

**การมุ่งเน้นทางกลยุทธ์และผลการดำเนินงานองค์กร:
เปรียบเทียบโรงแรมไทยและโรงแรมญี่ปุ่น**
**Strategic Focus and Organizational Performances:
A Comparison of Thai and Japanese Hotels¹**

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บทคัดย่อ

ธุรกิจโรงแรมมีความสำคัญต่ออุตสาหกรรมการท่องเที่ยวไทยซึ่งได้มีการปรับเปลี่ยนกลยุทธ์อย่างต่อเนื่อง โรงแรมในประเทศไทยแตกต่างจากโรงแรมในประเทศญี่ปุ่นในด้านขนาดและโครงสร้างผู้เป็นเจ้าของ โดยที่โรงแรมในประเทศไทยจะมีขนาดเล็กกว่าและส่วนใหญ่จะเป็นกิจการที่เติบโตจากธุรกิจของครอบครัว ในขณะที่โรงแรมในประเทศญี่ปุ่นมีความหลากหลายในขนาดและประเภทมากกว่า คือมีตั้งแต่ขนาดเล็กมากและเป็นกิจการครอบครัว จนถึงขนาดใหญ่มากที่เจ้าของหรือผู้ถือหุ้นใหญ่มาจากบริษัทที่ให้บริการโครงสร้างสาธารณูปโภคทางการเดินทาง เช่น สายการบินและสายการบินรถไฟ

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บทความนี้เป็นการรายงานผลการวิจัยเชิงสำรวจซึ่งได้ใช้ข้อมูลเสริมจากการสัมภาษณ์ลึกสำหรับการศึกษาเปรียบเทียบการมุ่งเน้นทางกลยุทธ์ของโรงแรมในประเทศไทยและประเทศญี่ปุ่น โดยจากการวิเคราะห์เปรียบเทียบข้อมูลของโรงแรมไทย 64 แห่ง และโรงแรมญี่ปุ่น 31 แห่ง พบว่าถึงแม้โรงแรมไทยจะมองตนเองว่ามีการมุ่งเน้นทางกลยุทธ์มากกว่าโรงแรมญี่ปุ่น แต่โรงแรมจากทั้งสองประเทศก็ไม่มี ความแตกต่างกันนักในการจัดสรรทรัพยากรให้สอดคล้องและเป็นไปตามภารกิจ วัตถุประสงค์ กลยุทธ์ และนโยบาย ที่องค์กรได้กำหนดไว้ นอกจากนี้ยังพบความสัมพันธ์ระหว่างการมุ่งเน้นทางกลยุทธ์และผลการดำเนินงานด้านการเงินในเชิงบวกอย่างมีนัยสำคัญในกลุ่มตัวอย่างของโรงแรมไทย นั่นคือ ยิ่งโรงแรมไทยที่มีความมุ่งเน้นทางกลยุทธ์มากเท่าไรก็ยิ่งมีผลการดำเนินงานด้านการเงินมากเท่านั้น แต่การวิเคราะห์ข้อมูลของกลุ่มตัวอย่างโรงแรมญี่ปุ่นกลับพบว่า การมุ่งเน้นทางกลยุทธ์มีความสัมพันธ์ในเชิงบวกกับและผลการดำเนินงานองค์กรที่ไม่ใช่ด้านการเงิน นั่นคือ โรงแรมญี่ปุ่นที่ระบุว่ามีการมุ่งเน้นกลยุทธ์มากจะมีผลการดำเนินงานที่ไม่ใช่ด้านการเงินมากด้วย

คำสำคัญ: การมุ่งเน้นทางกลยุทธ์ ผลการดำเนินการองค์กร โรงแรมไทยและโรงแรมญี่ปุ่น

Abstract

Hotel business plays an important part in tourism industry which has gone through a great deal of strategic changes. The main difference between Thai and Japanese hotels are their size and ownership structure. The present research compared the strategic focus of Thai and Japanese hotels. The survey results and additional in-depth interviews showed that Thai hotels saw themselves as being more strategic focused than the Japanese counterpart. The hotels from both countries allocated their resources according to their missions, objectives, strategies, policies, and so on. Thai hotels were found to have a positive relationship between strategic focus and financial related performances whereas the strategic focuses of Japanese hotels were more related to non-financial performances.

Key words: Strategic Focus, Organizational Performances, Thai and Japanese Hotels

บทนำ

Hotel businesses play an important part in tourism industry which has gone through a great deal of strategic changes. For example, when a greater number of population, young and old, are more health conscious, wellness tourism becomes more popular. Some hotels do change their strategies in order to be specialized in this line of services. Other hotels move from general to more specialized areas like adventure, training camp, and so on. In order to make these and similar kinds of strategic decisions, hotels must prepare their operational systems, human resources, and information technology/ information systems.

Past research shows that the internal and external factors of organization and leadership characteristics are related to the firm's strategic decision making processes and its ability to cope with changing environment (Papadakis et al., 1998; Burgelman&Grove, 1996). Niche products and services, as well as new markets, must be identified so as to sustain their competitive edges. Sometimes these new services become a new strategic direction for hotels. For example, merging hotel and hospital operations to allow for Hospitel concept can open up a new market segment for both industries, especially in the developing countries where healthcare may not be at their best (Fisher, 1996).

Like other service businesses, successful and sustainable enterprises should be more flexible, have an adaptable strategic plan, good organizational design, and good mechanisms to bring strategies into action, and continuing performance measurement systems (Porter, 1985). Thus, the performance measurement systems will be an important part of the organization's ability to cope with the

changes (Neely, 1998). The systems must link directly to the reward systems of the individual(s) in charge.

Key Performance Indicators (KPIs) become an important tool in strategic decision making in today's businesses (Taylor et al., 1992). Studies found that executives needed verifiable information so that they would be able to follow up on work activities to see whether they were in accordance with the firm's strategy. Many firms use the Balanced Scorecard technique developed by Kaplan and Norton (1996) and its corresponding KPIs to ensure that their strategies are transformed into actions.

The present exploratory study is an attempt to provide empirical evidence integrating different bodies of knowledge, strategic management, decision making processes, and performance measurement systems. Although gurus in the performance measurement of related fields claimed many successful stories of the use of the popular management tools like the Balanced Scorecard, Six sigma, and so on, very few empirical research studies have been done to assess the relationship between KPIs and the extent of strategic orientation/ strategic focus, and the consistency of resources being allocated. Fewer empirical studies of this nature were done within the context of comparing Thai and Japanese hotels due to the novelty in the subject matters and the difficulty of data collection.

The remainder of this manuscript is organized into *four* sections. First, the study framework is presented using the resource-based view, discussing the role of internal factors as related to the strategic focused of the organization. The research methodology in section two follows, describing samples, data collection method, and measurements. The third section summarizes the findings of the

study. The fourth and last section contains discussion, interpretation, and extrapolation of the issues facing the strategic directions of hotels in the two countries.

I. Study Framework

Internal Resources The emergence of the 'resource-based' view of the organization in the 90s as the novel paradigm for firm's competitiveness (Perera, 1993), is undeniable popular in the fields of strategic management and international business. Rather than focusing on the firm's competitive environment, emphases are made on the heterogeneity of the firms' resources and internal capabilities that can lead to their competitiveness (Penrose, 1995).

The firms tend to align their internal competencies and resources with their strategic choices. Ownership Structure/ Management Systems have a lot to do with the firm's flexibility to make choices. This is especially true in the hotel industry since professionals from the management contracts are the ones who run the operations instead of property owners. Other superior resources, manpower in particular, are very critical in a service industry like hotel. It is the one variable cost that can differentiate one hotel from another. The economic performance of a firm depends not only on the returns from their strategies but also on the cost of implementing those strategies. Thus, human resource management strategy becomes very important for service oriented industries (De Saa-Perez and Garcia-Falcon, 2002; Bamberger and Meshoulam, 2000; Becker and Gerhart, 1996).

Strategic Focused International hotel operations have been managed by professionals for decades. With the popularity of new management tools such as the balanced scorecard, hotel chains are increasingly using it to manage their operations. Denton and White (2000) examined the case of White Lodging Services that manage the Marriott-brand limited-service properties. They outlined the hotel's objectives for growth strategy with both financial and non-financial measurements. Innovative indexes of financial measures were developed including a yield index and flow through model where portfolios of objectives are combined to reduce the numbers of benchmarking key performance indicators. By being more attuned to measuring performance in their respective areas, hotel directors and managers from different departments felt they could satisfy their customers better (Mattsson, 1994).

According to the resource-base theory in international business areas, internal factors in terms of resources and capabilities will influence how organizations come up with their strategies in as much as how they bring the strategies into actions. As such strategic orientation of a firm will relate to the firm's performance.

Performance Measurements Although business world emphasizes bottom-lines (financial figures) as their ultimate proof of performances, the way of looking at just these numbers has changed in recent years. Organizations are increasingly aware of the need to not only use financial measurements in the evaluation to compare one organization to another but also their non-financial measurements (Hitt, 1995; Jeremy, 1998). Traditional accounting measures, known as financial measures, are used extensively to report and disclose the firm's performance. However, Eccles and Pyburn (1992) contended

that accounting measures were lagged indicators, representing the management's past actions. With accounting-based information which is mostly income-based figures, the measures were typically used to tell the firm's stakeholders about the consequences of the firm's yesterday decisions (Johnson & Kaplan, 1987; Eccles 1991). Non-financial measures, on the other hand, have increasingly been recognized as more and more important to a firm's solvency and sustainability. Many of these non-financial measures are intangible and can make better prediction of the firm's future performance. Previous studies found a mixed relationship between financial measures and non-financial measures in determining the firm's performance (Ittner and Larcker, 1995, 1997; Chenhall, 1997; Banker et al, 2000).

To deal with this short-coming, Kaplan and Norton (1992) developed the concept of Balanced Scorecard which included measurements from not only the financial perspective but also three other perspectives, including customer, internal process, and learning and growth. Balance Scorecard helps organizations to be competitive. Prominent businesses and consulting firms recognize that Balanced Scorecard is the strategic aspects of management accounting tool, which help organizations to articulate, communicate, and translate strategy into action. Through the Balanced Scorecard approach, an organization can monitor both its current performance and its process improvement efforts, motivate and educate its employees, and increase their ability to learn and improve with its information systems enhancement.

Similar to other service oriented businesses, hospitality industry is the perhaps one of the earliest adopters of Balanced Scorecard. In negotiating a management contract, hotel performance

tests are typically done using financial data such as hotel's income before fixed costs, operating margin, or Revenue Per Available Room (RevPar). Financial assumptions have to be used with all these figures and must be examined and revealed to provide the fairness to both the managing firm and the owner (Berger, 1997).

Measuring an organizational performance regarding the customer aspect can differ greatly. For example, in developing the brand-equity index as a measure of hotel performance, Prasad and Dev (2000) used the compilation of actual customer data on customer satisfaction, intent to return, perception of price-value relationship, and brand preference, together with customer's top-of-mind awareness of the brand. Customer satisfaction, one of the most popular measurements, is used in conjunction with service quality as the measures of hotel's performance. Both the disconfirmation theory (the difference between levels of expectations, attitudes and intention before and after receiving services) and the expectancy-value theory (expected service attributes and consumer perceptions) were both recommended to be considered in the development of customer satisfaction questionnaire (Eccles and Durand, 1997). Following-up on the service attribute aspect, U.K. hotel's customers were found to be satisfied by the grades of the hotels they selected (Callan, 1998)

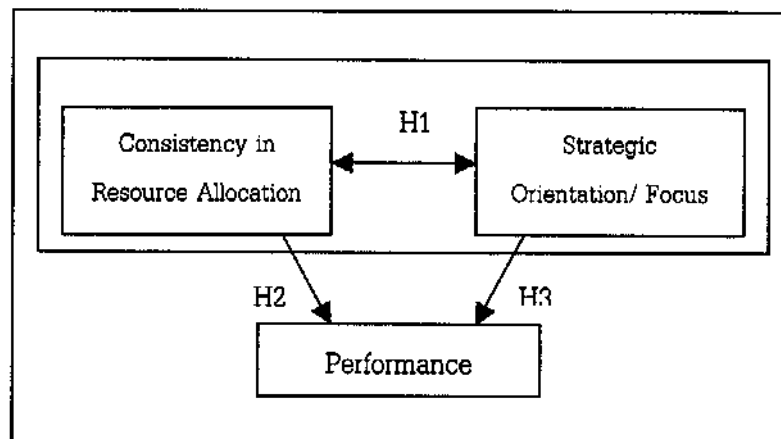
Besides customer satisfaction, complaint behavior and resolution is another popular key performance indicator used in hospitality industry. Manickas and Shea (1997) took a step further to analyze the complaints of a luxury hotel using the content analysis technique. The analysis allows hotel managers to understand and deal with the complaint type and timing, the profile of guests with complaint, the response and solution to complaint and so on.

In hospitality industry where internal processes use a great deal of manpower in providing personal touched services, the cost of turnover can be excessive (Donoho, 1997). Estimating the turnover costs can be quite complex as there are many hidden costs associated with the turnover, regardless of whether they be hourly or salary-based employees (Simons and Hinkin, 2001). Without "the real cost" estimation, researchers used Employee Turnover Rate as the measurement of the effectiveness of the human resource management function (Teare, 1995).

Besides relatively high investment costs in hotel facilities, the information technology (IT) such as high-tech, home-office guestrooms, check-in/ check-out systems, global reservation networks, web-based reservation systems, back-office and maintenance/ support systems can be quite costly for modern hotels (Blodgett and Girard, 1996; Liddle, 1997; Baar, 2001). Together with human resources, IT management can facilitate the internal process and contribute to the Learning and Growth within an organization. Smaller hotels, though wanting to upgrade their IT capabilities, were limited by the fact that the owners tend to be old with less IT related educational background and they only wanted to use the IT for clerical works and not for hotel operations (Main, 1995). David et al. (1996) found hotel operators to expect differently. Of the nine US hotel chains they surveyed, the motivating factor was not for productivity improvement. The IT installations were for improving guest experience. However, with the speed of light advancement of IT in the late 1990s, hoteliers (Shaw, 1998; Worcester, 1999; Johnson, 2000) found the use of IT to help with the filling up of hotel's unsold rooms on the last minutes basis with the use of Web technology.

The proposed conceptual framework of the study is presented in Exhibit 1. Drawing from the strategic management literature and blending with one of today's popular management techniques, Balanced Scorecard, the resource allocation and strategic focus are key contributors to organizational performance. The present framework aimed to determine whether the consistency in allocating resources together with the extent of strategic focuses of the hotels, was relate to their financial and non-financial performances. In addition to the examination of the relationships shown, comparison was made between Thai and Japanese hotels in all variables.

Exhibit 1: Study Framework



On the one hand, the resource-based theory contends that strategic resources can add to the firm's competitive advantages which in turn will enhance to the firm's performance (Porter, 1980, 1985, 1990). On the other hand, the Industrial Organization literature suggests the opposite; that is, performance is

determined by firm's strategy (Rumelt, 1974). Taking both factors into consideration, the three hypotheses for the study were as follows:

Hypothesis 1: The greater the strategic focus the hotels, the more consistent the resources being allocated and vice versa.

Hypothesis 2: The more consistent the resources being allocated, the higher the hotel's performance.

Hypothesis 3: The greater the strategic focused the hotel, the higher the hotel's performance.

II. Data and Method

Data Collection

Perhaps due to the difficult time the hotels encountered during these few years, the data collection process for this research inevitably ran into a stumbling block. Also, the intricacy of collecting the data regarding a firm's strategy or strategic intent added to the difficulty of this research. These data were very sensitive to both Thai and Japanese hotels. As a result, the data collection processes were revised several times due to the lack of responses.

Thai Data: To be as comparable as possible to the Japanese hotel counterpart, a list of Thai hotels according to the 2002 Thai Hotel Association was used to represent the Thai hotels. The same version of the questionnaire being translated into Japanese (with back translation) is used to be mailed out to individual hotel properties. A total of 333 names were listed of which 45 hotels have the guest rooms less than 100 and 10 hotels do not have the number of rooms specified. They were excluded from the sampling frame.

leaving with the sampling frame of 278 Thai hotels whose managers were mailed out the questionnaires.

After 2 weeks, an e-mail follow-ups were sent to the hotels for the first follow-up. Another round of questionnaires followed within the next two weeks. Sixty-four usable responses were received after all the follow-ups, accounting for 22%. The non-responses were analyzed in terms of size and geographical locations, the distribution was the same, indicating the minimum level of the non-response bias.

Japan Data: Different steps were used to collect data from Japanese hotels. First, 31 large hotels were identified prior to the visit to Japan in October 2002. Contacts were made and only 3 hotels groups and 2 research companies agreed to meet the principle investigators. The senior officers of the three hotel chains agreed to answer the questionnaires. The in-depth interviews allowed substantial feedbacks on the draft version of the questionnaire mailed prior to the investigators' visit to Japan.

Second, the original questionnaire was modified and separated into two sets, one for the headquarters and the other for the individual property. E-mails with attached files were used as a means of delivering and receiving questionnaires. Note that the questionnaires were especially designed to provide a more reliable measurement and enable fewer statistical assumptions during the analyses. The questionnaires were sent to the corporation that we had made a visit. However, after extensive follow-ups on emails, no response was received.

Third, both sets of questionnaires were translated into Japanese (with back translations). The ones for individual hotels were mailed to 150 hotels in some major cities of Japan (Kyoto city,

Maebashi, Matsue, Miyazaki City, Nagoya, Osaka City, Osaka/Kansai International, Osaka/Suita, Saga City, Sapporo, Takamatsu, Takamatsu, Takaoka, Takayama, Toba City, Tokushima, Tokyo, Tokyo International Airport, Tokyo Chiba, Tokyo/Mukuhari, Tokyo Bay/Disneyland, Tottori City, Toyohashi, UBE, Yokohama, Almaty, and Cheju-do Island). The names were selected from the hoteliers listed in the hotel-online. Only 16 hotels returned with usable responses to the questionnaires.

Fourth, the questionnaires were again mailed out to the hotel chains that had agreed to answer during the Japan visit, using postal services. This was because e-mails might not be convenient for hotel managers. Only one chain responded.

Fifth, a revised sampling frame was done. Since the local Japanese hotel chains did not seem to cooperate with this research, 18 properties in the Pan-Pacific Hotels and Resorts was also amended into the original listing. No response was received. Only 2 properties responded—both were in Malaysia.

Six and the last step, another follow-up was done by hand-delivery of the questionnaires to 3 hotel chains again in Japan by one of the trusted associates, asking the headquarters and the subsequent hotel properties. However, still no response was received. The entire timeframe for collecting data from Japan was almost 7 months -- during which time, there were wars and contagious diseases happened in the world, affecting the hotel businesses in both countries.

As described above, it is extremely difficult to collect any data from hotel businesses, regardless of whether they are Thai or Japanese hotels. In an attempt to understand this research

predicament, the researchers followed through by conducting interviews with different Thai hotel related agencies and associations (e.g., Tourist Authority of Thailand, Thai Hotels Association, and the Association of Thai Travel Agents). They revealed that Thai hotels were very reluctant to talk or give any information to outsiders since they considered their operating environment to be highly competitive. In order to survive, Thai hotels tended to be on their own and kept every bit and piece of information as confidential. Likewise, an interview with Japanese researchers from renowned research institutes such as Jones Lang LaSalle (Tokyo) and Hospitality and Leisure Services Group (Tokyo) also confirmed the similar point of view-Japanese hoteliers are cautious, hesitant information providers.

Therefore, only 64 responses from Thai hotels and 27 usable questionnaires were received from Japanese hotels. Also, 4 responses from Japanese hotel headquarters were received. The response rates from both countries were not high and some non-response biases existed. Thai hotels are younger than Japanese hotels, the average age of the former is 18.57 years old whereas the latter is 31.77 years old. In terms of the number of employees, Thai hotels appeared to hire more people than their Japanese counterparts. With regard to the size of hotels (number of rooms), the majority of hotel respondents had 50-99 rooms (55.6% of Thai hotels; 44.4% of Japanese hotels).

These three controlled variables were included, hotel age, size of the hotel in terms of the number of employees, and size of the hotel in term of the number of rooms (Hoque, Z., and James, W., 2000). The control variables are necessary in the regression models so the findings will be more robust.

Measurements

All data used in the analysis were from the self-administered questionnaires and all variables were standardized prior to the development of indices.

Strategic Orientation/ Focus Two sub-constructs were used: strategic orientation and strategic focus. The operationalization of strategic orientation construct followed one of the most novel management theories in the 1980s, *strategic management*. Since then modern management practices has had their 'Must Do' lists -- vision, mission, strategy, policy, objective, and so on. Two questions were used to assess the strategic orientation of hotels. The hotel managers were asked to assess whether the hotel had a clearly defined vision, objective, strategy and policy and whether the hotel operations reflected its organizational objectives. Three levels of clarity were asked, very clear, somewhat clear, and not clear. The strategic focus sub-construct was drawn from the most popular management practices of the late 1990s. Kaplan and Norton (1992, 1996, 2001) argued that successfully organizations should be strategic-focused. Eight strategic focus items were used on a five-point Likert-type scale (ranging from 5 = strongly agree to 1 strongly disagree). The Cronbach alphas for Thai samples = 0.9121; Japanese samples = 0.4767; and all samples = 0.8682).

Consistency of Resource Allocation Hotels were asked whether they had allocated the resources in line with their vision, mission, objectives, and strategic directions of the organizations. Five types of resources were asked, marketing, finance, operational, human resources, and information systems. On a 5 point Likert scale, ranging from 5 very consistent to 1 not consistent at all. The

Cronbach alphas for Thai samples = 0.8717; Japanese samples = 0.8606; and all samples = 0.8682. All alphas are greater than 0.7, indicating an acceptable level of measurement reliability.

Hotel's Performance This construct incorporated both financial measures and non-financial measures. Combining the popular Balanced Scorecard and service-driven organizational views of measuring performances, the measures were grouped into 4 sub-constructs, finance, customer, employee, and internal process with learning and growth perspectives. 29 measures in total were used, 7 items for the financial measures, 7 for customer-related measures, 6 for employee-related measures, and 9 measures for the rest of the sub-constructs. All items used a five-point Likert-type scale, where 5 indicates highest performed and 1 indicates lowest performed as compared to hotel competitors (alphas are shown in the table below). Except for the customer-related measures for Japanese samples, all alpha statistics were greater than 0.7, indicating the reliability of multiple measures for all performance sub-constructs.

III. Results

This section reported the comparative results of Thai and Japanese hotel's strategic orientation/focus, resource allocation alignment, hotel performance, and the interrelationships of these variables. Where applicable, a standardized factor score would be calculated as a composite score from the individual measures of a given construct. T-tests were used to compare the mean differences of the two samples, Table 1 for the independent variables and Table 2 for the dependent variables.

Strategic Orientation/Focus There were significant differences between how the Thai and the Japanese hotels in the way they saw themselves. When compared to the Japanese hotels, the Thai hotels indicated that they had less clear missions, objectives, and so on. The differences were significant at the 99% confident interval. There was no difference in terms of the extent of how objectives were reflected in their day-to-day operations.

In terms of the extent of focuses the hotels had on their strategic activities, the T-tests showed that there were again significant differences between the Thai and the Japanese hotels in many strategic focused dimensions. Of all the significantly differences in the means of the two samples. The Thai hotels appeared to be more strategically focused than the Japanese hotels in six strategic focused measures. For examples, the Thai hotels reported that they had greater strategic links of their SBU to planning, more alignment of initiatives to action plan, and higher strategic driven budget. Though not being found significantly different in their means of the two measures, the annual review of their strategic plan and the repetitiveness of communicating their strategic priority, Japanese hotels appeared to give a higher rating than Thai hotels.

Consistency of Resource Allocation When asked to identify the level of resource allocation that was consistent with the strategic direction of the firms, Thai and Japan hotels indicated their significant disparity in the allocation of marketing, operational, and information systems resources. Specifically, the Thai hotels stated that they were less consistent in the allocation of resources in all functional areas. No significant difference was found between the Thai and the Japanese hotels in their marketing, financial, and

human resource areas. All in all, the levels of resource allocation consistency were relatively low in both countries. Based on the 5 point scale, very few hotels indicated more than 2.5 points.

Table 1: T-tests of Independent Variables

Strategic Orientation	N1, N2	Means (T-value) ^a
1. Clear MOSP (Mission, Objectives, Strategies, Policies)	63, 28	2.27, 2.68 (-3.61)**
2. Clarity of Hotel's objectives as reflected in its subsequent internal operations	62, 28	2.82, 2.68 (1.17)
Strategic Focus		
3. Executive team communications of vision, objectives	63, 28	4.22, 3.75 (2.02)*
4. Annual review of strategic plan	62, 28	4.21, 4.32 (-0.65)
5. Repeated communication of strategic priority	63, 28	4.10, 4.54 (-8.61)
6. Formal alignment process Corp-SBU	60, 28	4.07, 3.46 (2.52)*
7. SBU strategic link to planning	60, 26	4.03, 3.38 (2.73)**
8. Initiative-action plan alignment	63, 26	4.05, 3.36 (3.20)**
9. Team-individual accountability	63, 28	4.21, 3.68 (2.55)*
10. Strategic driven budget	61, 26	4.07, 3.27 (3.44)**
Resource Allocation		
11. Consistent of Marketing Resource Allocation	63, 24	2.32, 2.50 (-1.11)
12. Consistent of Financial Resource Allocation	63, 25	2.17, 2.44 (-1.46)
13. Consistent of Operational Resource Allocation	62, 24	2.31, 2.58 (-2.29)*
14. Consistent of HRM Resource Allocation	63, 26	2.16, 2.40 (-1.51)
15. Consistent of IS Resource Allocation	61, 15	2.00, 2.47 (-3.06)**

Note: a The higher the values, the greater the orientation or focus on strategy is the organization

**p<=.01; *p<=.05

Hotel's Performance As shown in Table 2, there were significant differences between the Thai and the Japanese views of their key performance indicators. The Thai hotels rated higher in their self-assessed performances than the Japanese hotels. The most different KPIs are ROA, Time spent on customer relations, effective reward systems, and effective environmental management systems. REVPAR, one of the most important measures in the hotel industry, was not rated differently by the hotel managers in either country. Other similarly rated KPIs were quality services, customer satisfaction, number of guest complaints, good corporate governance, innovative

environment, and energy and environmental costs. While the Thai hotels appeared to have a more positive outlook in their ratings across the board. The Japanese hotels, however, were a bit more pessimistic and perhaps more honest in their performance ratings.

Table 2: T-tests of the Differences in Key Performance Indicators

Key Performance Indicators	Thai, Japan	Means (T-value)
REVPAR	61, 27	3.67, 3.41 (1.19)
Revenue Growth	60, 26	3.83, 3.27 (2.42)*
Income before fixed costs	57, 27	3.84, 3.11 (2.99)*
Operating margin	57, 26	3.79, 3.27 (2.23)*
ROA	53, 25	3.58, 2.72 (3.28)**
Long-term profitability	56, 27	3.73, 3.11 (2.74)*
Market-share	59, 27	3.66, 3.04 (2.34)*
Quality services	61, 27	3.87, 3.67 (1.02)
Customer satisfaction	61, 27	3.98, 3.70 (1.52)
No of guest complaints	60, 27	2.08, 1.81 (1.53)
% repeating customers	59, 27	4.00, 3.63 (2.07)*
% revenue from new market	61, 27	3.57, 2.93 (3.07)*
Service expenses per customer per year	59, 26	3.34, 2.92 (2.18)*
Time spent on customer relations	60, 27	3.57, 2.74 (3.41)**
Employee satisfaction	61, 26	3.79, 3.35 (2.34)*
Effective employee	60, 27	3.72, 3.26 (2.19)*
Employee productivity	61, 27	3.77, 3.33 (2.10)*
Employee understanding strategies	60, 27	3.50, 2.93 (2.42)*
Effective reward systems	61, 26	3.46, 2.69 (3.81)**
Employee IT skill levels	60, 27	3.40, 2.74 (2.98)*
Modern Hotel MIS	60, 27	3.55, 3.00 (2.29)*
Corporate Good Governance	46, 27	3.26, 3.48 (-1.00)
Innovative environment	55, 27	3.47, 3.11 (1.22)
Risk management capability	55, 27	3.65, 3.04 (2.42)*
% successful strategy implemented	58, 27	3.78, 3.26 (2.05)*
Effective communication systems	56, 26	3.77, 3.04 (2.84)*
Linking strategy to action	57, 27	3.72, 3.44 (1.16)
Effective Environ Mgt Systems	58, 27	3.66, 2.70 (3.71)**
Energy and environmental cost	58, 27	3.40, 3.19 (1.03)

Note: **p<=.01; *p<=.05

Interrelationships

The correlation coefficients of the individual independent variables (standardized) are shown in Table 3A for Thai samples and Table 3B for Japanese samples. In the Thai samples, there were some high correlation coefficients ($r > 0.50$) between Strategic Orientation variables and Resource Allocation variables and quite a few high correlation coefficients between Strategic Focused variables and Resource Allocation variables in the Japanese samples. This indicated a possible multicollinearity (Hair et al., 1995) thus only simple regression analyses will be used between the dependent and independent variables.

Table 3A: Correlation matrices including all independent variables (Thai)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	1														
2	0.34**	1													
3	0.27*	0.37**	1												
4	0.40**	0.23	0.64**	1											
5	0.31*	0.41**	0.77**	0.65**	1										
6	0.16	0.43**	0.66**	0.48**	0.79**	1									
7	0.27*	0.29*	0.59**	0.52**	0.73**	0.70**	1								
8	0.15	0.16	0.59**	0.38**	0.44**	0.50**	0.72**	1							
9	0.23	0.18	0.58**	0.50**	0.45**	0.50**	0.44**	0.56**	1						
10	0.21	0.30*	0.46**	0.50**	0.46**	0.46**	0.54**	0.45**	0.31*	1					
11	0.58**	0.40**	0.30*	0.38**	0.34*	0.34**	0.41**	0.35**	0.18	0.35**	1				
12	0.54**	0.03	0.18	0.26*	0.2	0.17	0.34**	0.36**	0.26*	0.05	0.51**	1			
13	0.53**	0.19	0.32**	0.42**	0.28*	0.33**	0.36**	0.42**	0.34**	0.32**	0.60**	0.66**	1		
14	0.53**	0.2	0.39**	0.46**	0.45**	0.43**	0.58**	0.48**	0.37**	0.30*	0.61**	0.66**	0.62**	1	
15	0.37**	0.26*	0.44**	0.47**	0.43**	0.40**	0.49**	0.47**	0.43**	0.48**	0.43**	0.43**	0.58**	0.64**	1

Note: Variable names corresponding to the numbers used above can be found in Table 1

** , * significant at 0.01, 0.05 respectively

Table 3B: Correlation matrices including all independent variables (Japan)

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	1														
2	0.58**	1													
3	0.66**	0.58**	1												
4	0.39*	0.43*	0.56**	1											
5	-0.15	-0.13	-0.15	0.09	1										
6	0.28	0.24	0.39*	0.36	0.09	1									
7	0.42*	0.50**	0.72**	0.55**	-0.09	0.75**	1								
8	0.45*	0.62**	0.67**	0.41*	-0.15	0.81**	0.91**	1							
9	0.31	0.47**	0.60**	0.42*	0.03	0.32	0.66**	0.62**	1						
10	0.33	0.21	0.16	0.2	-0.12	0.08	0.08	-0.01	0.40*	1					
11	0.54**	0.51**	0.61	0.49*	0.39	0.44*	0.70**	0.67**	0.47*	0.18	1				
12	0.23	0.48*	0.48*	0.19	0.34	0.3	0.63**	0.68**	0.68**	0.26	0.62**	1			
13	0.39	0.48*	0.54**	0.38	0.54**	0.37	0.65**	0.66**	0.59**	0.28	0.79**	0.85**	1		
14	0.36	0.41*	0.60**	0.24	0.38	0.23	0.51**	0.61**	0.60**	0.2	0.69**	0.69**	0.70**	1	
15	0.38	0.39	0.26	0.31	0.66**	0.38	0.43	0.51	0.43	0.72**	0.5	0.41	0.71**	0.42	1

Note: Variable names corresponding to the numbers used above can be found in Table 1

** , * significant at 0.01, 0.05 respectively

The correlation coefficients showed some support to the hypothesis (H1) that there are significant relationships between the firm's strategic orientation/focus and its resource allocation consistency. Except for Japanese samples, the correlation coefficients were found significant at .05 level between the extent of clarity of the MOSP and all consistency of resource allocation. The clarity of MOSP and resource allocation were positively related, specifically the clearer the MOSP, the more consistent the resources being allocated. The composite scores of the 1st factor of strategic focused measure were positively related to the resource allocation consistency in all areas, indicating the greater the strategic orientation/focus the hotels, the more consistent the resources being allocated and Vice Versa. The correlation coefficients of the Thai samples were significant at the .01 level in the areas of clarity of MOSP and not significant for the reflection of resource allocation in the hotel's internal operations except for that of the marketing resource which

was significantly allocated in all dimensions. The analysis just gave the opposite result in the Japanese samples.

In order to test the hypotheses of the study framework, the standardized factor scores were calculated from the first factor of the strategic focus measures, resource allocations, and key performance indicators. Since the factor accounted for the highest variance and it was consistent with the study theoretical analysis, all factor loadings were also in the expected direction and most of them were highly significant (at $p < 0.5$).

Standardized factor scores were calculated for all 29 performance measures. Six factors were found to have the Eigen values greater than 1, accounting for 71.55 cumulative percents of variance explained. As shown in Table 4, the first factor accounted for almost one-fifth of the total variances, including all seven financial measures and another revenue related measure, which indicated a clear financial sub-construct. Factor 2 comprised mainly the employee related measures. Factor 3 and Factor 4 contained a mixture of satisfaction, quality service, and good governance measures. Factor 5 and 6 appeared to have a few mixed measures with the loadings greater than 0.5 in each of the sub-constructs.

Table 4: Factor Analysis of Key Performance Indicators for Combined Samples

Key Performance Indicator	Factor 1	Factor 2	Factor 3	Factor 4	Factor 5	Factor 6
Eigen values	5.517	4.719	3.840	2.963	2.062	1.649
% of Variance (cumulative = 71.55%)	19.023	16.273	13.243	10.216	7.110	5.685
REVPAR	0.586	0.505	0.169	0.078	0.008	-0.096
Revenue Growth	0.806	0.197	0.147	0.241	0.041	-0.083
Income before fixed costs	0.803	0.183	0.155	0.127	-0.080	0.117
Operating margin	0.840	0.226	0.083	0.183	0.023	0.067
ROA	0.740	0.322	0.173	-0.149	0.160	0.188
Long-term profitability	0.730	0.204	0.184	0.225	0.350	0.102
Market share	0.569	-0.082	0.298	0.209	0.304	0.154
Quality services	0.345	0.317	0.579	0.418	0.226	-0.080
Customer satisfaction	0.438	0.400	0.500	0.390	0.213	-0.106
No of guest complaints	-0.011	-0.223	-0.182	0.002	-0.774	0.171
% repeating customers	0.370	0.131	0.415	0.538	-0.082	0.213
% revenue from new market	0.388	0.129	0.370	0.314	-0.033	0.036
Service expenses per customer per year	0.186	0.468	0.136	0.596	-0.225	-0.089
Time spent on customer relations	0.082	0.076	0.070	0.798	0.181	0.136
Employee satisfaction	0.269	0.379	0.608	0.321	0.071	-0.026
Effective employee	0.409	0.466	0.320	0.410	0.259	-0.171
Employee productivity	0.202	0.464	0.377	0.400	0.438	0.095
Employee understanding strategies	0.275	0.636	0.351	0.123	0.274	0.020
Effective reward systems	0.369	0.590	0.358	0.185	0.056	0.266
Employee IT skill levels	0.361	0.663	0.428	-0.015	0.183	0.083
Modern Hotel MIS	0.055	0.752	0.205	0.166	0.049	0.143
Corp Good Governance	0.004	0.252	0.814	0.084	0.117	0.289
Innovative environment	0.311	0.159	0.803	0.027	0.204	0.076
Risk management capability	0.273	0.357	0.315	0.347	0.387	0.272
% successful strategy implemented	0.318	0.375	0.113	0.475	0.461	0.285
Effective communication systems	0.247	0.247	0.634	0.195	0.265	0.123
Linking strategy to action	0.308	0.384	0.286	0.280	0.323	0.434
Effective Environ Mgt Systems	0.271	0.594	-0.085	0.087	0.251	0.352
Energy cost	0.052	0.170	0.142	0.081	-0.135	0.846

Using simple regression analysis, the results in Table 5 indicated that the models used the equations provided some supports to the H2 hypothesis, the more consistent the resources being allocated, the higher the hotel's performance. In the Thai samples, only the first factor model (financial related measures) worked well ($\beta=0.439$, $p=0.012$; $F=3.61$, $p=0.016$) while the second

(employee related measures), and the third performance factors did not, explaining 23%, 8.3% and 1.4% respectively. In the Japanese samples, the first factor was not a good model as the data were not independent. The models of relationships between the consistency of resource allocation and the second and the third performance factors appeared spurious since the Japanese samples were too small.

In a separate analysis, simple correlations were calculated and found positive relationships between resource allocation and performance indicators of the Thai samples, Human resource and Information Systems/Technology were significantly related to financial related performance measures ($r = 0.411$ and 0.509 respectively, $p \leq .01$). Also, only human resource allocation was related to employee related performance measures ($r = 0.270$, $p \leq .05$). The correlation coefficients for Japanese samples were mostly negative and not statistically significant when relating to the financial performance measures, indicating that the more consistent the resources being allocated, the lower the financial related performances. However, the employee related performance measures related positively and significantly (at the .01 level) with the overall resource allocation consistency (0.815 , $r \leq .01$). The more consistent the Japanese allocated their resources, the better employee related performance measures.

Table 5: Simple Regression Models of Resource Allocation and Performance

Performance	Thai			Japan		
	1st	2nd	3rd	1st	2nd	3rd
Constant	-0.078	0.007	-0.021	0.388	-0.379	-.704*
Resource allocation	.439**	0.321	0.267	-0.2	-.889**	.822*
Controls						
Years established	-.380*	-0.045	0.201	-0.381	0.2	-0.16
No. of employee	0.241	0.24	-0.337	0.085	0.288	-0.222
No. of room	0.129	0.074	0.126	0.427	0.403	0.379
F Statistic	3.61*	1.79	0.88	0.731	7.5*	3.42
Adj. R -squared	0.23	0.083	-0.014	-0.136	0.743	0.518
Durbin-Watson	2.03	2.164	1.984	0.936	2.145	2.193
NO of observations	39	39	39	10	10	10

Note: * $p < .05$, ** $p < .01$

1st, 2nd, 3rd Factors are corresponding to those in Table 4 and represent the dependent variables of the regression equations of the first factor (financial measures), Second factor (customer and service quality measures), and Third factor (mixed measures) of the performance measurements

Strategic Focus and Performance Again as shown in Table 6, the regression model of the Thai samples on the gave support to H3, indicating that the strategic focused accounted for 24.5% of the variance explained in Financial related performance measures ($\beta=0.419$, $p=.007$; $F= 3.678$, $p=.015$). However, the regression model of the Japanese samples provided some supports to H3 by revealing that strategic focused accounted for 35.1% of the variances in the employee related performance measures ($\beta=0.434$, $p=.048$; $F=3.166$, $p=.054$). However, all the Durbin-Watson statistics (0.908, 1.696, 1.047 for the 1st, 2nd, and 3rd factors respectively) for the Japanese data were too small indicating possible problems of interdependencies of dependent variable and control variables.

Table 6: Simple Regression Models of Strategic Focused and Performance

Performance	Thai			Japan		
	1st	2nd	3rd	1st	2nd	3rd
Constant	0.047	0.113	-0.038	0.019	0.117	0.441
Strategic Focused	.419**	-0.049	.399*	0.097	.434*	.605*
Controls						
Years established	-0.241	-0.055	0.294	-0.227	0.354	-0.223
No. of employee	0.21	0.282	-0.323	0.318	0.24	-0.164
No. of room	-0.178	0.209	-0.017	0.129	0.081	0.076
F Statistic	3.678*	1.248	1.767	0.908	3.166*	2.62
Adj. R -squared	0.245	0.029	0.085	-0.023	0.351	0.288
Durbin-Watson	2.246	2.575	2.225	0.997	1.696	1.047
NO of observations	34	34	34	17	17	17

Note: * $p < .05$, ** $p < .01$; 1st, 2nd, and 3rd Factors are corresponding to those in Table 4

IV. Discussion and Conclusion

Strategic Orientation and *Strategic Focus* were related consistently with how hotels allocated their resources in different functional areas. It appeared the clearer the hotel stated their vision, mission, objectives, policies, and strategies the more they consistently allocated their resources. These positive relationships were found in the Thai hotels with respect to all types of resources, including marketing, financial, operational, human resource, and information systems. However, only the consistency in allocating marketing resources was found positively related to strategic focused measures in Japanese hotel samples. The lowest type of resources being consistently allocated with organizational objectives by the hotels in both countries was the information technology/system resource. Unlike previous findings (Zabra, 1966), hotels in this study still have not tuned into the technology strategy nor do they invest

adequately into their information technology. Although Thai hotels saw themselves as being more focused and more strategy driven than the Japanese hotels, the extent of their resource allocation consistency was less for the Thai hotels than that of the Japanese hotels. Also, the Japanese hotels appeared to be more conservative than the Thai hotels in their general assessments in all areas.

Although causal relations cannot be established with the cross-sectional data, the findings delineated the relationship between strategic focus and hotel's performances, providing empirical evidences to support the much preaching management tool nowadays, the Balanced Scorecard (Sim, K., and Koh, H. 2001). Similar to previous findings (Hendricks, Defreitas, & Walker, 1996; Denton & White, 2002). The Thai hotels with higher financial performance seemed to be more strategically focused. These hotels, while facing one catastrophe after another in recent years (e.g., the 9-11 tragedy, the Bali peril, the SARs and Bird-flu epidemics, and so on), had to be very careful as to the course of actions they would be taking. They had to control their costs studiously and be very well planned and focused on their strategic directions. Though somewhat opposite findings were evidenced, they were consistent with those findings from Stone & Banks (1997), the more focused Japanese hotels the greater their non-financial performance measures such as service quality, innovation, employee satisfaction, and so on. While the Thai hotels rely heavily on foreign travelers, the Japanese hotels rely more on Japanese travelers; therefore, the external threats that have great impact on financial solvency of the Thai hotels

This study addresses the role of strategic focused, resource allocations, and firm's performances in the hotel businesses. An empirical research of this area is important and yet very difficult to get data. Constantly facing changing environments, hotels, local ones in particular, are not willing to reveal their strategies and performances. Gaining access to data of this kind is quite challenging. The findings need to be evaluated by keeping in mind of the small response rates and the mere difference in cultural dimensions of the two countries. It is, however, a starting point to explore why Thai hotels are more concerned with financial related performances and Japanese hotels are more into employee related performances. One possible explanation for the zealous concern with financial related matters by Thai hotels is that the Thai hotel industry has gone through both ups and mostly downs since Thailand's financial crisis in 1997. Cutting costs, while trying to maintain service quality during the time of global fearsome of traveling, has also been one of the greatest challenges of Thai tourist industry, and hotels as well. However, the present findings appear to reconfirm the Japanese life-long employment culture (Westney, D. E., 1996) since employee related performances (e.g., employee satisfaction index, employee understanding strategy, employee effectiveness and so on) were rated as being more important than financial related performances. Thus, recent challenges of trying to kept young Japanese workforces who may not be as loyal as the older generations may not be applicable to the hotel industry. More in-depth and case study research is needed to investigate this possibly structural change. While newer generations of Japanese are not loyal to their firms, will hotel businesses still hold the traditional

notion of life-time employment and what strategic positions should the organization instill in order to cope with these possible changes.

Future studies may examine the effect of strategic focus on the long-term performances of the hotels or other hospitality organizations. The present study only captures the relationships between strategic focuses and resource allocations on Key Performance Indicators in the cross sectional data. Tracing the long-term effects of the firm's strategic behaviors can provide better insight into the understanding of strategic management.

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