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The Impact of Corporate Core Values on Service Quality Management Strategies: A Study of Grand Earl Hotel in Taiwan

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Abstract

In 2020, the world faced a sudden COVID-19 epidemic. As mutant viruses continued to rage, the government's epidemic prevention policies tightened, and raw materials increased, Taiwan's tourism industry and the entire socioeconomic development were severely damaged. In the post-epidemic era, traditional hotel service providers have to face the impact of rapid environmental changes and severe competition from many innovative hotels undergoing digital transformation. At the same time, corporate core values will drive sustainable operations and customer recognition. This study takes Taiwan's hotel industry as the research object to explore the impact of the corporate core values of Grand Earl Hotel on the service quality management strategy. In addition, through the importance of accommodation attributes-service performance matrix analysis (IPA analysis), the company's priority improvement projects are identified to enhance consumers' recognition of the hotel and service satisfaction.

Keywords: Corporate core values, Hotel service quality, Customer satisfaction, Business management performance.

1 | Introduction

The year 2020 was eternally marked by the sudden and unprecedented onset of the COVID-19 epidemic, a global crisis that reverberated across all sectors of society. As the world grappled with mutated viruses, stringent governmental epidemic prevention policies, and escalating costs of raw materials, the impact on Taiwan's tourism industry and overall social and economic development was nothing short of severe. Many

hotels, unable to withstand the economic turmoil, closed their doors, while traditional hotel operators, facing the dual challenges of the pandemic and generational transitions, opted to withdraw from the industry. In stark contrast, hotel groups endowed with substantial financial resources seized the moment to acquire smaller establishments, ushering in a new era of competition and challenges for traditional hotels. This study delves into the nuanced dynamics of this post-pandemic landscape, focusing on the transformative journey of Taiwan's Grand Earl Hotel, which underwent a metamorphosis under the stewardship of the Liu family.

The Grand Earl Hotel, a poignant case study, witnessed a significant turning point in 2009 when the Liu family assumed control. A poignant recollection highlights the initial challenges – an aging structure, suboptimal surroundings, limited spatial layout, and intricate property rights. Through a lens of dedication and hard work, the operators undertook comprehensive renovations: resurfacing exterior walls, renovating entire floors, and upgrading software and hardware infrastructure. These transformations are a testament to the resilience and entrepreneurial spirit exhibited by the hotel's management. Historically, the Grand Earl Hotel operated without a formal organizational structure or Standard Operating Procedure (SOP) standards, relying on the experiential insights of supervisors and a command-style teaching approach. This resulted in a workforce adept at problem identification but needing external assistance for resolution. The tumultuous challenges posed by the COVID-19 epidemic propelled the hotel service industry towards customer-oriented innovation, necessitating increased operating costs for survival. Amid the pandemic's impact, the strategic modification of the Grand Earl Hotel's software and hardware aimed to align service quality with evolving tourist expectations, enhancing organizational cohesion among management cadres and grassroots employees. Employing the PZB service quality conceptual model proposed by Parasuraman et al. [1], this study delves into the current service quality landscape at Taiwan's Grand Earl Hotel. Furthermore, utilizing Importance-Performance Analysis (IPA analysis) matrix, elements perceived by tourists as "low performance-high importance" are identified as priority improvement projects, signaling a proactive approach to elevate corporate operating performance in the dynamically evolving post-pandemic environment. This research contributes to theoretical understanding and offers a practical blueprint for navigating complexities within the hospitality sector during and beyond crises.

2 | Literature Review

2.1 | Analysis of the Impact of the Epidemic on Taiwan's Hotel Industry

Chan and Chen [2] research pointed out that with the vigorous development of the global tourism industry, tourism income has become one of the primary economic sources of various places in Taiwan. What's more, in the past 20 years, it can be seen that the government has actively promoted the development of domestic tourism and invested many resources. It has successfully built Taiwan into an essential travel and tourism brand and Asian destination that is "friendly, smart, and experiential." Zhang [3] believes that the sudden COVID-19 epidemic has seriously affected the development of the global hotel industry. Most governments of various countries have announced travel bans, and tourism operators are the first to bear the brunt. Some hotel operators have even laid off over 90% of their staff. Taiwan's hotel industry has also been severely affected. According to statistics from the Tourism Administration of Taiwan's Ministry of Transportation and Communications, Taiwan's hotel accommodation industry will generate revenue of 70 billion in 2020, attracting many operators to invest in operations. However, during the COVID-19 epidemic from 2020 to 2022, only 17% of Taiwanese people would choose hotels when traveling. In addition, the number of foreign tourists visiting Taiwan has also been significantly reduced due to the impact of the COVID-19 epidemic. Before the outbreak, the average room occupancy rate was 50%, but after the attack, it dropped to only 35.62%. The number of foreign tourists visiting Taiwan dropped to 140,479 in 2021, and the growth rate of hotels in 2022 showed negative growth.

2.2 | The Core Values of Taiwan's Grand Earl Hotel

The core value of an enterprise is the advantageous DNA of the enterprise, which is very important for the operation of the enterprise. It is also the corporate culture and value belief for the sustainable development of the enterprise. Robbins [3] believes that corporate culture is a consistent value perception within an organization that can distinguish differences between companies. O'Reilly, Chatman, & Caldwell (1991) pointed out that a company's core values are the key to guiding organizational behavior. They can provide employees with thinking and behavioral guidelines so that employees can follow them in many behaviors and make action decisions that maximize the company's interests. The following is an explanation of the corporate core values of Taiwan's Grand Earl Hotel.

(1)Safety: With an emphasis on safe travel, why should tourists choose this hotel? Because it can provide you with a safe living environment, like a second home when you are away.

(2)Stability: Emphasis on reasonably priced and comfortable accommodation. How can a hotel provide reasonably priced and comfortable accommodation? Through comprehensive professional evaluation and consideration, we improve the software and hardware to give passengers psychological stability.

(3)Peace of mind: Emphasizing unforgettable and considerate service, what can hotels do to create a touching, memorable, and warm accommodation experience for tourists? Always train colleagues' observation acumen, try their best to satisfy customers within their authority and ability, and help customers imagine more, which is to witness touching moments.

2.3 | Research on Service Quality

Many scholars have confirmed that service quality is highly related to customer satisfaction and corporate performance [2]–[7]. Therefore, in the face of a fiercely competitive environment, if an enterprise can provide excellent service quality in response to customer needs and satisfy customers, it will be an essential key to the enterprise's survival.

Gronroos [10] defined service quality as the difference between consumers' experience quality after receiving the service and their expected quality before receiving it. If the experienced quality exceeds the expected quality, the perceived quality is positive. Lehtinen & Lehtinen [12] proposed two ways to define service quality. One is from the perspective of the service production process. Service quality can be divided into entity quality, interactive quality, and corporate quality of the overall image and reputation of the company. The second is to explain from the customer's point of view that service quality is divided into process quality and output quality. Parasuraman et al. [1] proposed that the main difference between services and physical goods is that services have the characteristics of intangibility, heterogeneity, perishability, and indivisibility, which makes it difficult for consumers to state the quality of services expressly. At the same time, the service quality perceived by customers is defined as the gap between the service received by the customer and the service expected. A conceptual model of service quality with ten determining aspects of service quality and five critical gaps is proposed. berry et al. [12] further integrated the concept of service quality proposed in the past, and the ten aspects of measuring service quality developed into five measurement aspects: tangibility, reliability, and responsiveness, certainty, and consistency; this definition and measurement aspect has also been recognized by most subsequent scholars [12]–[14].

This study is based on PZB's service quality conceptual model and the core values of Taiwan's Grand Earl Hotel and defines each service quality gap as follows:

I. Gap 1: The gap between "services expected by tourists" and "managers' perception of the services expected by tourists." For example, The manager believes that passenger check-in should be completed within ten minutes, but the passenger's understanding should be completed quickly within five minutes.

II. Gap 2: The gap between "managers' perception of passengers' expected service" and "managers transform their perception of passengers into the company's service quality standards." For example, managers are

limited by their own resources or epidemic factors. They cannot provide free pick-up and drop-off services, which affects the services' quality.

III. Gap 3: The gap between "managers transform their perception of passengers into the company's service quality standards" and "the service quality provided by front-line staff." For example, managers will require front-line service staff to be kind and courteous when facing passengers. Still, the actual situation may be affected by accidental factors such as negative emotions in personal life, resulting in poor service attitudes that do not meet the standards set by the hotel.

IV. Gap 4: The gap between "the quality of service provided by front-line staff" and "the level of external communication by hotel planners." For example, the hotel advertises that the breakfast is a Chinese and Western buffet, but the proportion of Western-style meals is small.

V. Gap 5: The gap between "the service quality perceived by tourists" and "the service quality expected by tourists."

Sampson & Showalter [16] believe that IPA is a measure that considers the importance and performance of evaluation items to consumers and can prioritize specific service or product attributes. The IPA matrix analysis model is widely used in research in different fields, including corporate branding, channel location selection, and service quality analysis [16]–[19]. Zhang and Jia's [21] research further combined the PZB service quality gap model with the IPA model that evaluates the importance and performance matrix to evaluate the service quality of subway transportation. This study also refers to this research model and analyzes the importance and performance matrix of tourist accommodation to identify priority improvements in service quality and thereby improve business performance.

3 | Methods and Procedures

This study adopts a quantitative questionnaire survey. The questionnaire includes service quality issues in the three core value aspects of Taiwan's Grand Earl Hotel, with 36 questions. To make the subjects' understanding of the questionnaire content closer to the original meaning the researcher wanted to express, this study first conducted a pre-test to determine whether the subjects' knowledge of the questions was relative to the core value meaning defined by the company. Based on the pre-test results, the wording of the questionnaire was revised and adjusted to ensure that the survey results were closer to the research purpose.

3.1 | Measures

The questionnaire for this study was administered online from February 10 to March 30, 2022. There were 214 valid questionnaires, including 12 management members, eight planning and business staff, 13 front-line service staff, and 181 hotel guests of Taiwan's Grand Earl Hotel.

The reliability and validity analysis of the questionnaire in this study meets the internal consistency requirements of exploratory validation research. In the three major aspects of safety, stability, and peace of mind, the reliability of the questionnaire is greater than 0.85 for management, greater than 0.77 for planning and business personnel, and for frontline Service staff, greater than 0.95; for accommodation guests greater than 0.96. In addition, this study's relevant variables and measurement tools were compiled and collected through theory, literature, and related research, meeting the content validity requirements.

3.2 | Data Analysis and Results

This study analyzes the five major gaps in service quality and the importance of the accommodation attributes-service performance matrix of Taiwan's Grand Earl Hotel. The results are explained as follows:

3.2.1 | Analysis of 5 major gaps in service quality

Gap 1: The gap between managers' perception of customer expectations and customer expectations

Table 1. Service quality (gap 1) verification results table.

Dimension	Managers' Perception of Customer Expectations (A)		Customer Expectations (B)		A-B		t-Value	Significance
	Mean	SD	Mean	SD	Mean	SD		
Safety	4.9083	0.2109	4.2667	0.7037	0.6417	0.7937	2.801	0.017*
Stability	4.8681	0.3087	4.1389	0.8152	0.7292	0.9192	2.748	0.019*
Peace of mind	4.8571	0.3743	4.2976	0.6665	0.5595	0.8223	2.357	0.038*

Note:*p<0.05, **p<0.01, ***p<0.001

This study found that there is a gap between managers' perception of customer expectations and customer expectations. After statistical analysis, the results show that there are three aspects: safety (safe travel), stability (reasonable price and comfortable accommodation) and peace of mind (unforgettable and considerate service). There were significant differences (p=0.017*; p=0.019*; p=0.038*). Managers perceive that customers expect service quality to be higher than customers expect service quality.

Gap 2: The gap between managers' perception of customer expectations and service quality standards

Table 2. Service quality (gap 2) verification results table.

Dimension	Managers' Perception of Customer Expectations (A)		Service Quality Standards (B)		A-B		t-Value	Significance
	Mean	SD	Mean	SD	Mean	SD		
Safety	4. 9083	0.2109	4.5000	0.4973	0.4083	0.5435	2.603	0.025*
Stability	4.8681	0.3087	4.3333	0.5839	0.5347	0.6301	2.940	0.013*
Peace of mind	4.8571	0.3743	4.3929	0.5503	0.4643	0.7217	2.228	0.048*

Note:*p<0.05, **p<0.01, ***p<0.001

This study found that there is a gap between managers' perception of customer expectations and service quality standards. After statistical analysis, the results showed that there are three aspects: safety (safe travel), stability (reasonable price and comfortable accommodation) and peace of mind (unforgettable and considerate service). All showed significant differences (p=0.025*; p=0.013*; p=0.048*). Managers perceive that customers expect service quality to be higher than the service quality standards set by management.

Gap 3: The gap between service quality standards and service delivery.

Table 3. Service quality (gap 3) verification results table.

Dimension	Service Quality Standards (A)		Service Delivery		A-B		t-Value	Significance
	Mean	SD	Mean	SD	Mean	SD		
Safety	4.5000	0.4973	4.4417	0.6097	0.0583	0.8096	0.250	0.807
Stability	4.3333	0.5839	4.2708	0.5764	0.0625	0.9025	0.240	0.815
Peace of mind	4.3929	0.5503	4.2440	0.6260	0.1488	0.8965	0.575	0.577

Note:*p<0.05, **p<0.01, ***p<0.001

This study examines the gap between service quality standards and service delivery. Through statistical analysis, the results show that there is no significant difference in the three aspects of safety (safe travel), stability (reasonable price and comfortable accommodation) and peace of mind (unforgettable and considerate service). (p=0.807; p=0.815; p=0.577).

Gap 4: The gap between service delivery and external communication.

Table 4. Service quality (gap 4) verification results table.

Dimension	Service Delivery (A)		External Communication (B)		A-B		t-Value	Significance
	Mean	SD	Mean	SD	Mean	SD		
Safety	4.5250	0.3991	4.3750	0.4062	0.1500	0.6698	0.633	0.547
Stability	4.3646	0.4858	4.0313	0.4201	0.3333	0.7182	1.313	0.231
Peace of mind	4.2500	0.5051	4.2143	0.5332	0.0357	0.8571	0.118	0.909

Note:*p<0.05, **p<0.01, ***p<0.001

This study examines the gap between service delivery and external communication. Through statistical analysis, the results show that there is no significant difference in the three aspects of safety (safe travel), stability (reasonable price and comfortable accommodation) and peace of mind (unforgettable and considerate service) (p =0.547; p=0.231; p=0.909).

Gap 5: The gap between customers' expectations for service and the service they receive

Table 5. Service quality (gap 5) verification results table.

Dimension	Customers' Expectations for Service (A)		Actual Service Received by Customers (B)		A-B		T-Value	Significance
	Mean	SD	Mean	SD	Mean	SD		
Safety	4.5989	0.5737	4.5403	0.5832	0.0586	0.2677	2.943	0.004**
Stability	4.5451	0.5839	4.5124	0.5842	0.0327	0.2598	1.693	0.092
Peace of mind	4.6326	0.5269	4.6093	0.5332	0.0233	0.1887	1.660	0.099

Note:*p<0.05, **p<0.01, ***p<0.001

This study found that there is a gap in perception between customers' expectations for service and the service they receive. After statistical analysis, the results showed that there was a significant difference only in the aspect of safety (safe travel) (p=0.004*). For the rest, in terms of stability (reasonable price and comfortable accommodation) and peace of mind (unforgettable and attentive service), there is no significant difference in the perceived gap between customers' expectations for services and the services they receive. Regarding safety (safe travel), customers' expectations for service are higher than customers' perceptions of the service they receive. Importance of accommodation attributes-service performance matrix analysis (IPA analysis).

This study further uses IPA matrix analysis to understand the 36-item scores of hotel guests for Taiwan's Grand Earl Hotel. The results of the study are summarized in *Table 6*.

Table 6. Passenger Accommodation IPA Matrix Analysis.

Questionnaire Items	Accommodation Importance Evaluation		Actual Experience of Service Performance	
	Mean	SD	Mean	SD
Q1	4.4640	0.7491	4.3757	0.8043
Q2	4.6130	0.6188	4.5359	0.6369
Q3	4.6190	0.6087	4.5691	0.6429
Q4	4.6190	0.6087	4.5470	0.6702
Q5	4.6130	0.6365	4.5414	0.6622
Q6	4.6300	0.5878	4.5856	0.6408
Q7	4.5910	0.6313	4.5414	0.6622
Q8	4.5690	0.6429	4.5414	0.6366
Q9	4.6240	0.5795	4.5746	0.6247
Q10	4.6020	0.6296	4.5912	0.6044
Q11	4.5800	0.6240	4.5470	0.6449
Q12	4.6020	0.6556	4.5746	0.6157
Q13	4.5470	0.6702	4.5414	0.6538
Q14	4.6410	0.6131	4.5691	0.6514
Q15	4.5360	0.6791	4.4972	0.6551
Q16	4.5410	0.6366	4.4751	0.6714
Q17	4.4750	0.7496	4.4751	0.7715
Q18	4.4480	0.7407	4.4475	0.7629
Q19	4.4360	0.7620	4.4254	0.7755
Q20	4.4700	0.7268	4.4420	0.7403
Q21	4.3650	0.7744	4.5635	0.6259

Table 6. Continued.

Questionnaire Items	Accommodation Importance Evaluation		Actual Experience of Service Performance	
	Mean	SD	Mean	SD
Q22	4.5580	0.6610	4.5912	0.6225
Q23	4.5910	0.6572	4.5967	0.6035
Q24	4.6020	0.6384	4.5746	0.6677
Q25	4.6460	0.6297	4.6575	0.5998
Q26	4.6520	0.5825	4.6796	0.5548
Q27	4.6020	0.6117	4.6133	0.6188
Q28	4.6240	0.6076	4.6243	0.5890
Q29	4.6570	0.5905	4.5967	0.6216
Q30	4.5800	0.6502	4.5580	0.6440
Q31	4.6080	0.5923	4.6298	0.5783
Q32	4.6460	0.5743	4.6243	0.6076
Q33	4.5860	0.6233	4.5635	0.6259
Q34	4.6190	0.6267	4.5912	0.6225
Q35	4.6080	0.6108	4.6243	0.5890
Q36	4.6350	0.5866	4.5967	0.6216
Total of all questionnaire items	4.5778	-	4.5579	-

Continuing this study, the X and Y axes were cut into four quadrants based on the overall average value of passengers' importance evaluations on 36 items, which was 4.5778; the overall average value of actual service performance was 4.5579. This study uses importance as the X-axis and actual perceived service performance as the Y-axis, marking each attribute in a two-dimensional space, as shown in *Table 7*.

Table 7. Analysis of the four quadrants of the IPA matrix for tourist accommodation.

Quadrant Segmentation	Strategic Implications	Questionnaire Items		
		Safety	Stability	Peace of Mind
Quadrant 1 (High Performance-High Importance)	Keep maintaining	Q3、Q6、Q9、Q10	Q12、Q14	Q23、Q24、Q25、Q26、Q27、Q28、Q29、Q30、Q31、Q32、Q33、Q34、Q35、Q36
Quadrant 2 (high performance-low importance)	Invest too much			Q21、Q22
Quadrant 3 (low performance-low importance)	No need to worry	Q1、Q8	Q13、Q15、Q16、Q17、Q18、Q19、Q20	
Quadrant 4 (low performance-high importance)	Needs to be improved	Q2、Q4、Q5、Q7、	Q11	

4 | Managerial Implications

This study explores the five major gaps in service quality of Taiwan's Grand Earl Hotel, and uses IPA analysis to identify the priority improvements the company should make to improve hotel operating performance. This study found that the gap 1 between managers' perception of customer expectations and customer expectations was statistically significant. The results showed that in the three aspects of safety, stability, and security, managers' perception of customer expectation of service quality was higher than that of customers'

expectation of service quality. In a management sense, managers raise their service quality requirements and adopt higher standards to treat customer expectations.

Gap 2 found a gap between managers' perceptions of customer expectations and service quality standards. Through statistical analysis, the results showed that managers' perceptions of customer expectations of service quality were higher than the service quality standards set by managers, and there was a statistically significant difference. Regarding management implications, this means that although managers adopt higher self-service quality requirements, most are due to practical conditions, such as employee quality and operating cost considerations, so the actual service quality standards set are lower than the ideal ones.

In Gap 3, it was found that there was no statistically significant difference between service quality standards and service delivery. In a management sense, Taiwan's Grand Earl Hotel will deliver reciprocal services to customers by the established service quality standards.

Service delivery and external communication explored in Gap 4 also showed no statistically significant differences. In a management sense, this means that the messages communicated by Taiwan's Grand Earl Hotel to the outside world are consistent with the service quality delivered to customers.

Finally, in Gap 5, the gap between customer expectations for service and customer service received was found. After statistical analysis, the results showed only a significant difference in safety. Regarding management implications, this means that Taiwan's Grand Earl Hotel should improve this aspect in the future.

In addition, after analyzing the four quadrants of IPA for tourist accommodation evaluation, this research case listed the low-performance-high importance projects in the fourth quadrant of IPA analysis as priority improvement projects and requested improvement suggestions through the company's supervisor meetings. Relevant improvement suggestions are shown in Table 8 below.

Table 8. Priority improvement suggestions from IPA analysis

Service Quality Issues	Specific Suggestions for Improvement
Q2: Maintenance of hotel public area equipment and facilities to ensure fire safety	1.Set up a public broadcast wall in the lobby, focusing on hotel fire safety maintenance and promotion of the use of fire protection equipment in public areas. 2.While guests are having breakfast, the restaurant plays the hotel's monthly fire drills and escape instructions.
Q4: Maintenance of hotel room equipment and facilities to ensure fire safety	1.After guests enter the room, set the TV to broadcast for 1-2 minutes, focusing on equipment maintenance, escape guidance and fire safety promotion.
Q5: Use hotel room equipment and facilities to maintain epidemic prevention, hygiene and safety	1.After guests enter the room, set the TV to broadcast for 1-2 minutes to promote the hotel's specific epidemic prevention and health safety measures. 2.Increase the epidemic prevention work carried out by housekeeping and counter staff every day, and make a heart-warming short video for broadcast.
Q7: Maintenance of hotel restaurant equipment and facilities to ensure fire safety	1Public broadcast on in-room television to promote that restaurant and kitchen operations comply with fire safety requirements. 2.While guests are having breakfast, the restaurant also plays the hotel's monthly fire drills and escape instructions.
Q11: Hotel public areas provide comfortable and clean rest facilities	1.Increase cleaning staff's awareness of public area hygiene through education and training. 2.Clearly divide the responsibilities for public space cleaning areas so that cleaning staff can keep an eye on the cleanliness of public areas and keep recreational facilities clean at all times.

5 | Conclusion

The COVID-19 pandemic in 2020 precipitated unprecedented challenges for Taiwan's tourism industry, necessitating reevaluating strategies for recovery and sustained growth. The epidemic's aftermath exposed traditional hotel service providers, such as the Grand Earl Hotel, to the dual pressures of rapid environmental changes and intensified competition from digitally transformed, innovative counterparts. Against this backdrop, this study has illuminated the critical role played by corporate core values in shaping the service quality management strategy within the Taiwanese hotel industry. Recognizing the imperative of sustainability and customer approval, exploring Grand Earl Hotel's core values offers valuable insights into navigating the evolving landscape. Moreover, the utilization of IPA analysis has discerned pivotal improvement areas, guiding the formulation of priority projects aimed at augmenting consumer perception of the hotel and elevating overall service satisfaction. As the industry charts a course through the post-epidemic era, this research contributes to the theoretical understanding of the interplay between corporate values and service quality and provides practical recommendations for hotels to thrive in a dynamically changing environment.

In this study, the number of valid questionnaire respondents for the internal staff questionnaire of Taiwan's Grand Earl Hotel was relatively small compared to the number of hotel guests. A census has been taken at the management level, planning, and business staff; all colleagues must fill it out. However, to avoid personnel turnover during the epidemic, front-line service staff are mostly scheduled for fixed periods, so only 80% of the people fill out the questionnaire. If we continue to study this topic in the future, we can increase the number of effective questionnaires by adding additional incentives for internal front-line service personnel to fill in the questionnaires. In addition, Gap5 cross-analysis can also be included in the demographic variables of accommodation tourists, and the research results obtained will have more practical significance.

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Author Contributaion

Conceptualization, C. H. Chu.; writing—original draft preparation, C. H. Chu.; writing—review and editing, C. H. Chu.; methodology, S. C. Liu.; software, S. C. Liu. All authors have read and agreed to the published version of the manuscript.

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Data Availability

All the data are available in this paper.

Conflicts of Interest

The authors declare no conflict of interest.

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