



Performance measurement practice in an independent hotel context

Performance measurement practice

A case study approach

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Abstract

Purpose – The aim of this work is to explore performance measurement practices in the context of an independent hotel in Northern Cyprus.

Design/methodology/approach – The study was conducted in a 392-room five-star resort hotel over a nine-week period using multiple data collection methods comprising semi-structured interviews, documentation collection and observation. In the context of the case hotel, three decision-making groups – employees, managers, and regional executive – were involved in order that the performance measurement and the decision-making mechanism could be described.

Findings – The findings indicated six main themes, which are grouped under business dynamics and overall performance, employee performance, customer satisfaction, financial performance, and innovative activities performance measures, so that understanding the type, the communication process and the purpose of utilising the performance measures is described and analysed.

Originality/value – This paper presents the results of performance measurement practice of an independent hotel setting, providing in-depth information about the context of the business, the decision-making process and the information flow. Also, the paper documents performance measurement practices in the hospitality management field, providing an insight into the kinds of measures used by decision-makers of an independent hotel business in Northern Cyprus.

Keywords Hotels, Performance measures, Case studies, Hotel and catering industry, Northern Cyprus

Paper type Case study

Introduction

The importance of performance measurement practices for the decision-making processes of organisations is generally well documented in the field of management accounting, but less so in the hospitality management literature. Moreover, although it is evident from the generic management literature that performance measurement is a contextually defined phenomenon, there is a limited number of detailed studies into performance measurement practices in service businesses in general and the hospitality industry in particular. Thus, the aim of this work is to explore performance measurement practices in the context of an independent hotel undertaking in Northern Cyprus.

The research is based on “what-how-why” dimensions of performance measurement from the perspectives of three respondent groups – employees, middle managers and senior managers. The data analysis revealed an in-depth knowledge of



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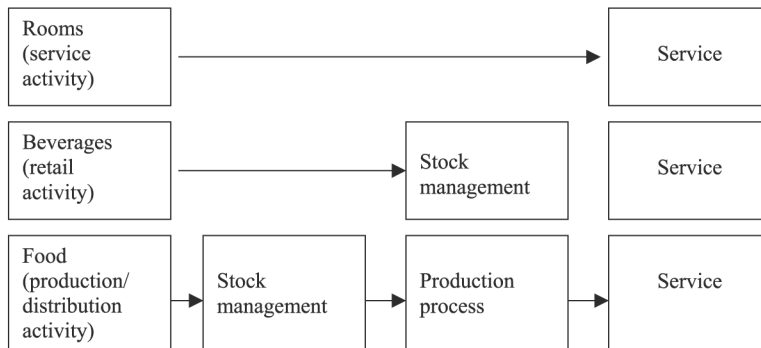
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the relationship between the choice of performance measurement, the information flow and the decision-making activity.

Performance measurement

Information regarding end results of operations is traditionally provided by financial performance measures which were largely based on the comparison of budgeted and actual financial results. In the past decade or more, financial measures of performance have received severe criticisms for their short-termism (Doyle, 1994; Wilson and Chua, 1993), lacking in the provision of past information relative to ongoing operations (Lynch and Cross, 1991; Emmanuel *et al.*, 1990; Hilton, 1994), reflecting results of operations rather than managerial efforts (Emmanuel *et al.*, 1990) and for lacking the balance between the financial and operational measures (Kaplan and Norton, 1992). Notwithstanding these criticisms, businesses need to set measures in the context of strategy and the competitive environment (Fitzgerald and Moon, 1996) and understand the requirements of different stakeholders in relation to their emphasis on various measures (Harper, 1984; Bhimani, 1993). As a result, new systems that place financial measures as one dimension of the decision-making process and that incorporate financial measures with operational measures of performance have emerged. One of the earlier models developed is “critical success factors” (Bullen and Rockart, 1981) which provided a basis to determine performance measures in relation to management goals, with a number of subsequent studies relating the approach to the hospitality industry (Geller, 1985; Croston, 1995; Brotherton and Shaw, 1996). As industry characteristics and the business context are important elements of performance measurement systems, some models have been developed to reflect particular industries, such as the “performance pyramid” for manufacturing industry (Lynch and Cross, 1991) and a “results and determinants matrix” for service industry (Fitzgerald *et al.*, 1991). However, the four main distinctions – *intangibility*, *heterogeneity*, *simultaneity* and *perishability* – between manufacturing and service businesses “...make it difficult to transfer precepts from one to the other ...” (Fitzgerald *et al.*, 1991, p. 2) and thus, different approaches and models are needed to satisfy the industry requirements. Also, the need for incorporating the different dimensions of business activities into performance measurement systems has led to the development of models including Kaplan and Norton’s (1996) “balanced scorecard” and, again, the Fitzgerald *et al.*’s (1991) matrix. The Tableau de Bord, meaning “dashboard” or “instrument panel”, has been an important management control tool used in French enterprises for more than 40 years and is believed to have similar attributes with balance scorecard with the exception that the latter is developed as a strategic tool.

Performance measurement is a contextually defined phenomenon in that similar measures may have varying importance and meaning in different organisations (Euske *et al.*, 1993), so their understanding requires in-depth fieldwork in particular organisational situations (Ahrens and Chapman, 1998). Thus, recognising the distinctive characteristics and the business context of the hospitality industry, particularly in relation to “business orientation” (Kotas, 1975), plays a very important role in determining the appropriate performance measurement system (Harris and Mongiello, 2001a). Harris (1999) highlights the comprehensive nature of hotel operations and the “total hotel product” experience received by customers (Figure 1). Furthermore, in terms of industry context, key distinctions of hospitality firms



Source: Harris (1999)

Figure 1.
Hotel operations showing
key activities and the
associated elements

influence management decision-making; exemplified by industry-related and business-specific accounting and control systems. For instance, the Uniform System of Accounts for the Lodging Industry (1996) is the industry standard for recording and analysing accounting data, particularly with regard to national, international and global hotel chains; though the extent of acceptance and usage in independent hotels is as yet less clear. However, since industry characteristics play a role in the development of appropriate accounting and control systems (Kotas, 1975), there can be a discernible link between industry context and appropriate performance measurement.

Although there has been significant growth of national and international hotel chains in recent decades, independent hotels continue to dominate the industry in many countries yet often receive scant attention by researchers (Main, 1995; Shaw and Willams, 1994). However, in order to satisfy rising customer expectations and confront increasing competition, independent hotels will need to place greater emphasis on the development of their own performance measurement systems in a strategic context, notwithstanding the fact that size is likely to cause differences in formalising strategy and mission (Bhimani, 1993).

In a recent study, Atkinson and Brander-Brown (2000) found that hotel companies place greater emphasis on financial performance (though other dimensions are recognised as the means of delivering long-term financial success). The work of Harris and Mongiello (2001b) suggests that financial measures are prominent, but not dominant, in hotel general managers' decision-making.

Case study background

Tourism is designated as the "leading sector" for the economic development of Northern Cyprus. In recent years growth in the number of hotels has resulted in increased competition and a growing awareness of the need for effective decision-making. According to ownership classification of hotels in Northern Cyprus (Tourism Planning Office, 2002), independent hotels form a significant component of the tourism and hospitality industry, such that, some 45 per cent of hotels are sole-proprietorships and 40 per cent are partnerships. Therefore, one area that can potentially make a contribution to management decision-making in the Northern Cyprus hospitality industry is performance measurement in the context of independent hotels.

The case hotel is located at the Eastern Mediterranean coast of Northern Cyprus. The property is a 392-rooms five-star hotel with a total bed capacity of 912, employing an average of around 190 employees. The food and beverage facilities include three restaurants, four bars and extensive banqueting capacity, along with a 24-hour room service. The leisure centre comprises three swimming pools (one indoor and two outdoor), jacuzzi and sauna facilities.

Research design

The “exploratory case study” method was selected as the vehicle to carry out the primary data collection as the aim of the fieldwork is to explore and explain the practice of performance measurement in a single independent hotel setting. This method of approach is regarded as particularly appropriate in situations where contextual studies are being undertaken. For instance, Ryan *et al.* (1992) stresses the importance of using case studies for understanding the accounting practices in their own business context, while Yin (1994) emphasises the need for having no control over the events.

The multiple methods of data collection comprised interviews, documentation collection and observation. In order to obtain detailed information concerning the performance measurement practices, semi-structured interviews were carried out throughout the establishment hierarchy, categorised into three respondent groups, namely employees, managers and regional executive. To provide corroborated evidence for understanding the decision-making mechanism and the performance measures utilised, documents including financial statements and front office reports were gathered from relevant departments. Observation of operations was also undertaken as this was important for understanding the procedures and systems of the business, and for scrutinising the data.

The case hotel was initially visited in order to become familiar with the environment and identify the respondents of the research. A property-awareness questionnaire was completed with the co-operation of the assistant general manager and a detailed interview schedule agreed. A total of nine weeks were spent in the hotel on a planned basis in order to carry out the interviews and observations, and collect and/or scrutinise documentation. The interview process comprised individual interviews, data transcription and subsequent validation by respondents. During each visit, the operations, information flow, and internal functioning of the departments were reviewed and relevant documentation collected and filed. A bottom-up approach (ascending seniority) for interviews was utilised for the detailed collection of data, presented in Table I.

Findings

The analysis was carried out by coding and grouping the data using a “what-how-why” matrix. This information was tabulated for each of the respondents in Table I in the same ascending order so that commonalities and differences in responses for a similar theme could be identified.

As a result of the interpretation and coding process, the following six themes emerged from the data:

- (1) *Business dynamics*. Concerned with the decision-making and information flow in the departments of the hotel.

Respondent (ascending seniority)	Method
Front office staff	Interview, documentation, observation
Cost accountant	Interview
Project manager's secretary	Interview
GM secretary	Interview, documentation
Front office manager	Interview
Housekeeping manager	Interview, documentation
Personnel manager	Interview
Accounting manager	Interview, documentation
Guest relations manager	Interview, documentation, observation
Food and beverage manager	Interview
Assistant general manager	Interview, documentation
Regional executive	Interview

Table I.
Research respondents
and data collection
method

- (2) *Overall performance measures.* Identified the performance measures utilized by different departments in order to summarize the performance of the whole establishment.
- (3) *Employee performance measures.* Revealed the important role of human resources in providing room, food and beverage and leisure services.
- (4) *Customer satisfaction measures.* Reflected the significance of understanding the customer requirements and developing systems accordingly.
- (5) *Financial performance measures.* Identified the financial performance measures utilized at different levels of the business and the rationale for utilizing such measures.
- (6) *Innovative activity measures.* Identified the new activities, products and different ways of delivering service to customers and the measurement of their outcome.

The following section discusses the above six themes that emerged during the analysis of the data of the case hotel.

Business dynamics

As a result of analysing the responses, the decision-making rationale is determined to play an important role in understanding the performance measurement system. For example, one way of making decisions is on a “real-time” basis where a decision, such as a problematic “service encounter”, is made simultaneously or (immediately) after an event. Another decision-making approach would reflect a less immediate basis where tactical issues, such as pricing decisions, are addressed.

One of the departments that are involved both in routine activities and urgent problem solving of customers is the guest relations department. This department assumes responsibility for customer problems, ideas/suggestions and requirements. Verbal communication between guest-relations staff and the customer is the main system of responding simultaneously to customer requirements. There are, also, periodic indicators of performance from the guest comment cards which generally need verbal confirmation – as explained by the guest relations manager “First, I look at the documented feedback from customers and then ask them directly in order to get the

detail...". Thus, the guest-relations manager plays an important liaison role in identifying and passing on long-term and common problems to management in order to develop new and improved methods and strategies for satisfying guests.

The food and beverage department incorporates both the production and service elements of work that requires different ways of administration. The food and beverage service employees have high degree of customer interface and thus mainly respond to immediate problems and requests of guests instantly, whereas kitchen has a different way of working. Food production employees depend on documented information such as monthly food cost and sales reports so any decisions with regard to food production is taken at the department heads meeting.

It become particularly apparent that the front office department is the core area of the business where employees deal with both routine questions and urgent problems of guests. The front office manager summarised the importance of this section by remarking that "...customers' perception of the hotel is the front office..." to mean that the customers have strong feelings in terms of their perception of the hotel and the service purchased from the front office. Both the employees of the front office department and the senior management of the hotel recognised standardisation and consistency of service as important elements of their work. In addition to the written working principles, service standardisation is achieved through communication and the simultaneous correction of real-time mistakes during service delivery. Observation of the responsible person at the customer interface is believed to be the critical measure.

The assistant general manager stated that "...daily developments are solved verbally..." which means having regular meetings with department heads in order to gain continuous feedback regarding events, customers and related activities. This is thought by management to be effective and practical, as simultaneous feedback can be provided to satisfy customer needs during their stay. In addition to the verbal communication, instant access to formal information is provided to all levels of management and staff through the internal computerised network system.

Overall performance measures

In this section, the term "overall" is used to mean the measures that reflect periodic, long-term, and organisation-wide assessment. The kind of measures utilised for assessing periodic success of the hotel as perceived by different departments and management, are presented in Table II.

The operational measures of success, such as guest satisfaction, seemed to be the favoured indicators for the operational departments. For instance, the front office department is highly concerned with guest satisfaction measures because the work is defined as "...the place the guest first sees and where the first impression is gained..." (front-office manager). Another operational department, food and beverage, referred to a number of operational measures as important for summarising the performance. However, the food and beverage manager stated that "...the cost is undoubtedly the first measure, then customer and then the employee satisfaction". In contrast, both the general manager and the regional executive indicated the importance of attaining a certain level of service quality as this has a leading role in satisfying guests and for sustaining long-term success. In addition, average occupancy and the corresponding room rate are perceived to be important indicators of performance for a period. The

Kind of measures	Front office	HK	F&B	A/C	Guest relation	GM	Regional executive
Guest satisfaction	✓	✓	✓	✓	✓		
Service standardisation		✓					✓
Service quality	✓	✓	✓			✓	✓
Employee satisfaction			✓	✓			
Average occupancy	✓					✓	✓ variance to forecasts
Profitability				✓			✓
Costs			✓				
Market share	✓					✓	
Marginal income						✓	
Payback time	✓					✓	
Room rate						✓ in relation to quality	✓ in relation to occupancy
	✓ in relation to occupancy					✓ in relation to quality	

Notes: HK = Housekeeping; F&B = Food and beverage; A/C = Accounting; GM = General management

Table II.
Kind of performance indicators used by different departments of the hotel in order to measure the success

assistant general manager also emphasised the importance of market share measures – particularly with respect to new investments – when the overall success of the hotel is examined.

Employee performance measures

In general, managers emphasised the importance of “presence” (being around the business) and being able to measure (assess) the success of employees as they are working. For instance, the front office manager emphasised that “...we should never stay in the office. . .we need to have a presence at all times”. Although the hotel has a wealth of services and products to offer, the critical factor is seen to be the overall impression gained by guests during their stay. As mentioned by the assistant general manager “...one mistake takes it all...” reflecting the need for individual departments to support one another and to support the overall effort, as the customer sees the hotel as a total product. The employee performance measurement methods in operational departments and with regards to general management are presented in Table III.

Observation is a favoured method of measuring employee performance in the operational departments. For instance, the food and beverage department manager stated “...during the service, I observe from where I can see everything”. Guest comment card results are utilised for measuring the performance of employees, normally on a monthly basis. Selection of the best performing departments and employees are determined from these evaluations. Face-to-face communication and receiving the operational and/or personal problems, feedback and ideas are seen as important to establish and maintain an information flow at different levels of the organisation.

Customer satisfaction measures

On entry to the hotel, the first thing that is seen is the guest relations desk – this is an explicit symbol of the customer-focused approach of the business.

The guest-relations manager is responsible for collecting the customer satisfaction information from the rooms, restaurant and the lobby. The aim is to collect 80-100 guest comment cards per week in order to access guest satisfaction information and take appropriate action. The outcome of the guest comment cards are also used to determine the best performing departments. Additionally, the guest-relations staff routinely circulate through the hotel to talk to guest as they are receiving the service. This is perceived to be the most critical measure for timely solutions to customer problems and improving the current level of satisfaction. The food and beverage and front office managers believe that observing at the time of service and talking to the customers on a routine, real-time, basis is a crucial element of monitoring activities. In

Table III.
Key employee performance measurement methods in operational departments and in the general management team

Employee measures of performance	Front office	Food and beverage	Housekeeping	General management
Observational evaluation		✓	✓	
Guest comment card evaluations	✓	✓		✓
Employee turnover				✓
Daily staff charts				✓
Employee complaints/feedback		✓	✓	✓

this way, it is insured that customer problems are resolved (or at least addressed) during their stay, rather than taking actions after a dissatisfied guest has checked out of the hotel. The assistant general manager also believes that guest satisfaction information is a valuable decision-making tool; particularly when it reaches the decision-makers whilst the customer is still on the premises. He emphasised the importance of a communicative approach to management at all levels that, therefore, encourages employees and managers to be responsive and communicative with customers. Additionally, feedback from customers after their visit, such as fax and letters is also considered as an important indicator of guest satisfaction. Sustaining repeat business is also regarded as a critical indicator of success and, therefore, the results of the guest comment cards and “after-the-stay” mail can provide an indication of problem areas related to attaining better repeat customer figures.

Financial performance measures

Dissemination of financial reports are limited to the senior management, including the assistant general manager, general manager and the regional executive, with only the exception of the food and beverage department head receiving the food and beverage cost reports. However, with the use of information technology, all department heads can access certain key information at any time of day, including the occupancy figures (totals and according to boarding types), revenue (for rooms, bars and restaurant and other operational departments) and the number of employees at work. Table IV summarises the key financial measures used by the food and beverage department head, assistant general manager, general manager and the regional executive on a routine basis.

As can be seen from Table IV, there is a strong emphasis on the use of food and beverage costs by those who receive financial reports. The assistant general manager, general manager and the regional executive, to a large extent, utilise room occupancy information in relation to the budgeted expenses, income per-head, and room revenue per-head. The other income, which measures the success of selling ancillary services (entertaining guests and serving them in the property), is perceived by general management to be particularly significant for assessing the success of innovative activities. In addition, they regard the revenue performance figures as key indicators of

Financial measures used	F&B head	General manager and asst. gm	Regional executive
F&B costs in comparison with budget	✓	✓	✓
F&B revenue	✓		
F&B expenses	✓		
Standard recipe costing – variance	✓		
Room occupancy against to budget		✓	✓
Revenues of revenue centres in comparison with budget		✓	
Expenses in comparison with budget		✓	✓
Income per head		✓	✓
Room revenue per head		✓	✓
Other income (extra)		✓	
Payroll expenses (total and departmental)			✓
Net income			✓

Table IV.
Type of financial measures reported and used by the food and beverage department head, assistant general manager, general manager and the regional executive

success for individual departments, though net income and the payroll figures are perceived to be important by the regional executive.

The physical investment analysis of the business is an area the general management is considering in the intermediate and long-term. Investment appraisals are measured in terms of return on investment and payback period. For the longer-term, the investment budget and the actual figures are compared.

Innovative activity measures

The term “innovation” is widely perceived to relate to the entertainment activities and variations in food and beverage products in order to increase in-house sales and “to keep things on the agenda . . .” (guest relations manager). Innovative activities are mostly related to food and beverage department’s operations, and are seen in terms of revisions to food menus, beverage choice, and variety in bar operations and banqueting. The additional income per head (and in total), together with the change in the number of guests are the main two ways of measuring the success of the innovative activities. The aim of the hotel is to increase the ancillary spend of guests during their stay and to attract customers from the local community. In addition to the quantitative information, customer communication is regarded as another simple yet reliable method of measuring the success of such activities. It is believed that “. . .only customers can tell us what should be there for them so that they would spend more . . .” (assistant general manager).

Discussion and conclusion

The “what-how-why” matrix analysis of the independent case hotel has highlighted some significant issues concerning the nature of the performance measurement practice, the type of information flow, the decision-making system and the structure of the business.

The study yielded valuable information about the decision-making system and the operations of the departments. Real-time (simultaneous) decision-making is implemented by operating departments that have a large degree of customer interface, such as food and beverage, front office and the guest relations. The primary activity of these departments is service delivery, involving a high degree of customer interface. The evidence suggests that the department managers prefer to monitor guest satisfaction using face-to-face verbal communication and observation by personal presence. General management utilise overall success indicators, such as the capacity management results in the form of occupancy, rate and total room revenue generation. However, although the case hotel has a wealth of services and products that can be measured and assessed, the most critical aspect is seen to be the overall impression gained by the guests during their period of stay. In this regard, management are required to strike a balance between providing an overall guest experience and operating the various room, food and beverage and leisure facilities as discrete services. This is achieved through continuous observation and real-time on-the-job control measures by department heads, which means a presence at all times.

The main effort of the management and the employees is to satisfy the customer during their stay and respond to their requirements on a real-time basis. Talking to guests and receiving their reactions and responses are seen as key guest satisfaction indicators, whereas guest comment card responses are regarded as helpful in gaining an

awareness of general problems and repeated complaints. Guest satisfaction information is also applied in such activities as evaluating employee performance for the purpose of recognition programmes, such as determining “employee of the month” awards.

Although, there is clear evidence that the hotel monitors operational performance in considerable detail, the financial measures are used to a large extent for measuring the performance of the hotel, particularly by the three senior management decision-makers – the assistant general manager, general manager and the regional executive. The statement of the regional executive “...in the short-term the profitability and occupancy are the best indicators...” clearly highlight the emphasis. Budget variances of revenue and expenses are the most commonly reported and used measures for these decision makers. While most of the department heads do not receive financial reports, the availability of computerised information systems in the hotel allows them regular access to revenue related figures.

Clearly, understanding performance measurement practice of an independent hotel requires an understanding of the context of the business, its constituents in terms of the decision-making process and the information flow. Additionally, it became apparent that the kind of measures used and the way the measures are perceived is different at various levels of the business. As a result of the simultaneity element of the service, which requires real-time measures during operations, more guest-related qualitative measures in the form of observation and verbal communication are utilised in operational departments. However, more quantitative measures are reported and used by the senior management in order to assess the outcome of the operational efforts through financial indicators. Thus, interestingly, performance measurement practice in the case hotel identifies guest satisfaction measures as the key indicators at the operational levels and financial measures at the senior management levels.

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