analysis includes the differences between organizational models, since franchised structures and units with different forms of governance may present relevant variations in execution patterns and in the results achieved, studies on establishments in the sector indicate that the business configuration interferes in the way productivity is distributed and maintained among different operations (Sveum; Sykuta, 2019).

By deepening this reflection, it is clear that the evaluation of results in food *service* requires metrics sensitive to the concrete reality of the operation, considering that factors such as location, installed capacity, customer flow and service profile directly influence the unit's performance, in this scenario, comparative methods of efficiency become useful to examine the relative performance of restaurants and identify different levels of productive use (Mhlanga, 2018).

This reading is also related to the consumer's perception, as more organized operations tend to offer a more stable service experience, with less incidence of failures and better coordination between time, delivery and service, thus, productivity and perceived quality start to compose similar dimensions within the evaluation of business results in the food sector (Kukanja; Planinc, 2019).

In the continuity of this analysis, it is observed that digital transformation has started to interfere directly on the productivity of restaurants, since integrated systems, ordering channels, automation of routines and monitoring closer to the operation have expanded the coordination and response capacity of companies, with this, the reading of production performance has started to incorporate indicators related to technological adaptation and the fluidity of internal processes (Martín-Martín; Maya García; Romero, 2022).

This movement also reaches the commercial dimension of performance, as the productivity of an operation depends, to a certain extent, on the ability to maintain a flow of demand compatible with its structure and fixed cost, in this context, digital communication strategies and relationship with the public can influence the generation of results by strengthening visibility, engagement and conversion in competitive environments in the food segment (Li; Kim; Choi, 2021).

When returning to the economic plan, it becomes evident that productivity needs to be monitored together with profitability, because the increase in the operational pace without cost control or without quality of execution can expand activity without producing proportional financial gain, in this line, studies on profitability and growth of restaurants indicate that the sustainable result depends on a balance between expansion of the operation and effective return on the resources mobilized (Opstad; Idsø; Valenta, 2022).

This finding reinforces the importance of evaluating results through multiple indicators, capable of revealing whether the increase in production is associated with the real improvement in performance or only with the intensification of the operational effort without adequate economic compensation, thus, productivity needs to be read in conjunction with margin, efficiency and stability of the service to produce consistent diagnoses on the business situation (Mun; Jang, 2018).

In addition, the comparison between units and business formats shows that more favorable results usually arise in operations that manage to align standardization, control and flexibility of execution, since the predictability of processes contributes to better use of the structure and less dispersion of performance between establishments, therefore, productivity acquires relevant analytical value in the reading of *food service* competitiveness (Sveum; Sykuta, 2019).

In view of these contributions, productivity can be understood as a dimension that synthesizes the ability of food *service* to transform resources into economically viable and operationally consistent results, as its measurement allows the integration of efficiency, quality, financial return and adaptive capacity in the same analysis, thus, the evaluation of results becomes more in-depth and more adherent to the complexity present in the contemporary management of food services (Martín-Martín; Maya García; Romero, 2022).

3 METHODOLOGY

This study was developed through a qualitative approach, with descriptive and analytical purposes, oriented to the understanding of the performance indicators applied to the *food service sector*, especially considering the dimensions of operational efficiency, margin and productivity, the choice of this methodological guideline stems from the nature of the object investigated, which requires articulated interpretation of theoretical contributions aimed at management, organizational performance and the evaluation of results in the context of food services (Gil, 2008).

The research was conducted based on a bibliographic survey, taking as a reference scientific productions published in open access between the years 2018 and 2022, a time frame defined due to the timeliness of the selected discussions and adherence to the proposed problem, this strategy allowed to gather recent studies on performance in restaurants and related operations, favoring a reasoned reading of managerial metrics applicable to the sector.

The constitution of the analytical corpus occurred from the selection of scientific articles aligned with the central theme of the work, prioritizing texts with direct relevance to the categories operational efficiency, margin, profitability, productivity and evaluation of results, to preserve the consistency of the study, only materials with an effective relationship with the *food service* environment were considered, excluding generic publications on management without a clear link with the segment investigated.

The process of selecting the references observed criteria of thematic relevance, timeliness within the established cut, and potential contribution to the construction of the theoretical framework of the article, with this, the chosen base began to gather studies focused on the analysis of operating costs, relative efficiency, digital transformation, market performance, and business organization in restaurants.

As for the objectives, the research is characterized as descriptive, because it seeks to present and interpret elements present in the specialized literature about performance indicators in *food service*, evidencing relationships between concepts, metrics and managerial implications, studies of this nature seek to examine characteristics of a given phenomenon and favor a greater understanding of its analytical configuration within a specific field of investigation (Gil, 2008).

From the point of view of technical procedures, the work is based on bibliographic research, since it was prepared from materials already published and scientifically systematized, this modality allows the researcher to get in touch with diversified theoretical formulations and build an analytical interpretation supported by contributions previously consolidated in the literature (Lakatos; Marconi, 2003).

The analysis of the selected material was conducted by exploratory reading, selective reading and thematic interpretation of the contents, seeking to identify approximations and distinctions between the authors regarding the ways of understanding operational efficiency, margin and productivity in the sector, this movement allowed to organize the arguments in an articulated way, preserving the internal coherence of the text and the connection between the analytical axes developed throughout the article.

In the treatment of the information, an interpretative perspective was adopted, aimed at extracting the most relevant meanings present in the selected publications, considering the theoretical and analytical contributions capable of sustaining the proposed discussion, thus, the focus of the study was concentrated on the qualitative understanding of the findings and their implications for the management of *food service operations*.

The option for this methodological path is appropriate because the investigated theme requires an in-depth reading of managerial categories that are dynamically articulated in the daily life of food companies, in this sense, the review and interpretation of recent studies allow us to examine with greater density the fundamentals that support the use of performance indicators in the monitoring of business activity.

The methodological organization of the study sought to ensure coherence between problem, objective and argumentative development, allowing the theoretical analysis to advance progressively among the central concepts that structure the work, thus, the methodology adopted offers a consistent basis to discuss how the recent literature has treated the measurement of results and the evaluation of performance in the *food service segment*.

4 RESULTS AND DISCUSSION

The literature analyzed allows us to understand that food service performance indicators form a broad analytical basis to interpret the economic and operational stability of enterprises, Mhlanga (2018) shows that efficiency can be observed by the relationship between resources employed and results obtained, Mun and Jang (2018) direct attention to the impact of operating expenses on profitability, Kukanja and Planinc (2019) expand this reading by relating efficiency, size, and quality of service.

This articulation between authors shows that the analysis of performance in the sector cannot be restricted to sales volume or isolated revenue, Opstad, Idsø and Valenta (2022) demonstrate that growth and profitability maintain a dynamic relationship, Sveum and Sykuta (2019) add that the organizational structure influences the consistency of results, Martín-Martín, Maya García and Romero (2022) complete this interpretation by associating digital transformation and process reconfiguration.

In the operational efficiency axis, the findings point out that more organized operations tend to have a greater capacity to convert inputs into economic and functional results, Mhlanga (2018) supports this proposition by comparing units based on the relative use of resources, Kukanja and Planinc (2019) complement by showing that efficiency and quality can go together, Mun and Jang (2018) reinforce that the organization of expenses directly interferes in this balance.

When observing the composition of costs, it becomes evident that the financial margin depends on a thorough control over different groups of expenses present in the routine of restaurants, Mun and Jang (2018) indicate that food, labor, administration and promotion affect profitability in different ways, Opstad, Idsø and Valenta (2022) expand this discussion by relating economic results and business permanence, Mhlanga (2018) concludes that efficiency measures precisely the ability to sustain better results with the available resources.

The studies also reveal that productivity and margin need to be read in an associated way, as an increase in the operational pace without adequate coordination can expand activity without generating proportional return, Opstad, Idsø and Valenta (2022) show that profitability and expansion require balance, Mun and Jang (2018) point out that poorly distributed operating costs compress financial gain, Kukanja and Planinc (2019) complete that perceived quality interferes in sustaining this result throughout of time.

At the organizational level, the comparison between business models reinforces that the form of governance interferes in the standardization and predictability of performance, Sveum and Sykuta (2019) show that franchised establishments and units under different administrative arrangements present relevant variations in performance, Mhlanga (2018) helps to interpret this difference from the perspective of the use of resources, Martín-Martín, Maya García and Romero (2022) add that systems and technologies of management intensifies the ability to coordinate between processes.

These results suggest that efficiency in *food service* depends on an integrated management logic, in which operation, structure, service and cost control need to work in a convergent way, Kukanja and Planinc (2019) argue that service excellence can coexist with operational rationality, Mun and Jang (2018) demonstrate that the composition of expenses changes profitability, Li, Kim and Choi (2021) add that the market presence also has an impact on the restaurant's overall performance.

The digital presence, in this context, appears as a relevant variable for the evaluation of contemporary results in the sector, Li, Kim and Choi (2021) show that marketing on social networks can influence the performance in casual dining restaurants, Martín-Martín, Maya García and Romero (2022) expand this argument when dealing with the digitalization of processes, Sveum and Sykuta (2019) help to understand that such effects can vary according to the management structure and the ability to standardize the company.

When the authors are read together, it is clear that productivity does not result from isolated work intensity, but from the coordination between people, time, inputs, technology, and experience delivered to the customer, Mhlanga (2018) observes this from the relative efficiency between units, Kukanja and Planinc (2019) relate this organization to the perception of quality, Opstad, Idsø, and Valenta (2022) conclude that sustainable performance requires that this arrangement generates consistent economic return.

The discussion also shows that performance measurement needs to consider the specific context of each operation, because location, size, service profile and organizational model change the reading of the indicators, Mhlanga (2018) emphasizes the weight of these variables in the analysis of efficiency, Sveum and Sykuta (2019) show that the business configuration modifies the results, Mun and Jang (2018) reinforce that the impact of costs on profitability also varies according to the type of restaurant.

In this scenario, performance indicators assume a broader interpretative function, as they allow the identification of losses, adjustment points, and potential for improvement in a more objective way, Mun and Jang (2018) clarify how the reading of expenses reveals operational weaknesses, Martín-Martín, Maya García, and Romero (2022) add that digitized data expands monitoring capacity, Li, Kim, and Choi (2021) complete that external variables linked to the consumer are also part of this evaluation.

The results obtained from the literature suggest that competitiveness in *food service* depends less on isolated decisions and more on the ability to articulate multiple indicators within the same managerial logic, Kukanja and Planinc (2019) show that efficiency and quality are mutually reinforcing, Opstad, Idsø and Valenta (2022) indicate that profitability and growth need to be balanced, Mhlanga (2018) adds that operational superiority stems from the best relative use of resources.

The joint analysis of the studies also allows us to infer that the margin should not be treated as a final result disconnected from internal routines, because it expresses the accumulated effects of the operational, organizational and marketing choices made by the company, Mun and Jang (2018) evidence this by detailing the impacts of each expense, Sveum and Sykuta (2019) add that the form of management conditions the consistency of performance, Martín-Martín, Maya García, and Romero (2022) conclude by showing that digitalization changes the way this process is controlled.

Regarding productivity, the literature points out that its evaluation becomes more consistent when associated with the ability to maintain regularity, quality and economic return instead of measuring only quantity produced, Mhlanga (2018) contributes by demonstrating the importance of relative efficiency, Kukanja and Planinc (2019) show that productivity and perception of value can be closer, Li, Kim and Choi (2021) add that the demand stimulated by digital interaction also interferes with this income.

In this way, the results and the discussion reveal that operational efficiency, margin, and productivity are interdependent dimensions in the analysis of *food service*, Mhlanga (2018) clarifies the logic of resource utilization, Mun and Jang (2018) delve into the relationship between costs and profitability, Kukanja and Planinc (2019), Sveum and Sykuta (2019), Li, Kim and Choi (2021), Martín-Martín, Maya García and Romero (2022), Opstad, Idsø and Valenta (2022) consolidate the understanding that sectoral performance depends on integrated management, continuous reading of indicators and the ability to adapt to the demands of the competitive environment.

5 FINAL CONSIDERATIONS

The analysis developed throughout this article allowed us to understand that food service performance indicators are relevant instruments to interpret the operational and economic dynamics of the sector's enterprises, the articulation between operational efficiency, margin and productivity revealed that business performance depends on continuous monitoring, integrated reading of processes and the ability to transform information into managerial decisions consistent.

Throughout the discussion, it was found that operational efficiency is related to the way resources are organized and converted into results, which involves cost control, use of the structure, coordination of routines and maintenance of the quality perceived by the consumer, in this perspective, management guided by indicators favors more accurate diagnoses of losses, instabilities and possibilities of improving the operation.

In the economic axis, it was observed that the margin cannot be interpreted as isolated data, because it expresses the accumulated effects of choices related to purchases, production, work, administration and market positioning, for this reason, the analysis of profitability requires careful observation of the composition of expenses and the company's ability to sustain financial return in competitive and changing contexts.

As for productivity, it became evident that its evaluation requires a broader reading than the simple measurement of volume produced or served, since the performance of an operation depends on the relationship between effort employed, quality of execution, regularity of service and economic return obtained, thus, productivity acquires strategic value when analyzed in connection with efficiency and margin within an integrated managerial logic.

The development of the study also showed that variables such as organizational structure, digitalization of processes, market presence and management model directly interfere in the way results are manifested in food *service*, this indicates that the reading of the indicators needs to consider the specificities of each operation, avoiding generic interpretations that disregard the particularities of the business context.

In view of this scenario, the proposed objective was achieved, since the work allowed to analyze the relevance of performance indicators in *food service* with emphasis on operational efficiency, margin and productivity, at the same time, the investigation confirmed that such dimensions are deeply connected and that their joint understanding expands the quality of analyses aimed at food service management.

The justification of the study was also confirmed by demonstrating that the sector demands investigations aimed at measuring results and interpreting the factors that support business permanence, in this sense, the reflection built offers a theoretical contribution to the field of *food service management* and expands the understanding of the fundamentals that guide more consistent decisions in environments of high operational demand.

Finally, this work reinforces the need for continuity of research on performance in the food sector, especially in studies that advance on practical applications, empirical measurement and comparison between different formats of operation, with this, space is opened for new investigations capable of deepening the understanding of competitiveness, economic sustainability and managerial organization in the *food service universe*.

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