**NEW INSIGHTS INTO EXPENDITURES OF HOTEL GUESTS AND PRIVATE ACCOMMODATION GUESTS**

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# Abstract

The main purpose of this study was to analyse the level and structure of expenditure of hotel guests and private accommodation guests. Moreover, the aim was to determine the factors that influence their expenditure levels. The results are based on a survey conducted from January to December 2016 in Opatija and Rijeka, two neighbouring seaside Croatian tourist destinations. The sample consisted of 984 respondents divided into two groups, those staying in private accommodation and those staying in hotels. Descriptive analysis was used for sample profiling, and one-way analysis of variance was conducted to determine significant differences between hotel and private accommodation guests in terms of their socio-demographic and trip characteristics as well as in terms of their expenditure levels and structures. Finally, multiple regression analyses were conducted to identify the expenditure determinants for both groups of respondents.

The main findings indicate that there is a statistically significant difference in expenditure levels between hotel guests and guests staying in private accommodation. Furthermore, income, length of stay, trip organisation and traveling group have proven to be significant predictors of expenditure in the destination for both groups. However, it was found that the two groups differ with regard to other expenditure predictors.

Keywords: Tourist expenditure, expenditure determinants, private accommodation, hotel guests

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