



## International Journal of Contemporary Hospitality Management

The balanced score-card: short-term guest or long-term resident?

Jackie Brander Brown Brenda McDonnell

### Article information:

To cite this document:

Jackie Brander Brown Brenda McDonnell, (1995), "The balanced score#card: short#term guest or long#term resident?", International Journal of Contemporary Hospitality Management, Vol. 7 Iss 2/3 pp. 7 - 11

Permanent link to this document:

<http://dx.doi.org/10.1108/09596119510146751>

Downloaded on: 25 August 2014, At: 22:07 (PT)

References: this document contains references to 10 other documents.

To copy this document: [permissions@emeraldinsight.com](mailto:permissions@emeraldinsight.com)

The fulltext of this document has been downloaded 5490 times since 2006\*

Access to this document was granted through an Emerald subscription provided by 515654 []

### For Authors

If you would like to write for this, or any other Emerald publication, then please use our Emerald for Authors service information about how to choose which publication to write for and submission guidelines are available for all. Please visit [www.emeraldinsight.com/authors](http://www.emeraldinsight.com/authors) for more information.

### About Emerald [www.emeraldinsight.com](http://www.emeraldinsight.com)

Emerald is a global publisher linking research and practice to the benefit of society. The company manages a portfolio of more than 290 journals and over 2,350 books and book series volumes, as well as providing an extensive range of online products and additional customer resources and services.

Emerald is both COUNTER 4 and TRANSFER compliant. The organization is a partner of the Committee on Publication Ethics (COPE) and also works with Portico and the LOCKSS initiative for digital archive preservation.

\*Related content and download information correct at time of download.

# The balanced score-card: short-term guest or long-term resident?

*Jackie Brander Brown and Brenda McDonnell*

**Can the balanced score-card overcome the defects inherent in traditional performance measures?**

## Introduction

It has been recognized for some time, by both practising managers and academic researchers alike, that no one performance measure can adequately meet the needs of management in a competitive environment. Indeed, the traditional use of profit-based performance measures by many organizations has been criticized on a variety of fundamental grounds – for instance their relative incompleteness and lack of accuracy and neutrality[1], their encouragement of short-termism[2] and their lack of “balance”[3].

These problems are further accentuated in service industries where there are particularly significant problems in the determination and specification of objective, tangible, measurable outputs. This is all the more important given the increasing significance of the hotel sector in a global context and given the diversity of the services and products hotels typically provide. It is therefore concerning – but not that surprising – that it has been claimed that “...the search continues to find a superior performance measurement method in the hotel industry...”[4]

One performance measurement method which has been recently developed to overcome the defects inherent in the use by organizations of the more traditional performance measures is that of the balanced score-card, which, while giving managers a balance of information from a variety of different perspectives vital to all organizations, also minimizes the potential of information overload by limiting the number of individual measures included. Could this approach be a long-term solution to the “superior performance measurement method” the hotel sector is apparently looking for – or is it just a short-term, passing fad?

## Hotel sector performance measures: empirical evidence

Empirical research carried out in the USA, notably by Geller[5] and Umbreit and Eder[4], indicates that hotel companies appear to utilize a wide range of measures – including not only traditional financial accounting measures, but also indicators of managerial behaviour as well as various other outcome measures of effectiveness.

Geller established, through wide consultation with the management of a number of hotel companies, the most commonly used measures of performance in the US industry and their relative ranking in terms of frequency of use. The results of this survey are shown in Table I.

It is interesting to note that a considerable proportion of these performance measures deal specifically with such non-financial/non-quantitative aspects as that of guest satisfaction and employee attitude – areas often considered critical to the “success” of hotel companies.

Despite the availability – and claimed use – of such a wide range of performance measures by hotel companies, there is still concern that hotel managers may not be receiving the information they really need. They may in fact be “overloaded” by the sheer volume of information which is available to them. Further, there is no evidence to suggest that the range of performance measures used by hotel managers represents an appropriate or effective balance of measures relative to the sector’s particular characteristics and circumstances.

It may be useful then at this stage to consider these and other related concerns more fully.

## Hotel sector performance measures

The empirical evidence regarding the performance-measurement process in hotel organizations gives rise to some cause for concern. First, hotel information systems have been found to evolve gradually over time – they are

**Table I.** Performance measures most commonly used by US hotel companies

Measure	Rank
Occupancy percentage	1
Guest comment cards	2
Employee turnover	3
Inspections	4
Average rates	5
Rate of internal promotion	5
Rate of repeat business	6
Rate of return on investment	7
Sales revenue	8
Profit/cash flow	9
Scientific sampling of guests	9
Complaint letters	10
Gross operating profit	11
Outside "shoppers"	12
Employee opinion surveys	12

Source: [5]

only rarely planned and implemented deliberately with management's decision-making needs in mind[5]. Further, hotel information systems have been found to lag some way behind the range of techniques available[5], with potentially serious implications. For instance, it has been noted that the more traditional performance measures currently being used by hotel managers – such as occupancy percentages, profit indicators and return on investment – are now thought to provide poor and misleading signals, which do not adequately support the needs of today's organizations.

Second, there is an apparent high level of interest shown by hotel management in human resources, guest acceptance, managerial abilities and marketing[5,6]. However, current management information systems are relatively weak in these areas – which is perhaps not surprising, as it is well recognized that these are difficult areas to measure.

Third, it is considered essential that hotel companies develop performance measures unique to their particular market position, age, management style, financial strength and competitive strategy[5,7]. Moreover, such appropriate performance measures will need to change as the organization changes[8].

It is also of some concern that current hotel performance measures take little account of the likely time-lags that exist between action and effect[4]. Awareness of these time-lags is vital, both with regard to the frequency with which performance measurements are carried out and reported, and in regard to the implications associated with maintaining competitive advantage.

Consequently, even though managers in hotel companies may be inundated with printouts, reports and statistics, it does not necessarily follow that they are receiving the information needed to support effective planning, decision making and control activities. In order to overcome the deficiencies noted and to address properly the needs of hotel companies, it may be useful for hotel managers to consider the balanced-score-card approach developed by Kaplan and Norton[3].

## Balanced score-card

### General considerations

The balanced-score-card approach aims to provide management with a set of measures which combine to give a "comprehensive but quick" view of the business. Indeed, it is suggested that the score-card particularly meets the information needs of managers by combining in a single performance-measurement report the "...many disparate elements of a company's competitive agenda..." while "preventing" suboptimization by managers, as they must consider all of their organization's significant performance measures together[3].

The "comprehensive" nature of the balanced score-card is demonstrated by the four interlinking perspectives shown in Figure 1.

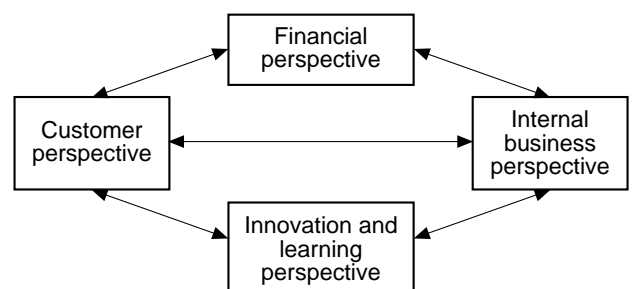
### Financial perspective

Properly designed financial perspective performance measures can enhance management planning, control and decision making. Moreover, they can serve to remind executives that any changes they seek to make – for instance in service quality – will only ultimately benefit their company if they lead to improvements in the overall "bottom-line" view of their organization.

### Customer perspective

As already noted, the customer perspective represents a significant area of concern for managers in the hotel sector and indicates a need for performance measures

**Figure 1.** The perspectives linked by the balanced score-card



Source: [3]

which can adequately reflect such important customer-oriented factors as the quality of services provided and the increasing incidence of non-financial competition between hotel companies.

#### **Internal perspective**

Management need to decide which operations, processes, competences and skills their organizations must excel at if customer demands are to be met adequately. Moreover, it is essential that such internal measures relate to those areas which are most likely to have the greatest impact on customer satisfaction.

#### **Innovation and learning perspective**

If hotel organizations are to be successful – and, it is to be hoped, remain successful – they must continually make improvements both to their existing services and to their operations and processes, as well as developing and introducing new ones. It is only by this continual process of improvement and innovation that companies can grow.

#### **Implications**

Keeping this balance of perspectives in mind, there are a number of important implications which management in all forms of organizations – not least the hotel sector – should consider with regard to the balanced-score-card approach. First, that the score-card emphasizes vision, strategy, competitive demands and the need to keep organizations both looking and moving forward – rather than the more traditional focus on control. Indeed, it has been demonstrated that the balanced score-card appears to be most successful when it is used to drive the process of change[9].

A second implication is that a properly designed score-card should help management to understand the many important interrelationships within their organizations, which more traditional measures generally mask or even ignore. Moreover, the measures incorporated in a score-card should also provide a balance between external and internal measures – and thereby reveal the potential trade-offs between them[3].

Third, to be fully effective the development and implementation of a balanced score-card require the involvement of a range of senior managers and not just the organization's financial executives. Indeed, it has been noted that the balanced score-card indicates a need for the traditional role of the financial controller to change so that it "links" involvement in strategic corporate development with the maintenance of budgets, short-term performance measurements and historical records[10].

It has been claimed that the balanced score-card is "much more than a measurement exercise"[10]. Rather, it is suggested, it should be viewed as a management system which can act as a motivating focal point for the

organization. Indeed, one executive vice-president with experience of implementing a balanced-score-card system states:

...the real benefit comes from making the score-card the cornerstone of the way you run the business. It should be the core of the management system, not the measurement system..." [10].

Given such "substantial" advantages claimed for the balanced score-card approach, both by academics and by organizations who have applied the technique in practice, it is certainly worthy of consideration. However, for a balanced score-card to be of use to hotel organizations and their management, it would need to reflect specific operational features and circumstances. An insight into these features is provided by the study already noted by Geller[5], which identifies key goals and critical success factors (CSFs) associated with US hotel companies, and by a pilot study carried out by the authors with the aim of developing a balanced score-card for an individual hotel.

#### **Hotel sector: key goals and CSFs**

Geller rightly recognized that, if hotel companies are to design fully effective performance measurement systems, it is essential that management can clearly determine what their precise performance measurement information needs are. To do this, Geller developed a two-step approach: first, carry out a review of the organization's objectives and strategic plans in order to establish its key goals; second, establish what the company must do to meet these goals by identifying the organization's CSFs[5].

Although such goals and CSFs will vary between and throughout organizations, Geller identified certain goals (Table II) and CSFs (Table III) common to most hotel companies[5]. This evidence suggests a need for a balanced score-card which adequately reflects the characteristic goals and critical success factors of the hotel sector.

**Table II.** *US hotel industry goals*

Goal	Rank
Profitability/return on investment	1
Growth	2
Best management	3
Greatest market share	4
Guest satisfaction	4
Shareholder wealth	5
Employee morale	5
Maximize cash flow	6
Brand loyalty	6
Financial stability	7

*Source:* [5]

**Table III.** *US hotel industry critical success factors*

Critical success factor	Rank
Employee attitude	1
Guest satisfaction (service)	2
Superior product (physical)	3
Superior location	4
Maximize revenue	5
Cost control	5
Increase market share	6
Increase customer price-value perception	7
Achieve market segmentation	8

Source: [5]

### The pilot study

The pilot study to develop a balanced score-card for use by hotel companies was carried out at a 131-bedroom, five-star hotel – part of a medium-sized UK hotel group. Located in the south of England, the majority of the hotel's business is in the conference and meetings market. In addition to its 131 bedrooms the hotel's facilities include three restaurants, three bars, a range of conference and function suites, a leisure club, extensive gardens and a helicopter pad.

The pilot study was carried out by means of an interview with the hotel's general manager (GM), who has been the general manager at the hotel for some six years, having spent a number of years working within the group in a variety of other managerial roles and at several of the group's other units. Following the process outlined by Kaplan and Norton for developing a balanced score-card[3], the interview was structured by three main stages: the first stage identified the hotel's vision and corresponding objectives; the second determined the hotel's critical success factors in relation to these objectives; the third developed an appropriate balance of performance measures to support the critical success factors.

### Vision and objectives

The hotel's vision and objectives are shown below:

- To achieve growing profitability and continually improving services.
- To respond quickly to changes in markets and customer needs, while maintaining a constant awareness of competitors.
- To provide a distinctive service combined with value for money.
- To develop skills of all employees, and to recognize their performance by means of opportunities for advancement.

These present no real surprises, particularly in the light of the evidence already noted. Indeed, they serve to confirm the relative importance of marketing, customer satisfaction and employee morale and skills when compared with more financially-oriented goals – and it is essential for an effective and useful balanced score-card for use by hotel companies to reflect this emphasis.

### Critical success factors and corresponding performance measures

Keeping in mind the vision and objectives as identified, critical success factors and appropriate measures were then determined and developed for each of the four linked perspectives comprising a balanced score-card. The results of this stage are outlined in Tables IV-VII.

### Implications and plans for further research

During the development of the balanced score-card for the hotel and, as a result of preparatory reading, a number of points have arisen which need further clarification and investigation.

**Table IV.** *Financial perspective CSFs and measures*

Critical success factors	Possible measures
Hotel profitability – both absolutely and relative to the capital invested	Gross operating profit Net operating profit Return on capital employed Residual income
Sales achieved – with particular reference to sales mix and the volume/rate trade-off	Total sales Sales mix by department Sales mix by source
Management of working capital – especially of stocks and debtors	Average rate/occupancy Stock days Debtor days
Ability to react to changing markets	Areas for action identified

**Table V.** *Customer perspective CSFs and measures*

Critical success factors	Possible measures
<i>Before selecting the hotel</i>	
Value for money	Surveys/questionnaires
Range of services offered	Surveys/questionnaires
Quality of contact/response	Third-party surveys
<i>During stay in the hotel</i>	
Quality of service	Guest comment cards Customer meetings
Reaction to guest needs	Customer letters Repeat business

**Table VI.** *Internal business perspective CSFs and measures*

Critical success factors	Possible measures
Teamwork and co-ordination	Interdependent meetings (reports) Interdependent training courses
Staff development	Courses completed Number of multi-skilled staff
Cost efficiency	Gross profit percentages Net profit percentage Surpluses

**Table VII.** *Innovation and learning perspective CSFs and measures*

Critical success factors	Possible measures
New markets identified	New areas/targets identified for action
Staff development	Courses completed Internal promotions made
Improvements to facilities/services	Development areas identified New facilities/services introduced

First, there appears to be a very definite need to be clear about the business unit for which the score-card is being developed. The GM certainly envisaged that a score-card developed for a hotel group as a whole would differ from that of the individual hotel – and, moreover, saw benefits in preparing a detailed score-card for each of the areas or departments controlled by senior managers within an individual hotel. In addition, there is a clear need for the balanced-score-card components to be reviewed and, where necessary, updated on a regular basis if the score-card is to remain both relevant and useful. The GM considered this to be particularly important given recent turbulence in UK hotel markets and suggested that the components of the score-card could be appropriately prioritized according to changing circumstances. There are also a number of areas which could be used to augment a hotel score-card such as measurements reflecting staff reaction to guest needs, teamwork and the identification of new markets.

Further research will seek to address the following areas:

- The establishment of common goals, critical success factors and performance measurements relevant to the UK hotel sector.

- The identification of possible balanced score-cards appropriate to other levels within hotel companies and a consideration of the implications of using different balanced score-cards at different levels in an organization.
- The establishment and/or development of effective performance measures appropriate to such CSFs as marketing, guest satisfaction, employee morale and staff development, which have been identified as being especially vital to the hotel sector.

It is hoped that the outcome of further research will enable academics and practising managers to assess whether the balanced score-card is likely to be a “short-term guest” or a “long-term resident” with regard to effective performance measurement in the hotel sector.

#### References

1. Emmanuel, C.R., Otley, D.T. and Merchant, K., *Accounting for Management Control*, Chapman & Hall, London, 1990.
2. Wilson, R.M.S. and Chua, W.F., *Managerial Accounting: Method and Meaning*, Chapman & Hall, London, 1993.
3. Kaplan, R.S. and Norton, D.P., “The balanced scorecard – measures that drive performance”, *Harvard Business Review*, January-February 1992, pp. 71-9.
4. Umbreit, W.T. and Eder, R.W., “Linking hotel manager behaviour with outcome measures of effectiveness”, *International Journal of Hospitality Management*, Vol. 6 No. 3, 1987, pp. 139-47.
5. Geller, A.N., “Tracking the critical success factors for hotel companies”, *The Cornell HRA Quarterly*, February 1985, pp. 76-81.
6. Arnaldo, M.J., “Hotel general managers: a profile”, *The Cornell HRA Quarterly*, November 1981, pp. 53-6.
7. Brignell, T.J., Fitzgerald, L., Johnston, R. and Silvestro, R., “Performance measurement in service businesses”, *Management Accounting*, November 1991, pp. 34-6.
8. Ward, K., *Strategic Management Accounting*, Butterworth-Heinemann, Oxford, 1992.
9. Kaplan, R.S. and Norton, D.P., “Putting the balanced scorecard to work”, *Harvard Business Review*, September-October 1993, pp. 134-42.
10. Kaplan, R.S., “Implementing the balanced scorecard at FMC Corporation: an interview with Larry D. Brady”, *Harvard Business Review*, September-October 1993, pp. 143-7.

**This article has been cited by:**

1. Woo Jun, Chris Rowley. 2014. Change and continuity in management systems and corporate performance: Human resource management, corporate culture, risk management and corporate strategy in South Korea. *Business History* 56:3, 485-508. [[CrossRef](#)]
2. Ruggero Sainaghi, Paul Phillips, Valentina Corti. 2013. Measuring hotel performance: Using a balanced scorecard perspectives' approach. *International Journal of Hospitality Management* 34, 150-159. [[CrossRef](#)]
3. Aviad A. Israeli, Asad Mohsin, Bhupesh Kumar. 2011. Hospitality crisis management practices: The case of Indian luxury hotels. *International Journal of Hospitality Management* 30:2, 367-374. [[CrossRef](#)]
4. Billy Wadongo, Edwin Odhuno, Oscar Kambona, Lucas Othuon. 2010. Key performance indicators in the Kenyan hospitality industry: a managerial perspective. *Benchmarking: An International Journal* 17:6, 858-875. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
5. Krystin Zigan, Dia Zeglat. 2010. Intangible resources in performance measurement systems of the hotel industry. *Facilities* 28:13/14, 597-610. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
6. Professor Seyhmus Baloglu, Dr Mehmet Erdem, Dr Pearl Brewer, Dr Karl Mayer, Ruggero Sainaghi. 2010. Hotel performance: state of the art. *International Journal of Contemporary Hospitality Management* 22:7, 920-952. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
7. Ruggero Sainaghi. 2010. A meta-analysis of hotel performance. Continental or worldwide style?. *Tourism Review* 65:3, 46-69. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
8. Billy Indeché Wadongo, Odhuno Edwin, Kambona Ouma Oscar. 2010. Managerial roles and choice of performance measures in the Kenyan five-star hotels using a cross-sectional correlational design. *Managing Leisure* 15:1-2, 17-31. [[CrossRef](#)]
9. João C. Neves, Sofia Lourenço. 2009. Using data envelopment analysis to select strategies that improve the performance of hotel companies. *International Journal of Contemporary Hospitality Management* 21:6, 698-712. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
10. Meena Chavan. 2009. The balanced scorecard: a new challenge. *Journal of Management Development* 28:5, 393-406. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
11. Alfred OgleMorphology of a hotel tradition: The guest questionnaire 169-214. [[Abstract](#)] [[Full Text](#)] [[PDF](#)] [[PDF](#)]
12. Leo Huang. 2008. Strategic orientation and performance measurement model in Taiwan's travel agencies. *The Service Industries Journal* 28:10, 1357-1383. [[CrossRef](#)]
13. Sanjay Bhasin. 2008. Lean and performance measurement. *Journal of Manufacturing Technology Management* 19:5, 670-684. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
14. Lai Hong Chung, Lee D. Parker. 2008. Integrating hotel environmental strategies with management control: a structuration approach. *Business Strategy and the Environment* 17:4, 272-286. [[CrossRef](#)]
15. Choon-Chiang LeongService performance measurement: Developing customer perspective calculators for the hotel industry 101-120. [[Abstract](#)] [[Full Text](#)] [[PDF](#)] [[PDF](#)]
16. Dia Zeglat, Yuksel Ekinci, Andrew LockwoodService quality and business performance 209-236. [[CrossRef](#)]
17. A LOCKWOODOperational performance 209-235. [[CrossRef](#)]
18. P.A. Phillips. 2007. The Balanced Scorecard and Strategic Control: A Hotel Case Study Analysis. *The Service Industries Journal* 27:6, 731-746. [[CrossRef](#)]
19. Helen Atkinson. 2006. Strategy implementation: a role for the balanced scorecard?. *Management Decision* 44:10, 1441-1460. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
20. Aviad A. Israeli, Rachel Barkan, Michal Fleishman. 2006. An Exploratory Approach to Evaluating Performance Measures: The Managers' Perspective. *The Service Industries Journal* 26:8, 861-872. [[CrossRef](#)]
21. Yildirim Yilmaz, Umit Bititci. 2006. Performance measurement in the value chain: manufacturing v. tourism. *International Journal of Productivity and Performance Management* 55:5, 371-389. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
22. Yildirim Yilmaz, Umit S. Bititci. 2006. Performance measurement in tourism: a value chain model. *International Journal of Contemporary Hospitality Management* 18:4, 341-349. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
23. Maria Krambia-Kapardis, Alison Thomas. 2006. Hospitality industry in Cyprus: the significance of intangibles. *International Journal of Contemporary Hospitality Management* 18:1, 6-24. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
24. Nigel Evans. 2005. Assessing the balanced scorecard as a management tool for hotels. *International Journal of Contemporary Hospitality Management* 17:5, 376-390. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
25. Benny Chan, Marianne Coleman. 2004. Skills and Competencies Needed for the Hong Kong Hotel Industry. *Journal of Human Resources in Hospitality & Tourism* 3:1, 3-18. [[CrossRef](#)]
26. Carlos F. Gomes, Mahmoud M. Yasin, João V. Lisboa. 2004. A literature review of manufacturing performance measures and measurement in an organizational context: a framework and direction for future research. *Journal of Manufacturing Technology Management* 15:6, 511-530. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]

27. Y.K. Ip, L.C. Koo. 2004. BSQ strategic formulation framework. *Managerial Auditing Journal* **19**:4, 533-543. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
28. Helen Atkinson, Jackie Brander Brown. 2001. Rethinking performance measures: assessing progress in UK hotels. *International Journal of Contemporary Hospitality Management* **13**:3, 128-136. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
29. Peter J. Harris, Marco Mongiello. 2001. Key performance indicators in European hotel properties: general managers' choices and company profiles. *International Journal of Contemporary Hospitality Management* **13**:3, 120-128. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
30. Andrew Eaglen, Conrad Lashley, Rhodri Thomas. 2000. Modelling the benefits of training to business performance in leisure retailing. *Strategic Change* **9**:5, 311-325. [[CrossRef](#)]
31. Dilanthi Amaratunga, David Baldry, Marjan Sarshar. 2000. Assessment of facilities management performance – what next?. *Facilities* **18**:1/2, 66-75. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
32. Paul A. Phillips. 1999. Hotel performance and competitive advantage: a contingency approach. *International Journal of Contemporary Hospitality Management* **11**:7, 359-365. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
33. Hadyn Ingram. 1999. Hospitality: a framework for a millennial review. *International Journal of Contemporary Hospitality Management* **11**:4, 140-148. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
34. Paul Hepworth. 1998. Weighing it up - a literature review for the balanced scorecard. *Journal of Management Development* **17**:8, 559-563. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
35. Margaret Erstad. 1997. Empowerment and organizational change. *International Journal of Contemporary Hospitality Management* **9**:7, 325-333. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
36. Hadyn Ingram. 1997. Performance management: processes, quality and teamworking. *International Journal of Contemporary Hospitality Management* **9**:7, 295-303. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
37. Richard Teare. 1996. Hospitality operations: patterns in management, service improvement and business performance. *International Journal of Contemporary Hospitality Management* **8**:7, 63-74. [[Abstract](#)] [[Full Text](#)] [[PDF](#)]
38. Bob Brotherton, Jane Shaw. 1996. Towards an identification and classification of critical success factors in UK hotels Plc. *International Journal of Hospitality Management* **15**:2, 113-135. [[CrossRef](#)]