A QUALITATIVE RESEARCH ON AWARENESS LEVELS OF HOTEL MANAGERS IN BURSA AND ANKARA REGIONS ABOUT BALANCED SCORECARD AND THE PERSPECTIVE OF 'LEARNING AND GROWTH'

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Abstract

With the rapid growth in recent years of the hospitality industry both in Turkey and worldwide, the issues of whether hotels have robust performance measurement systems and how to measure hotel performance have become more important than in the past. So this study investigated the awareness levels of hotel managers in Bursa and Ankara regions to "Balanced Scorecard (BSC)" and the "Learning and Growth (LG)" perspective of it. The findings revealed that hotel managers were not acquainted with either of the concepts. Having had the concepts explained to them, interviewees declared a belief in their importance. But they also attested that senior management attached less importance to these concepts than they individually attributed. On the other hand, in only one subdimension of the LG perspective of BSC, "employee lifestyle and well-being", was a statistically significant difference found between the importance attributed to it by managers and by senior management.

Key Words: *Balanced Scorecard, Learning and Growth, Hotels, Qualitative Research, Semi-structured Interview, Turkey.*

Özet

Hem dünyada hem de Türkiye'de konaklama sektöründe son zamanlarda yaşanan başdöndürücü gelişmeler, otel işletmelerinin güçlü bir performans değerlendirme sistemlerinin olup olmadığı ve bu örgütlerin performanslarını nasıl ölçtükleri sorularını geçmişte olduğundan daha önemli hale getirmiştir. Bu

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doğrultuda çalışma, Bursa ve Ankara bölgelerindeki otel yöneticilerinin "Dengeli Ölçüm Kartı (Balanced Scorecard-BSC)" ve onun "Öğrenme ve Büyüme (Learning and Growth)" perspektifine ilişkin farkındalık düzeylerini araştırmaktadır. Araştırma sonuçları öncelikle, otel yöneticilerinin her iki kavrama da aşina olmadıklarını bulgulamaktadır. Kavramlar katılımcılara izah edildikten sonraysa, yöneticiler bu kavramların hayatiyetine ilişkin inançlarını dile getirmişlerdir. Ayrıca araştırmanın katılımcıları, hizmet verdikleri örgütlerin üst yönetimlerinin bu kavramlara kendilere nazaran daha az önem atfettiklerini ileri sürmektedirler. Öte yandan, cevaplayıcıların iddialarına aksi istikamette, Dengeli Ölçüm Kartı'nın Öğrenme ve Büyüme perspektifine ilişkin alt boyutlardan sadece birisi olan "işgören yaşam tarzı ve refahı"na atfedilen önem bağlamında katılımcılar ve hizmet ettikleri örgütlerin üst yönetimleri arasında istatiksel olarak anlamlı bir farklılık tespit edilmiştir.

Anahtar Kelimeler: *Dengeli Ölçüm Kartı, Öğrenme ve Büyüme, Otel İşletmeleri, Nitel Araştırma, Yarı-yapılandırılmış Görüşme, Türkiye.*

1. INTRODUCTION

Today, if organizations want to survive and remain competitive, they have to measure their performance in a more robust way than in the past. This presents a challenging task for consultants, external auditors, managers and researchers (Amaratunga *et al.*, 2001). In recent years, a number of organization wide performance measurement systems have been designed to meet this need. Many performance measurement systems meshing non-financial performance measures with traditional financial measures have been developed by academics. Balanced Scorecard (BSC), coined by Kaplan and Norton (1992), seems to be the most popular one among these (Niven, 2005). Moreover, it has been discussed passionately in literature as to whether BSC is just another "management fashion or fad" (Ax and Bjornenak, 2005; Malmi, 2001) or not (Braam *et al.*, 2007; Eryılmaz, 2008) in various contexts. The aim of the present study was to investigate the awareness levels of hotel managers in Turkey regarding the BSC approach and in particular the perspective of "Learning and Growth (LG)". LG may be the most important perspective of BSC along with the financial perspective because measures in this perspective support the measures of other perspectives in strategy maps, especially the internal business process perspective. The importance of LG is more salient in service organizations which focus more on human capital. With this aim, in the second section of the paper, the literature relating to the BSC concept is reviewed, then the research methodology is described in detail. The findings of the study are given and finally, the conclusion is presented.

2. THE BALANCED SCORECARD

As we have already noted, "Performance Measurement (PM)" is a tough task for all interested groups. Initially, the fulfillment of this task successfully requires a comprehensive consciousness relating to the meaning of PM concept. Amaratunga et al. (2001: 181) define it as:

> …a process of assessing progress towards achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services, the quality of these outputs and outcomes, and the effectiveness of organisational operations in terms of their specific contributions to organisational objectives.

Organizations have to order their efforts to derive the expected benefits from the performance measurement. These planned efforts to appraise the performance of individuals, teams, departments or organizations, also subjects (evaluator) and objects (evaluated) of the evaluation processes, all of them are the main parts of a "Performance Measurement System (PMS)".

Although dissatisfaction with organizational level PMSs goes as far back as the beginning of the 1950s (Eccles, 1991), there were no marked efforts until the 1990s to design a more robust PMS. When the literature is reviewed, the emergence of many PMSs in the 1990s can easily be observed, such as "Balanced Scorecard (Kaplan and Norton, 1992, 1993, 1996)", "Dynamic Multi-dimensional Performance Model (Maltz *et al.,* 2003)", "Strategic Performance Measurement System (Vitale *et al.,* 1994)", "Strategic Scorecard (Drew and Kaye, 2004)", "Systemic Scorecard (Leibold *et al.,* 2002; Voelpel *et al.,* 2006)" and "Tableau de Bord (Bessire and Baker, 2005; Bourguignon *et al.,* 2004; Epstein and Manzoni, 1997)", which all suggest blending non-financial measures together with financial ones. This revolution in PMS was triggered primarily by the quality movement in the 1980s and the rattling rate of progress in information technology (Eccles, 1991). BSC seems to have gained the widest acceptance among them. There may be various reasons behind this popularity such as claims concerning its intrinsic value to business, aggressive marketing of the concept (Evans, 2005), representation of it as a panacea for the problems relating to the implementation phase of strategic management and the existence of some early successful implementation stories. According to the 'Neo-Institutional Organization Theory', organizations may mimic each other to decrease uncertainty in their institutional environments (DiMaggio and Powell, 1983). According to Selznick (1996: 273), this behavior, named "mimetic isomorphism", is presumably more deeply rooted in anxiety than in rational efforts to avoid reinventing the wheel. Therefore, mimetic

isomorphism may be another reason for the diffusion of BSC in various contexts.

BSC was introduced into management literature by Kaplan and Norton in 1992 through an article published in Harvard Business Review. In their first article, they had conceptualized BSC as a PMS. However, with the passage of time, BSC concept evolved and was transformed into a strategic management system in 1996 by its inventors (Evans, 2005; Kaplan and Norton, 2001a, 2001b; Speckbacher *et al.*, 2003). On the other hand, even though it is accepted as a strategic management system now which consists of subprocesses such as planning, implementing and controlling, its primary focus is still overwhelmingly on the activity of controlling (Amaratunga *et al.*, 2001). The issue of to what extent BSC facilitates implementation of the organizational strategies is vague. The implementation phase of strategic management process includes clarification of long-term goals by transforming them into targets. It also involves additional actions such as resource allocation, changes in structure, culture and leadership style of the organization (Eren, 1997). Therefore, BSC appears not to give much advice about other facets of strategy implementation.

According to Kaplan and Norton (1996), BSC is a management tool,

…translates an organisation's mission and strategy into a comprehensive set of performance measures and provides the framework for strategic measurement and management.

Kaplan and Norton suggest that traditional PMSs exclusively rely on the financial measures and often ignore the non-financials. According to them, this dichotomous logic is obsolete and since single financial measures frequently imply few things about the future, organizations have to gauge their performance with a more balanced PMS. The term "Balanced Scorecard" reflects the balance between short and long-term objectives, financial and non-financial measures, lagging and leading indicators and external and internal performance perspectives (Hepworth, 1998: 560). Although different PMSs advocate that performance measurement processes combine non-financial measures with the financial ones, the hallmark of the BSC is that it is constructed on a cluster of cause and effect reasoning between the perspectives (Hoque and James, 2000; Norreklit, 2000; Othman, 2006), named "strategy maps" by Kaplan and Norton (1996).

Organizations that are going to adopt BSC technique first have to decide on the perspectives consisting of critical actions, which will support the vision previously specified. The most common perspectives are "Financial (FN)", "Customer (CT)", "Internal Business Process (IBP)" and "Learning and Growth (LG)". However, because BSC should be a customized tool, the number of perspectives and their contents can vary

depending on the organization implementing it. For example, Speckbacher et al. (2003: 370) revealed that 17% of companies participating in their studies, felt a need to employ complementary perspectives such as "supplier" and "environment". Research by Ax and Bjornenak (2005) on Swedish BSC literature showed that the majority of large Swedish organizations' BSCs such as ABB, Electrolux, SKF include an employee perspective which is harmonized with the embedded business culture of Sweden called "Stakeholder Capitalism", in addition to Kaplan and Norton's original four perspectives. As another example, a sewing factory in Mexico, a Maquiladora, chose to tailor its own BSC and used "intangible capital" as an additional perspective (Gordon, 2006). Then, for every perspective, "Critical Success Factors (CSFs)" or objectives should be determined. For example, "enhance employee satisfaction", "enhance after-sales service", "increase reference orders" and "sustain and increase sales volume", can be CSFs for the LG, IBP, CT and FN perspectives respectively (Ishiyama, 2007). Finally, to embody CSFs, organizations have to set targets known as "Key Performance Indicators (KPIs)". For example, the access rate of PCs by sales staff can be a KPI for IT literacy improvement (CSF) under the LG perspective (Ishiyama, 2007: 5). BSCs can be constructed at different analysis levels such as company, business unit, division, team and even individual (Davis, 1996; Ishiyama, 2007; Malmi, 2001).

As previously mentioned, one of the potential reasons behind the popularity of this approach is the claim relating to its intrinsic value to business. However, a few studies have investigated the relationship between non-financial measure usage and organizational performance to date. In one of them, Hoque and James (2000) found that greater BSC usage is associated with better organizational performance. The investigation of Sim and Koh (2001), in spite of their small sample size, showed that manufacturing organizations which link their corporate goals and PMSs, outperformed the others. Davis and Albright (2004), in their quasi experimental study, found that bank branches implementing BSC outperformed those not implementing it. Strochhecker's (2007) laboratory experiment also revealed that BSC use has a positive impact on organizational performance. This evidence which supports the positive relationship between BSC implementation and performance, motivates the organization to adopt this tool or management philosophy (Hannula *et al.*, 1999). Also BSC may compensate for deficiences (Hoque, 2003) and increase the implementation levels of some management techniques and philosophies such as "Total Quality Management (TQM)" and "Just in Time (JIT) Production" enhancing the organizational performance according to the findings and claims of some studies (e.g., Inman and Mehra, 1993; Terziovski and Samson, 1999). According to Aydın et al. (2008) in their study conducted in Turkey with the

CEOs of 117 industrial organizations, the use of measures concerning IBP and CT augment the implementation level of JIT. The findings of that study also revealed that the employment of measures relating to LG, CT, FN and SL ("Sales"- another perspective found in the study) increase the TQM implementation levels in organizations.

A number of studies have documented and discussed the application of BSC in different service contexts such as architecture (Moser, 2005), banking (Davis and Albright, 2004), education (Chen *et al.*, 2006), health (Kocakülah and Austill 2007) and supply chain (Bhagwat and Sharma, 2007). A limited number focus on the application of BSC in the hospitality sector (e.g., Denton and White 2000; Evans, 2005; Huang *et al.,* 2007; McPhail *et al.,* 2007; Phillips, 2007). The present study focuses on hotels in Turkey.

3. METHODOLOGY

Qualitative research and evaluation methods were favored in this study to gain a deeper understanding of the awareness levels of hotel managers in Ankara and Bursa. Qualitative research has been found to be more appropriate than quantitative research within the context of discovery (Aaker et al., 1998; Lee, 1999). In this qualitative research process, a very similar procedure to that of McPhail *et al.* (2007) was followed. The researcher conducted one to one and semi-structured interviews with the managers. At this point, "one-to-one" and "semi-structured" terms are used intentionally. Interviews can clasified under two main headings as "one-to-one" and "group" in terms of the number of the interviewees participating in one interview (Fielding, 1993). Interviews can also be categorized as structured, semi-structured and unstructured according to the amount of preparation the researcher makes before conducting the interview (King, 1994; Patton, 2002). An interview guide was designed by the researcher to be used in these interviews. The researcher also prepared probes and alternative questions in addition to every main question on the form to clarify the understanding of the participants (Boddy, 2005).

The study focuses on hotels in Ankara and Bursa, both of which are industrial and historical cities in Turkey. These cities were favored because they were seen as representative of other regions (Evans, 2005: 381) in Turkey since they include both urban and rural areas attracting both leisure and business guests. Four and five-star hotels in central Ankara and Bursa, were included in the sample and some randomly selected three-star ones. A total of 20 hotels were asked to participate in the study. The researcher first made telephone contact with managers in each hotel who were accepted as being responsible for or knowledgeable about individual and company-wide

performance in their organization. One human resource manager politely refused to participate in the study by stating that,

> Our hotel has been just sold and this is a transitory period for us so unfortunately we can't help you.

In another hotel, there was no job title of human resource manager. The CEO and public relations manager of the hotel had emphasized that there was no detailed performance management system in their hotel, so they declined the interview. In another hotel, the human resource manager had just resigned when the study began, so the human resource manager position was vacant and there was no position such as public relations manager who could be interviewed. Finally, three mountain hotels, in Uludag, Bursa, were closed as the winter season had ended. Finally, 14 of the 20 hotels agreed to participate in the study. The number of rooms of the participant hotels ranged between 47 and 235 and the number of employees from 23 to 210. Six of the participant hotels were members of different national hotel chains and 1 was also a member of an international hotel chain. The oldest hotel in the sample was 118 years old. The interviews were conducted during spring and summer 2008. A profile of the hotels is provided in Table 1.

Table 1: Interviewee hotels' characteristics

ID	Star Rating	Main Activities (In terms of order of importance)	Focus of General and HRM Performance Measurement Systems	BSC Status
A	5	Accommodation, Congress and Banquets	Hotel performance evaluation is based on primarily **financial** and **customer** measures. There is no a detailed performance measurement system at employee level. The wages of employees, working in the same department are similar.	No knowledge of BSC
B	4	Banquets and Meetings	Hotel performance evaluation is based on primarily **financial** and **customer** measures. But there are some <u>informal</u> efforts to understand (not gauge) **employee satisfaction (learning and growth).** Also, there is a detailed performance measurement system at employee level.	BSC heard of but no detailed knowledge
C	5	Accommodation and Congress	Hotel performance evaluation is based on primarily **financial** and **customer** measures. Although there are some <u>informal</u> efforts to understand the **employee satisfaction (learning and growth)**, there is no formal system for employee satisfaction measurement. Suggestion systems are employed in the hotel and beneficial suggestions are accepted and rewarded **(learning and growth)** by top management.	No knowledge of BSC
D	4	Accommodation	Hotel performance evaluation is based on primarily **financial** measures. Hotel employees' wages and promotions are determined in terms of their **tenure**.	No knowledge of BSC
E	4	Accommodation	Hotel performance evaluation is based on primarily **financial** (especially budgets) and **customer** measures. Also **occupancy rates** are taken into consideration to appraise the hotel performance. There is no detailed performance measurement system at employee level. Wages of employees working in the same department are the same but every month, the **employee of the month** is elected and these employees are rewarded and recognized.	No knowledge of BSC
F	4	Accommodation	Hotel performance evaluation is based on primarily **financial** and **customer** measures and **occupancy rates**. But some measures relating to **internal business process** perspective are employed. Also, there is a detailed performance measurement system at employee level in which individuals are appraised by customers, immediate superior and general manager.	No knowledge of BSC
G	3	Accommodation and Meetings	Hotel performance evaluation is based on primarily financial and customer measures. There is no detailed performance measurement system at employee level.	No knowledge of BSC
H	3	Accommodation	Hotel performance evaluation is based on primarily financial measures. Also, a weekly customer satisfaction questionnaire is conducted. Wages for employees working in the same department, are the same but every month, the employee of the month is elected.	No knowledge of BSC
I	3	Accommodation	Hotel performance evaluation is based on primarily financial and customer measures. There is no detailed performance measurement system at employee level.	No knowledge of BSC
J	5	Congress, Banquets and Accommodation	Hotel performance evaluation is based on **many measures which can be collected under four perspectives of BSC.** But there is no structure relating to cause and effect relations between perspectives. There is also a detailed and complex performance measurement system at employee level.	BSC heard of but no detailed knowledge
K	5	Accommodation	Hotel performance evaluation is based on primarily **financial** and **customer** measures. But there are some <u>informal</u> efforts to understand (not gauge) the **employee satisfaction (learning and growth).** Also, at employee level, employees working in same department with the same tenure, receive the same base-wages. But superior performance of employees is rewarded with premiums.	BSC heard of but no detailed knowledge
L	5	Banquets and Wedding Organizations	Because of a change in hotel management, a new performance measurement system is being designed.	BSC heard of but no detailed knowledge

Table 1: Continue

ID	Star Rating	Main Activities (In terms of order of importance)	Focus of General and HRM Performance Measurement Systems	BSC Status
M	3	Accommodation, Meetings, Wedding Organizations and Balls	Hotel performance evaluation is based on primarily **financial** and **customer** measures. Also there are few **internal business process** measures. Although there are some <u>informal</u> efforts to understand **employee satisfaction (learning and growth)**, there is no formal system for employee satisfaction measurement. In addition, regular brainstorming sessions among supervisors and employees are held to obtain benefit from their innovative ideas. Finally, there is no detailed performance measurement system at employee level	No knowledge of BSC
N	3	Accommodation	Hotel performance evaluation is based on primarily **financial** and **customer** measures. There is no detailed performance measurement system at employee level.	No knowledge of BSC

Of the 14 managers to be interviewed 3 were female and 11 male, with ages ranging from 24 to 59. All of them had a university degree in advertising and marketing, business administration, industrial relations, international relations, public relations, statistics or tourism management and 1 also held an Executive MBA. Their job titles varied: assistant chief executive officer, assistant general manager chief executive officer, finance manager, front office manager, general coordinator, general manager, human resource manager or public relations manager. Their length of employment in their current hotel ranged from 1 to 41 years. Ten of the 14 interviews were face to face and conducted in the managers' offices but four managers preferred a telephone interview. At this point, the researcher took the "saturation point" concept of Glaser and Strauss (1967) into consideration. Due to the high level of similarity of the responses of the interviewees, the sample size was accepted as adequate so the researcher felt no need to extend the sample.

In the first part of the one-to-one and semi-structured interviews, the researcher collected general information about the interviewees and their hotels. Then, the interviewees were asked to describe BSC concept and the LG perspective of it if they had employed them in their hotels or had only heard of them. Since Coşkun (2006) had reviewed Turkish BSC literature in another study and found 20 different concepts employed to define BSC approach, it was considered at this point that the managers may be familiar with the different Turkish translations of the BSC concept. Therefore the researcher reminded all the interviewees that all of these concepts are used in Turkish management literature as a synonym for BSC. Then, the managers explained their individual and organizational level performance evaluation systems if their hotels had a different performance measurement system from BSC. After that, the researcher gave a detailed explanation about BSC and LG concepts. During the subsequent part of the study, interviewees

evaluated the importance of five dimensions under the LG perspective for themselves. In conformity with McPhail et al. (2007), it was accepted for this study that LG has five subdimensions: "Employee Capabilities (EC)", "Employee Lifestyle and Well-being (EL)", "Tracking of Employee Tools (TE)", "Motivation of Employees (ME)" and "Employee Goal Alignment (EG)". In addition, they also evaluated the level of importance attributed by the hotel senior management (e.g., the owner/owners of the hotel) to these five dimensions. These two evaluations were rated on a five-point scale where "1=not at all important" and "5=extremely important". Before the research, a pretest of the scale had been performed with a group of managers in a hotel. Except for one, all the face-to-face interviews were tape recorded and then transcribed. Due to a technical problem with the tape recorder, the non-taped interview was typed quickly in order to retain as much as information as possible. The interviews lasted between 33 and 87 minutes.

To enhance the scientific rigor, the researcher paid attention to the validity and reliability of the study. For example, during the first minutes of the interviews, the researcher adopted an unstructured interview style, the informal conversational interview style suggested by Patton (2002), to eliminate the emotional and social barriers between him and the interviewees and to be able to collect more accurate data. In the qualitative research tradition, the "Existential Sociology School" in particular attributes great importance to the emotional closeness of the researchers to the subjects (Ambert *et al.*, 1995). As another strategy, the researcher made triangulation (Bloor and Wood, 2006; Jick, 1979). He tried to verify the interview data with documents from the hotels as far as possible. For example, Interviewee B claimed that they had a detailed employee level performance evaluation system consisting of 50 criteria so the researcher requested some documents about this system such as a performance evaluation form. Also Interviewee J presented the forms used in evaluations of their first line, middle and top level managers to the researcher. Triangulation by document examination is a strategy often preferred in management and organization literature (e.g., Greenwood and Hinings, 1993; Oliver, 1997). Also, the researcher sent some interviewee responses and his own interpretations about them back to the respondents to be confirmed, which is known as "respondent validation" (Boulton *et al.,* 1996; Yıldırım and Şimşek, 2005) strategy in qualitative research. As another triangulation strategy, the researcher compared the data he had collected from conducting semi-structured interviews with data collected from websites. By entering some keywords into a search engine such as "performance", "hotel", "Turkey" and "BSC", an attempt was made to confirm previously collected data. Finally, although there are still some debates in qualitative research literature about whether qualitative research can be and should be replicated or not (Anfara et al., 2002), the researcher

tried to explain the research procedure as clearly as possible to enable further studies. In this way an effort was made to ensure research objectivity (Kassarjian, 1977). In the quantitative part of the study, the construct validity and internal reliability of the scales were also examined.

4. FINDINGS

4.1. BSC Awareness and Implementation Level

After the questions relating to general information about the interviewees and their hotels, the aim of the first question was to understand the familiarity levels of the managers with the BSC concept. Interviews showed that none of the managers had detailed previous information about the concept. Only four of the 14 managers, Interviewees B, J, K and L claimed that they had heard of and knew about these concepts. However, when they were asked to explain the concepts, it was seen that their explanations were far from the essence of BSC. Interviewee B described it as,

> Balanced Scorecard…When the performance evaluation form is completed with the performance scores of the employees, this is called a Balanced Scorecard.

Interviewee J claimed to have heard of the concept. Whereas the claim might be correct because he was the CEO of a hotel belonging to a prestigious university in the capital, Ankara, and the hotel seemed to take support from the university concerning the issues of business administration and management, the definition presented by Interviewee J was extremely elastic. The researcher thus concluded that although Interviewee J had heard of the concept before, he had no detailed information about it:

> Yes, I have heard of it. You can't evaluate a thing you don't measure. Therefore, you first measure it and then, evaluate it…

Another participant, Interviewee K also claimed that he had heard of the BSC technique. His claim might also be correct because he was teaching tourism management and marketing part-time at a university. He had the opportunity to follow recent developments in management science and interact with academics at the university. Hence, it is to be expected that he had heard of the concept. However, subsequent parts of the interview revealed that he had no detailed information about BSC. Finally, Interviewee L openly stated that he had heard of the concept but he had no detailed information about it. In short, whether they admitted it or not, none of the managers were familiar with the concepts. In addition the researcher examined 458 web sites, found after entering keywords such as "performance" "hotel" and Turkey" into a search engine, but found no hotel

using BSC or taking training about the method. When these findings are compared with the findings of the study by McPhail et al. (2007), it can be partially claimed that Australian hotel managers appear to have a greater awareness of the BSC concept than Turkish hotel managers. Six of 14 Australian hotel managers were acquainted with the concept. However, because of the small sample size of both studies, this interpretation requires caution at the same time.

Although all the managers, except for the four managers noted above, stated that they had not previously heard of the concepts, the interviews revealed that almost all the participating hotels use various measures relating especially to FN and CT perspectives of BSC. For example, there was a customer satisfaction questionnaire in almost every hotel's reception. In addition, there were extra efforts in some hotels to measure and develop customer satisfaction. Interviewee B, for example, emphasized that:

> We adopted a 'one to one marketing' strategy in our hotel. For example, if a guest has stayed in our hotel before, when (s)he comes to us for the second time, we know the newspapers (s)he reads and send them to her/his room.

Interviewee K gave another extraordinary example concerning their customer satisfaction measurement efforts:

> Our public relations and front office personnel visit some randomly selected customers in their homes and try to gauge satisfaction levels and listen to their complaints about the hotel and its services. Customers may pass over lightly some points of view during the interviews in the hotels. Their points of view frequently come to a true picture after they leave the hotel.

Interviewee L also said that he was following a Dutch web site to see the comments of customers about his previous hotel. According to him, many Dutch tourists do not go anywhere without examination of this website. Therefore, he stated that he would continue to follow this website.

Although it was rare, some measures relating to the IBP perspective were employed in some hotels regardless of BSC. For example, labour efficiency variance is commonly accepted as one of the measures of IBP (Hoque and James, 2000). Interviewee E underlined the use of this measure in his statement that:

> We take notice of productivity in our hotel. When the hotel was opened, it employed 125 people but we are currently working with 49 employees.

Also Interviewee J gave this as an example for their use of measures relating to the process of pricing:

> We prepare meetings and meals for big groups of 300, 500 or even sometimes 1000. To determine correct prices, we try to make some optimizations and then, we compare it with similar hotels in the market.

Interviewee F adduced some evidences more clearly relating to the use of IBP measures. For example, he emphasized that they evaluate the housekeepers' speed of service. He added that there were similar measures for almost every task executed in the hotel to assess the efficiency rates of these tasks. Whereas these examples seem to be consistent with the IBP perspective of BSC, according to the one commonly held view in the BSC literature, the hallmark of BSC is a construction of cause and effect relations between perspectives (Hannula *et al.,* 1999; Hoque and James 2000; Norreklit 2000; Othman 2006). Thus, although some hotels may have measures concerning all perspectives of BSC such as Hotel J, they cannot be accepted as BSC users absolutely.

4.2. Employment Level of LG Perspective of BSC in Hotels and Attitudes of Managers towards it

One of the four pillars of BSC is LG. As noted earlier, in this study, it was accepted that the LG perspective has five subdimensions: "Employee Capabilities (EC)", "Employee Lifestyle and Well-being (EL)", "Tracking of Employee Tools (TE)", "Motivation of Employees (ME)" and "Employee Goal Alignment (EG)". These subdimensions were rated by interviewees. Reliability analysis for a five items scale which measures the managers' perceptions about their hotel managements' attitudes concerning BSC showed that the Cronbach alpha coefficient of the scale was 0.91. This finding can be interpreted as the internal consistency of the scale is high. Also "Exploratory Factor Analysis (EFA)" results, employed to examine the construct validity of the scale, revealed that these 5 items are collected under only one factor. The Kaiser-Meyer-Olkin (KMO) measure of sampling adequacy was 0.83. Another factor analysis relating to the scale, measures the importance attributed by the hotel managers to LG subdimensions, indicated that 5 items were clustered under one factor. KMO was approximately 0.66 and the Cronbach alpha coefficient was 0.83 for this subscale. These coefficients are often accepted as satisfactory (Cronbach, 1951). Descriptive statistics and Spearman correlation coefficients are shown in Table 2.

Table 2: Descriptive statistics and spearman correlation analysis

	N	SD	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.E.C.	14	.74									
2.E.L.	14	.46	.473								
3.T.E.	14	.75	.366	.661***							
4.M.E.	14	.64	.551**	.110	.381						
5.E.G.	14	.75	.425	.322	.653**	.553**					
6.E.C.	14	.89	.509	.374	.502	.321	.553**				
7.E.L.	14	1.22	.118	.310	-.125	-.254	.086	.448			
8.T.E.	14	1.09	.046	.388	.370	.091	.514	.729***	.504		
9.M.E.	14	1.20	.323	.306	.108	.298	.217	.743***	.646**	.641**	
10.E.G	14	1.36	.263	.555**	.365	.073	.271	.713***	.687***	.679***	.820***

*p<0.1; **p<0.05; ***p<0.01; n=14

Notes 1: E.C.: Employee Capabilities, E.L.:Employee Life Style and Well-being, T.E.:Tracking of Employee Tools, M.E.:Motivation of Employees, E.G.:Employee Goal Alignment.

Notes 2: First five items reflect the attitudes of hotel managers about LG dimensions and the second five items reflect the attitudes of hotels' senior managements.

Interviewees first rated these dimensions in terms of the degree of importance attributed by them personally. They then evaluated these dimensions again according to the importance that senior managements attached to them. The average importance values, attributed by the managers individually and their hotels, are shown in Table 3. At this point, a non-parametric statistical method was preferred because of the small sample size.[†]

Table 3: Importance attributed to the dimensions of LG by managers and their hotels' senior management

	Averaged importance attributed by the managers (n=14)	Averaged Importance attributed by the senior hotel management (n=14)
Employee capabilities	4.35	3.78
Employee life style and well-being**	4.71	3.50
Tracking of employee tools	4.42	3.85
Motivation of employees	4.42	3.71
Employee goal alignment	4.50	3.78

Mann Whitney-U Test, ** p<0.05

[†]   In some studies (e.g., Strochhecker, 2007) alternative statistic analysis are used together. The researcher also implemented "Wilcoxon Signed-Rank Test" by accepting the groups paired. The findings were consistent with the Mann Whitney-U Test's findings presented at the table 2.

In the first subdimension, EC, all the managers attributed great importance to this point individually as can be seen in Table 3, but at the same time it has the lowest score among the five items rated by the managers. The findings also revealed that senior management attached high importance to it as well.

For example Interviewee C stressed that,

> We make a detailed job analysis in our hotel and specify the job requirements of every position.

Analysis of the ratings showed that there was no statistically significant difference between the degree of importance attached to EC by managers and their senior hotel management. In contrast to the low rank of importance allocated by the Turkish sample, in the study by McPhail et al. (2007), it was the most important subdimension for Australian hotels.

EL, the second dimension of the LG perspective, took the highest rate from the managers as seen in Table 3, and as can be seen in Table 2, it also has the smallest standard deviation (0.46). It means that the managers reached consensus to a large extent on the importance of EL. Although all the managers perceived this as vital and attached the greatest importance to it, the findings indicated that generally there are no systematic efforts in the hotels to follow EL scientifically. At this point, Interviewee F said that:

> We don't have formal job satisfaction surveys in our hotel. However, we routinely meet our personnel. We listen to their complaints relating to their jobs and even private lives.

Interviewee E's statements revealed that they adopt a similar approach relating to job satisfaction of the employee as Interviewee C's hotel:

> We have periodic meetings of our general manager, human resource manager (me) and employees but not department managers. Suggestions and complaints relating to the job shared in these meetings are sometimes conveyed to the meetings of board of directors.

Analysis of the ratings showed that there is a statistically significant difference between the degree of importance attached to EL dimension by managers and senior hotel managements. Managers explained this difference with reasons such as inadequate authority delegation and intraorganization power relations. For example Interviewee D:

> I am the only member of staff in the public relations department of the hotel. As other departments in the hotel are more crowded, they are more powerful and dominant in the decision-making processes.

According to the participants, EL was also the subdimension to which senior hotel managements attached the least importance. It also had the second highest standard deviation (1.22). Hence, this situation can be interpreted that there is an important diversity of opinion about the importance of this subdimension among senior hotel managers. In addition, EL was the least important issue among five items for Australian hotel managers (McPhail *et al*., 2007).

TE is another element of the LG perspective. Almost all the managers attributed great importance to this subject. For example Interviewee F commented that:

> Especially housekeepers must have knowledge about the chemical substances they use in the rooms. These substances are an important part of the total costs. Chemical substances, used for armatures, are different from the others. If you do not use the appropriate substance, you may damage them.

Also, according to the hotel managers, their hotels attributed the greatest importance to TE item, but again, the hotels frequently appear to give less importance to this subject than their managers attach.

The fourth element of the LG perspective is ME. As in the other subdimensions, managers give more importance to this issue than their hotel management. Only Interviewee B thought that his hotel attributed greater importance than himself. He explained this situation thus:

> Employees under contract for a set wage, must motivate themselves. At this point, I adopt an attitude closer to 'Personnel Management' than 'Human Resource Management'.

It also took the second lowest rate from the senior management of the hotels.

Finally, the fifth dimension of the LG perspective of BSC is EG. The researcher asked managers whether employees have knowledge about the goals of their hotels such as the hotel mission, the "raison d'etre" of the hotel, and vision, and if there was an alignment between the goals of the hotel and those of the employees. Many managers announced an attribution of greater importance to this subject again, but at the same time, they stated that their hotels attached less importance to this subdimension than them. Some of the hotels seemed to develop various tactics to inform their employees about their hotels' goals. For example, Interviewee B said that:

> In my opinion, verbal efforts aren't sufficient to communicate the hotel's goals to the employees, so we put them in writing and hung them on the walls inside the hotel for all the staff to see.

On the other hand, a small group of interviewee also asserted that for the first line employees to have knowledge of the hotel's goals is difficult and sometimes unnecessary. For example Interviewee A said that:

> In almost all organizations, white collar employees generally know the organizational goals. But for the bottomlines, it is rather difficult. These employees are only interested in completing their tasks and going back to their homes.

If Table 3 is examined generally, it can be clearly seen that according to the participants' beliefs, hotel management show the lowest interest in EL and ME. Leadership studies in the 1940s and 50s, launched by scholars from Ohio State University and the University of Michigan, revealed that there are two main clusters of leadership behavior, people oriented and task oriented (McShane and Von Glinow, 2003). Our study findings indicate that whereas hotel management in our sample exhibit a more task oriented leadership style in terms of the perceptions of the managers, the managers appear to adopt a more people oriented leadership behavior by primarily focusing on EL and ME issues. The Australian hotel managers in the study by McPhail et al. (2007), on the contrary, seemed to be more disposed to a task oriented leadership style.

The relationship between "organizational size" and "ways and amount of BSC use" have been investigated and documented by such as Hogue and James (2000), Malmi (2001) and Speckbacher *et al.* (2003). The present study investigated whether there is a statistically significant difference between the level of importance attached to LG dimensions by five-star hotel managers and others. The findings showed that the managers of the five-star hotels attribute more importance to dimensions of LG than three and four-star hotel managers except for the one dimension, ME. Possible reasons for this may be that managers of relatively small hotels may perceive their relationships with their employees as a family and so they may show more interest in this issue than the managers of five-star hotels. On the other hand, in only one subdimension of the LG perspective, TE, was a statistically significant difference found. Also, it appears that the importance attached by the respondents from five-star hotels to EL, TE and EG is not affected by the respondents' professions. Finally, while hotels grow in size and their stars increase in number, the leadership styles tend to become more balanced. In contingency theories of leadership, it is assumed that the most appropriate leadership style depends on the situation (McShane and VonGlinow, 2003: 422). In addition to studies accepted as "classical" in the contingency perspective of leadership theories such as Fiedler, House and Hersey and Blanchard's studies, some relatively new studies have contributed to this field. For example, Popper and Zakkai (1994) advocate that people have different needs in different types of organizational contexts

and at various levels of the organization's hierarchy, therefore they need different leadership styles. This study also revealed that hotel size may partially affect the managers' leadership styles. At this point, the main assumption is that the leadership styles of the participants in this study are effective. There are two main reasons for this assumption. The first is that if we accept organizations as a bounded but largely rational existence, if they did not exhibit effective leadership, they would not be retained in their organizations. Secondly, the concept of organizational effectiveness is frequently evaluated with the criteria concerning the length of the organizational lifetime. The average age of the hotels was 24.57 years. Organizations require successful leadership to survive. Hence, the leadership style of the participants may be considered as effective. Finally, it can be concluded that an effective leadership style varies depending on the organization scale. In this manner, it may be considered a small contribution to contingency theories of leadership. Table 4 presents the findings.

Table 4: Importance attributed to the dimensions of LG by managers of five-star hotels and managers of other hotels

	Averaged importance attributed by managers of 5-star hotels (n=5)	Averaged Importance attributed by managers of other hotels (n=9)
Employee capabilities	4.40	4.22
Employee life style and well-being	5.00	4.55
Tracking of employee tools**	5.00	4.11
Motivation of employees	4.40	4.44
Employee goal alignment	5.00	4.22

Mann Whitney-U Test, **$p<0.05$

Structural inertia, one of the main concepts of the "Population Ecology" theory, states a situation wherein the speed of reorganization is much lower than the rate at which environmental conditions change (Hannan and Freeman, 1984: 151). According to this, structural inertia increases monotonically with organizational age. Therefore, there may be a difference between the response speed of the older and younger hotels to developments in management knowledge. At this point, it may be expected that the group consisting of of younger hotels senior management would show more interest and act on the dimensions of LG. To form the groups under two headings of younger and older, the hotels were ranked according to their age.

The youngest hotel was 2 and the oldest one was 108 years old. The median of the series was 20.5 years. Findings shown in Table 5 revealed that senior hotel management of the younger hotels attributed more importance to all items, but there were no statistically significant differences.

Table 5: Importance attributed to the dimensions of LG by senior management of younger and older hotel groups

	Averaged importance attributed by senior management of the younger hotels (n=7)	Averaged Importance attributed by senior management of the older hotels (n=7)
Employee capabilities	4.14	3.42
Employee life style and well-being	3.71	3.28
Tracking of employee tools	4.14	3.57
Motivation of employees	4.00	3.42
Employee goal alignment	4.14	3.42

Mann Whitney-U Test

5. CONCLUSION

5.1. General Conclusions and Managerial Implications

With the rapid growth in recent years of the hospitality industry both in Turkey and worldwide, the issues of whether hotels have robust performance measurement systems and how to measure hotel performance have become more important than in the past. Thus, the main purpose of this study was to understand the awareness levels of hotel managers in Ankara and Bursa relating to a BSC approach and the LG perspective. In the research part of the study, one-to-one and semi-structured interviews were conducted with this aim. Findings revealed that managers in the sample were not familiar with either of the concepts. This conclusion appears to be consistent with the findings of a recent study (Eryılmaz and Ünal, 2008) conducted among major manufacturing organizations operating in Bursa, Turkey. A content analysis regarding Turkish academic BSC literature (Eryılmaz, 2008) and research conducted in several industries mentioned above exhibit that in Turkish context, the BSC discourse is stronger than the BSC in organizational praxis. Also, it seems that hotel managers in the Australian sample (McPhail et al., 2007) have a greater awareness about the concepts than the managers in the Turkish sample. In the study, after the clarification of the concepts, hotel managers also stated that they believed in

the importance of the LG perspective and its subdimensions. However, only in the one dimension, EL, was a statistically significant difference found between the degree of importance attached to the item by managers and their hotels. Another finding of the study was that the managers of the five-star hotels appeared to attach more importance to LG dimensions than the other hotels' managers. On the other hand, only in the one dimension again, TE, was a statistically significant difference found. In addition, the first group of managers exhibited a more balanced leadership style by focusing more on task related items of LG.

Possible reasons for the low awareness levels of Turkish hotel managers relating to BSC and LG may be the individual characteristics, values and beliefs of the interviewees. For example, human capital may not be so important for the Turkish hotel managers in the sample and they may not follow recent developments in management science. Or they have an environmentally deterministic point of view of life, and external locus of control (Rotter, 1966), hence they may perceive performance measurement as a futile effort. Secondly, this behavior may be a conclusion of a macro historical background. In effect, the Turkish governments adopted import substitution policies until the beginning of the 1980s. During the 1980s, in spite of a passage towards liberalization policies in the Turkish economy by the "January 24 Decisions", there were still some advantages such as low manpower costs for Turkish organizations to protect them from severe competition in the world. For that reason, even though the history of Turkish management literature goes as far back as the 1930s (Üsdiken *et al.,* 1998; Üsdiken and Çetin, 1999), a strong competition culture might not have been created among the Turkish manufacturing and service organizations and the managers did not show much interest in new management techniques to date except for TQM re-constructed elaborately by some non-governmental actors such as Kalder and Tüsiad in Turkey (Özen, 2002). In a similar vein, Mucuk (1994) claims that Turkish organizations still adopt a 'selling concept' as a marketing management philosophy because of the effects of previous import substitution policies.

Finally, findings of the current research seem to be useful for managers in the hotel industry. The first, the study underlines importance of the individual and organization level performance measurement activities, ignored to a large extent by the organizations especially in developing countries. The study also advices to hotel managements that they should design more robust measurement systems combining traditional financial measures with non-financial measures. The second, the study emphasizes positive effects of human capital on financial indicators of organizations by pointing out the relation between LG and FN perspectives. Finally, some points in the study may attract the senior managements' attention to the

problem of inadequate authority delegation. If the senior managements want to increase the effectiveness of their managers, they should empower their managers more than in the past.

5.2. Originality, Limitations and Directions for Future Research

This study seems to have some original points. To the best of the researcher's knowledge, it is the first study to investigate the awareness levels of Turkish hotel managers of a BSC approach and LG perspective. In the present study, the awareness levels BSC in one developed and one developing country were also compared. Therefore, this is one of the few papers to compare awareness levels of BSC in managers in the hospitality industry cross-culturally. In addition, as far as we know, this is the first study to investigate a relationship between the star rating of hotels and the level of importance attached by the managers to LG dimensions. Finally, the findings of the present study concerning the relationship between hotel size and leadership style may be considered a partial contribution to contingent leadership theories.

However, there is no doubt that this paper has some limitations as well. Firstly, although it appears to largely represent other hotels in Turkey not included in the study, the size of the study sample can be considered as rather small. Another limitation of the study is that some interviews were conducted by telephone. For that reason, the researcher could not derive the benefits from the additional data provided by observation of the interviewee's gestures and facial expressions. Finally, as being in many studies (e.g., Karatepe and Bekteshi, 2008), the current study was built on self-report data to a large extent. Multiple sources of data should be employed in order to mitigate this problem in future studies. For example, the importance, attributed by the managers to the five dimesions of LG, also could be evaluated by the employees of the hotels. The findings of the study should be interpreted cautiously because of these limitations.

Finally, according to the author, this area of research appears to have the potential for future studies. For example, researchers could investigate effective managerial knowledge and experience (e.g., relating to BSC implementation) diffusion among hotels, members of a chain hotel, and antecedents of it. Another research question may be 'How can BSC, designed to a large extent for manufacturing organizations, be adapted for the hospitality sector? If necessary what new perspectives could be applied?' For example in Turkey, tour operators seem to play a major role in the hospitality industry. Could tour operator satisfaction or relations with them be a new perspective for BSCs of hotel organizations? Further research can try to find some answers to these questions. Finally, the findings of this

study concerning hotel size and leadership behavior could be retested with a larger sample and in different cultures.

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