Customers' Perception towards Service Quality: A Study on Hotels in Kolkata, India

Moumita Sarkar (Samanta)*
Bikram Singh **

Abstract

Organizations in search of excellence have accorded higher weightage to the satisfaction of their customers over and above other functional strategies. In the hotel industry, measuring customers' satisfaction is of immense importance. The future sustainability of hotels in the face of fierce competition relies much on providing quality services at reasonable price. Thus, measuring and understanding how customers perceive the service quality cannot be undermined. This study concentrates on assessing the perception of customers (the tourists) with respect to service quality of selected hotels in Kolkata. The study is essentially empirical and focuses on the selected "two star" and "three star" hotels in Kolkata. Primary data was collected from customers using a structured questionnaire and was analyzed using appropriate statistical techniques. Perceptions of service quality-related factors were assessed across gender, nationality, age and income groups which revealed some of the important service quality factors based on five dimensions that is "tangibility", "responsiveness", "assurance", "reliability" and "empathy". The outcomes of this study offer interesting findings for service providers (hotel managers) to retain customers and maintain profitability.

Keywords: *Customer Satisfaction, Hotel, Kolkata, Service Quality, Tourists Perception.*

Introduction

Tourism growth across the world has been quite phenomenal with India emerging as one of the key players in tourism. It brings about economic development of the country by promoting national integration, international understanding, employment generation, earning foreign exchange etc. The tourism industry in the past few years have registered tremendous growth in terms of revenue. Though India lags in the basic infrastructures, being the support structure of the industry, still it has shown a remarkable growth. So, it is the responsibility of the Government of India to take initiatives for the improvement of infrastructures to boost growth in tourism industry. India has tremendous potentiality for development of tourism in this competitive environment.

Hospitality and Tourism are now considered as worldwide economic activities since expectations with respect to leisure time usage has developed over time, assigning wider meaning to free time. The increase in customer requirements in terms of quality of services have made hotel and hospitality industries subject to severe competition.

This study will concentrate on assessing the perception of service quality of tourists of selected hotels in Kolkata city, India. The rich cultural heritage of Kolkata makes it an attractive tourists' destination. Although various research had been done on service quality still hospitality sector of Kolkata has received little research attention with respect to service quality issue.

*Assistant Professor, Department of Commerce, Bangabasi Morning College
#102, Southern Avenue, "Sarobar", 7th N. E. Kolkata - 700029, India.
E-mail: moumita.sarkar2007@gmail.com

**Assistant Professor, Department of Commerce, University of Calcutta
#63, Dharmatala Road, P. O. Belurmath, District Howrah - 711202, West Bengal, India.
E-mail: bsbikramsingh@gmail.com

Overview of Hotel industry

Hotel industry constitute a major part of Tourism industry in the world and has a major contribution in the country's economic growth. In India it has been estimated that hotel and hospitality industry contribute almost 9.4% of the total GDP. India has already allowed 100 % FDI in Hotel Industry. It is widely observed that India has become the locus of hotel industries in the east. Many big hotel chains are setting up hotels in India and this has led to a phenomenal growth of the hotel industry. According to Muthe (2010) many global players in the hotel industry have plans to set up hotels in India.

In the last fifty years major development took place in domestic and international tourism which leads to comparison of the hotel ratings across the world in both public and private sectors. In May 2003 after much deliberation, the Department of Tourism, Government of India, renewed the guidelines for the classification of hotels, initiated in 1955. This development helped the hotels in India to meet international standards in services and facilities. Though the "five-star" and "four-star" hotels in India meet international standards but they do not get global recognition whereas on the other side, the "five-star" and "four-star" hotels in the UK and the US are globally recognized. In absence of international hotel ratings system, comparison of same star category of hotels across the world is difficult to establish. In some country's ratings are carried out by independent ratings agencies, quasi-government sources, the government and the hotel operators themselves. Therefore, there exists a difference between the country's standards.

According to Ministry of Tourism, Government of India there are six categories of hotels based on the star ratings assigned by them. They are namely; "1 -Star Hotel", "2 -Star Hotel", "3 -Star Hotel", "4 -Star Hotel", "5 -Star Hotel", "5 -Star Deluxe Hotel".

"Five Star Deluxe" Category hotels include 40% of the total rooms in all the above classified hotels. The number of hotels for the financial year 2017 rose to 1,819 with 90,618 rooms compared to 1,459 hotels with 79,879 rooms in the financial year 2016. There was also a growth in the existing supply of branded rooms in India by 7.5% in 2017-18 over previous year totalling 1,28,163 rooms. It is expected to touch 1,50,702 by the year 2019. In India New Delhi have the largest number of branded rooms (14,724 rooms) in the year 2017-18 followed by Mumbai (including Navi Mumbai) and Bengaluru. Kolkata also recorded highest growth in supply about 20.7% adding 661 rooms to smaller base hotels in 2017-18. It is estimated that between Financial Year 2018 and 2023 the market of Kolkata will add about 1,800 rooms.

Another interesting development is that Goa witnessed an increase in average room rate every year touching Rs 7,844 in the year 2017-18 then Mumbai with average rate Rs 7,740 followed by Delhi and Bangalore. The statistics by ministry of tourism shows that in 2017- 18 Mumbai had the highest occupancy rate with about 75.8%, followed by the state of Goa with 72.1%. The city with the lowest occupancy rate was Noida with about 54.4 percent occupancy during the measured time period.

The occupancy rate of hotel rooms across the city of Kolkata in 2017-18 amounted to 71.9%. This was an increase from the previous year's 70.9%. The City of Joy recorded an upward performance in average room rate rising to Rs. 6,048 ("Kolkata scores high", 2014).

The supply of hotels in India over the past five years grew at a rate of 17.8% but the growth for demand was at 17.6% with a marginal demand-supply mismatch. Instead of growth in supply of hotels in India, this sector witnessed various hurdles such as absence of proper and hygienic accommodation, bad roads, sexual assault on foreign visitors, cultural and language barriers, lack of trained persons and frequent terrorist attacks.

According to the Indian Tourism Industry Analysis Report, India's position in the world hospitality and tourism market is very significant and its hospitality has a global acceptance. Today the Indian tourism and hospitality sector has touched a new zenith. Other than the service quality the foreign tourists prefer India as a destination as it is cheap and less expensive for leisure tourism.

Indian hospitality industry is having a positive growth in recent years. Various activities are included under the hospitality industry and it generates employment directly and indirectly. This industry helps to earn foreign exchange in the country and attracts a huge amount of FDI (Foreign Direct Investment) and it is within the top 10 sectors in India. The hotel and tourism sector attracted around USD 11.39 billion of FDI during the period April 2000-June 2018 according to the Department of Industrial Policy and Promotion (DIPP). At the state and central level, it is one of the important contributors to indirect tax revenue. It is predicted that Indian Hospitality Sector will grow at 16.1 per cent and Compound Annual Growth Rate (CAGR) is expected to reach Rs 2,796.9 thousand crores in 2022.

In the financial year 2018 (Jan-Nov) Foreign Tourist Arrivals (FTAs) increased by sharp 18% to 7.5 million which was 6.4 million in the year 2017 (Jan-Nov) and is considered as the highest growth since 2008. This development is backed by different initiatives by Government of India like introduction of e-visa in November 2014, promotion of medical and cruise tourism and development of rail & road infrastructure. The Government of India has allowed Visa on arrival scheme for 150 countries in June, 2016. From April, 2017 onwards, citizens of 161 countries were allowed e-tourist visa facility, as against 113 countries previously (Ministry of Tourism). The tourists who are travelling to different places both for business and leisure purposes within India are the Domestic tourist arrivals (DTA) which grew marginally by 2.4 % from 1,614 million in 2016 to 1,653 million in 2017. This growth in DTA are due to increase in disposable income, spending mentality amongst the youth, popularizing weekend culture, campaigns by the government, low-cost airline services, promoting new sites and increased growth in trade and services.

In the financial year 2018 (Jan-Nov) Foreign Exchange Earnings (FEEs) (in rupee) increased by 10% whereas the FEEs (in dollars) increased by only 5.4% from $24,430 billion to $25,761 billion. This lower growth in dollar during this period is due to 4.6% depreciation of rupee against the dollar.

The potentiality to generate employment in tourism industry in India is the highest than any other sector. In India according to the latest payroll data of the Employees State Insurance Corporation (ESIC) Travel, tourism sector generated 25.9 million jobs in 2017. In the next few years, India's share in world employment is estimated to be significant. India is emerging as a major player in the hotel and hospitality industry. According to Muthe, 2010 India is likely to become the second largest employer in the tourism sector by 2019.

Review of Literature

The SERVQUAL model was developed by Parasuraman, Zeithaml and Berry (1985, 1988) for measuring the quality of service rendered and assessing the strengths and weaknesses of service providers. Initially there were ten components which were used to measure the service quality however, in 1988 they redefined the service quality components and mentioned the five key dimensions namely; "tangibles", "reliability", "responsiveness", "assurance" and "empathy". MacKay and Crompton (1988, 1990) opined that "SERVQUAL" model couldn't be used to measure service quality in recreation and leisure industries. So, a new "REQUAL" model was proposed to fit the recreation and tourism service sectors. This model was tested in 1990 in the Canadian municipal parks and the same five dimensions as Parasuraman (1985) model were concluded. Gronroos (1984, 2000) suggested that the difference between expected and perceived service is the perceived quality of service in a relative appraisal. He suggested seven criteria of perceived service quality, namely; "reliability and trustworthiness", "attitudes and behaviour", "professionalism and skills", "accessibility and flexibility", "service recovery", "reputation and credibility" and "atmosphere".

Performance was suggested to be the measure that best explained the customers' perceptions of service quality rather than expectations (Cronin and Taylor, 1992). The "SERVPERF" model was developed and was tested in four industries. Their model contains only half the number of items that need to be measured. They noticed that the model fit well in all four industries and it explains more of the variation in service quality than "SERVQUAL" model. "SERVPERF" model was used by Luk and Layton (2004) in their study to measure the service quality in the hotels. Perception gap scores were outperformed by performance scores with regard to measurement of service quality. The SERVPERF model was used to measure service quality performance of "three", "four" and "five" star hotels in Cappadocia by surveying 234 customers by Yilmaz (2009). While the reliability and validity of the scale instrument was verified, the study revealed that the customers expected improved services from the hotels in all the four dimensions of "assurance-responsiveness", "empathy", "tangibles", and "reliability". The lowest perception scores on the dimensions of "empathy" and "tangibles", the most important dimensions in assessing service quality. A multiple-item scale titled "E-S-QUAL" based on theories was developed by Parasuraman, Zeithaml and Malhotra (2005) to assess the service quality of web sites in placing an order. Using 549 questionnaire responses through an online survey, a basic scale was built for routine customers and a non-basic scale was built for non-routine customers to measure service quality. The reliability of the five dimensions of SERVPERF was established by Aldehayyat (2011) in a study of service quality in "three", "four" and "five" star hotels in the cities of Aqaba and Petra in Jordan. Customers had the lowest perception on the attributes of "empathy" and "tangibles" and were found to be expecting better on all attributes of service quality.

Lam and Zhang (1999) conducted a study using "SERVQUAL" model and found a gap between the perceptions and expectations of service quality by customers, who would be satisfied whenever their needs and wants were fulfilled. They concluded that the most important factors in measuring the satisfaction of the customers are "reliability" and "responsiveness" and "assurance". These two attributes had highest differential scores, which indicated that perception of the customer was way below the expectation. By using the study to assess the quality of existing management practices and identifying improvements, they could increase customer retention and market share and profitability. A study of customer's perception of service quality by Magableh (2002) in Amman revealed a lower quality of services than could be expected by the guests. Factors such as "age", "marital status", "nationality" and "number of visits" were not considered and the worker's gender proved to be a determinant in the customer's perception of quality. An attempt was made by Maala and Al Taai (2002) to develop a measure for assessing the service quality in hotels in Jordan. However, they too found a negative result as there was no effect of demographic factors except for "worker citizenship" in measuring the quality of services. Hotel Guest Comment Cards (GCCs) and schemes provided by the management were used by Su (2004) to measure customer satisfaction in hotels in Taiwan. The extent to which comment card design of each hotel corresponded to acknowledged best practice criteria was determined through content analysis. It was concluded that not a single hotel within the sample met the best practice criteria for GCCs, recommending that the hotel industry in Taiwan needed to re-assess its approach to evaluation of customer satisfaction. Service quality perceptions of both domestic and international tourists were studied by Markovi´c and Raspor (2010) in their study on 15 hotels in Croatia by using a modified version of the SERVQUAL scale. The attributes highlighted by the guests were "accessibility", "empathy and competence of staff", "reliability" and "tangibles", which act as a guide for hotel staff to improve their business. In a Bangladeshi context, service quality has been found is a major reason for customer satisfaction. Hossain (2012) found a high level of dissatisfaction among customers in his study on hotels in the Cox' Bazar region.

In their study to assess the customer satisfaction in "three star" hotels in Kuala Lumpur, Malaysia, Forozia, Zadeh and Gilani (2013) found a direct and significant relationship between customer satisfaction and perceived value. To achieve higher customer satisfaction, there should be more focus on service quality factors. Price was a key factor influencing perceived value, and thus pricing strategies were of importance. Customer loyalty and satisfaction can be maximized by improving service quality and customer feedback. Data collection and Customer Relationship Management (CRM) also play a key role in the assessment of service quality. In the study by Guzzo (2010), it was found that with the absence of of standardized services and non-implementation of structured CRM (Customer Relationship Management) system, the hotel fails to meet specific needs of the guests. Absence of proper data collection also let to poor decisions being made by the management. According to Al-Ababneh (2017), service quality can be a major differentiating factor in the hospitality industry to attain competitive advantage and gain the confidence of the customer.

Movafegh and Movafegh (2013) also found a positive correlation between the five dimensions of service quality and customer loyalty in the hospitality and tourism context, which had both theoretical and practical value. The service quality delivered by a hotel can thus be understood to be the life of the hotel.

Objectives of the Study

The main objective of this study is to assess the perceptions of tourists with respect to service quality of selected hotels in Kolkata. However, in order to achieve the main objective of this study, it is also necessary to get deep into certain specific issues which form the very basis of the main objective. Such issues can be better captured by formulating a number of other objectives of this study mentioned below.

1. To assess the most important service quality factors responsible for satisfaction of the respondent.
2. To analyze the extent of satisfaction of respondents with the service quality related factors.

In order to understand the above mentioned objectives, the following hypotheses have been formulated:

H_1: *To assess if there is significant relationship between educational qualification and the relevant service quality related factors.*

H_2: *To assess if there is significant relationship between hotel stay is worth its price and the relevant service quality related factors.*

H_3: *To assess if there is significant relationship between hotel is worth recommending to others and the relevant service quality related factors.*

H_4: *To assess the degree of divergence or convergence vis- a- vis the order of preference of the service quality related factors.*

H_5: *To assess if there is significant difference in the perception of service quality related factors across gender.*

H_6: *To assess if there is significant difference in the perception of service quality related factors across Indian and foreign tourists.*

H_7: *To assess if there is significant difference in the perception of service quality related factors between the income groups.*

H_8: *To assess if there is significant difference in the perception of service quality related factors between the age groups.*

Research Methodology

The study is essentially empirical in nature based on a primary survey and the theoretical concepts have been sourced from the secondary data namely; books, journals, e-journals, periodicals, government data, reports and websites. The primary survey was conducted by administering a structured questionnaire adapted from the Parasuraman, Zeithaml and Berry (1988) "SERVQUAL Model". The respondents for the primary survey have been selected through purposive sampling. The target group for administering the questionnaire comprises the tourists (both domestic and foreign) visiting Kolkata. Both domestic and foreign tourists were considered for the survey. The questions are ranked questions on a "5 point Likert type scale" ranging from 'strongly disagree' to 'strongly agree'. In order to determine the perception of the respondents with respect to service quality in the target hotels 23 statements based on "Likert Scale" has been performed. The 23 perception related questions have been designed keeping in mind the five key service factors namely; "tangibles", "reliability", "responsiveness", "assurance" and "empathy". The five key service factors have not been revealed to the respondents in order to capture responses free from bias.

In India though Ministry of Tourism, Government of India gives rating of hotel but the task of site visit and rating is assigned to the body The Hotel and Restaurant Approval and Classification Committee (HRACC). Recommendations made by HRACC, in respect of classification/re-classification of Star Category are examined by the Government of India for finalization.

The study found that there are five (5) categories of hotels in Kolkata namely, "5 star", "4 star", "3 star", "2 star" and "1 star". The study was targeted towards the budget hotels namely "3 Star" and the "2 Star" hotels keeping in mind that these hotels were not only large in number but had a major tourist arrival.

The hotels were selected according to the star category rated by popular travel website Make My Trip, being the Top travel websites in India (PhocusWire, 2011). Make My Trip ranked 1st based on 37.03% visits to its website. Fourteen (14) three star hotels and Twelve (12) two star hotels in Kolkata has been chosen because of their major presence in proper Kolkata and sizeable number of respondents agreeing to participate in the study.

From the total list of 83 (Make My Trip, 2015b) three star hotels in Kolkata, the following 14 hotels have been chosen:

The Big Boss, Southern Plaza, Hotel Sudesh Tower, Lytton Hotel, Hotel Niharika, The Lindsay, Mayur Residency, The Samilton, Hotel Mulberry, Hotel Executive Tower, Hotel Akashdeep, The Elgin Fairlawn, The Residency Hotel and Hotel Casa Fortuna.

From the list of 31 (Make My Trip, 2015a) two star hotels in Kolkata, the following 12 hotels have been chosen:

Hotel Victerrace International, Hotel Esteem, Hotel Swagath, Hotel Aston, Comfotel, Hotel Gardenia, Hotel Akash Ganga, Hotel Victerrace Regency, Hotel Aafreen, Hotel Capella, Hotel Emirates and Hotel Flavours Inn.

The rating of hotels (Star Category) is a dynamic process (Make My Trip, 2015a; 2015b). The respondents from these 26 hotels were selected through purposive sampling. The questionnaires were distributed personally to some of the tourists in the selected hotels and this process of data collection was also assisted by the front office of the selected hotels. The researcher finally received 260 filled in questionnaires. However, 34 such questionnaires had to be rejected as they were incomplete. Ins pite of repeated efforts on the part of the researcher to increase the number of respondents for the study it proved futile as many tourists were not interested to participate in the survey. Finally 226 questionnaires were used for the study. The sample constitutes 10 respondents from each of the 26 hotels selected for the study. The response rate was 86.92%. For the purpose of the study, the field survey took about 2 years (November 2015 - October 2017).

The data collected have been tabulated and processed through the statistical software, IBM SPSS version 16.0. The data collected have been analyzed using Descriptive Statistics, Kendall's Coefficient of Concordance (Kendall's W), Cronbach's Alpha Coefficients, Mann-Whitney U Test and Kruskal Wallis Test.

Limitations of the Study

Certain limitations were faced during the study which were as follows:

1. Geographical location of this study was limited to olkata, with sample size 226 tourists from twenty six hotels.
2. Sample suffers from gender (male and female composition) and tourist (Indian and foreign composition) inequality.
3. Some of the hotels refused to allow their guests to be questioned about service quality.
4. Some tourists were reluctant to share their views openly about the important service quality related factors due to personal or professional constraints.
5. The analysis suffers from several limitations which arise owing to the use of the "Likert scale".
6. This study was based on cross-sectional data and has not been conducted over an extended period of time.
7. Many questionnaires had to be rejected because of missing information leading to loss of data.

Analysis and Findings

Test of Reliability

In statistics, Cronbach's alpha is a co-efficient of internal consistency. Therefore, for the purpose of assessing the reliability of the data collected for empirical testing, at the beginning, Cronbach alpha has been worked out for the data relating to each of the three aspects mentioned above with the help of IBM SPSS version 16.0.

Table 1: Reliability Statistics

Cronbach's Alpha	No. of Items
.964	23

Source: Authors' Analysis

Internal consistency of data relating to perception of respondents vis-à-vis service quality factors (23 items) was very high with Cronbach's alpha being 0.964 (see Table 1).

Tests of Normality

Table 2: Tests of Normality

	Kolmogorov-Smirnov			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	Df	Sig.
Unique, Renowned Image and popularity	287	226	.000	852	226	000
State of the Art equipments	308	226	.000	852	226	000
Facilities easy to avail	357	226	.000	737	226	000
Hotel Staff Friendly towards guests	315	226	.000	755	226	000
Hotel Staff is trustworthy	312	226	.000	813	226	000
Hotel Staff understands the specifc needs of the customers	338	226	.000	756	226	000

Hotel Staff responds to the needs of the clients immediately	337	226	.000	783	226	000
Competent employees	308	226	.000	820	226	000
Hotel Employees are neat and tidy	326	226	.000	736	226	000
Additional facilities in hotel	235	226	.000	883	226	000
Hotel is clean and tidy	277	226	.000	714	226	000
Services are easily accessible	324	226	.000	.794	226	000
Information about the hotel services is clear, accurate and reliable	331	226	.000	.813	226	000
Hotel insists on error free records	301	226	.000	851	226	000
Hotel insists on error free records	343	226	.000	795	226	000
Prices are reasonable and fair	337	226	.000	796	226	000
Good and hygienic food	337	226	000	778	226	000
Hotel has convenient check-in and check-out timings	296	226	000	726	226	000
Hotel has car parking facilities	193	226	000	894	226	000
Hotel has internet/ wi□ facilities	350	226	000	711	226	000
Hotel provides adequate room service	342	226	000	770	226	000
Hotel has proper restaurant facilities	287	226	000	849	226	000
Hotel is worth recommending to others	.375	226	000	.699	226	000

Source: Authors' Analysis

Here H0 is that variables follow a normal distribution. If P < 0.05, we reject H0 to claim that the variables does not follow normal distribution. We checked normality of service quality related factors as shown in table: 8 using both "Kolmogorov- Smirnov Test" and "Shapiro- Wilk Test". Using the test, we found that none of the factor follows normal distribution and hence the non-parametric tests like "Mann- Whitney" and "Kruskal-Wallis" Tests have been used to compare the difference in ranking on these factors across different demographic parameters, namely gender, Indian and Foreign Tourist, age and income level.

Descriptive Statistics

Table 3: Demographic Pro□le

Hotel Category	2 Stars		3 Stars	
	Frequency	Percent	Frequency	Percent
Respondents	97	42.92	129	57.08
Tourists:				
Indian	83	85.6	97	75.19
Foreign	14	14.4	32	24.81
Gender:				
Male	57	58.76	81	62.79
Female	40	41.24	48	37.21
Age(years):				
15-20			4	3.1
21-30	38	39.2	28	21.7
31-40	28	28.9	44	34.1
41-50	15	15.5	32	24.8
51-60	8	8.2	13	10.1
60 and above	8	8.2	8	6.2
Marital Status:				
Married	54	55.67	86	66.67
Single	43	44.33	43	33.33

Educational Quali□cation:				
Secondary	6	6.19	5	3.88
Undergraduate	35	36.08	55	42.64
Post Graduate	47	48.45	68	52.71
Others	9	9.28	1	0.77
Employment Status:				
Employed	40	41.2	71	55.0
Self-employed	27	27.8	41	31.8
Unemployed	8	8.2	4	3.1
Retired	12	12.4	8	6.2
Student	10	10.3	5	3.9
Income Level:				
upto 500000	51	52.58	32	24.81
500001 to 1000000	25	25.77	45	34.88
1000001 to 1500000	15	15.46	32	24.81
1500001 and above	6	6.19	20	15.50
Purpose of the trip:				
Of□cial	32	33.0	51	39.5
Unof□cial	65	67.0	78	60.5
Duration of stay:				
1-3 days	60	61.86	74	57.36
4-7days	32	32.99	45	34.89
8-15 days	5	5.15	10	7.75

Source: Authors' Analysis

Table 3 gives a snap shot of the demographic profile of the study which shows that majority of the respondents are male and from three star hotels. In two star hotels the respondents belong to the age group 21-30 years, in three star hotels belong to the age group 31-40 years. Most of them are post graduate and travel for 1-3 days for unofficial purpose. The majority of the respondents of two star hotels belong to the income level upto Rs. 500000, in three star hotels belong to the income group of Rs. 500001 to 1000000.

Crosstab Analysis

Ho: *There is significant relationship between educational qualification and the relevant service quality related factors.*

Ha: *There is no significant relationship between educational qualification and the relevant service quality related factors.*

Table 4: Association of the selected variables with Educational Quali□cation

Variables	Pearson Chi-Square Value	Df	Asymp. Sig. (2-sided)	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	14.236	12	0.286	Accepted
State of the Art equipments	27.570	12	0.006	Rejected
Facilities easy to avail	35.520	12	0.000	Rejected
Hotel Staff Friendly towards guests	28.196	12	0.005	Rejected
Hotel Staff is trustworthy	26.296	12	0.01	Rejected
Hotel Staff understands the speci□c needs of the customers	28.145	12	0.005	Rejected
Hotel Staff responds to the needs of the clients immediately	23.771	12	0.022	Rejected
Competent employees	33.879	12	0.001	Rejected
Hotel Employees are neat and tidy	25.657	12	0.012	Rejected
Additional facilities in hotel	33.400	12	0.001	Rejected
Hotel is clean and tidy	30.779	12	0.002	Rejected
Services are easily accessible	36.372	12	0.000	Rejected

Information about the hotel services is clear, accurate and reliable	24.957	12	0.015	Rejected
Hotel insists on error free records	19.345	12	0.081	Accepted
Hotel stay is worth its price	19.091	12	0.086	Accepted
Prices are reasonable and fair	63.832	12	0.081	Rejected
Good and hygienic food	40.774	12	0.000	Rejected
Hotel has convenient check-in and check-out timings	35.622	12	0.000	Rejected
Hotel has car parking facilities	16.919	12	0.153	Accepted
Hotel has internet/ wi facilities	33.701	12	0.001	Rejected
Hotel provides adequate room service	57.460	12	0.000	Rejected
Hotel has proper restaurant facilities	56.355	12	0.000	Rejected
Hotel is worth recommending to others	25.423	12	0.013	Rejected

Source: Authors' Analysis

H_1: *To assess if there is significant relationship between educational qualification and all the relevant service quality related factors.*

It is observed (see Table 4) that there is significant relationship between educational qualification and state of the art equipments, facilities easy to avail, staff friendly towards guests, hotel staff is trustworthy, staff understands the specific needs of the customers, staff responds to the needs of the clients immediately, competent employees, employees are neat and tidy, additional facilities in hotel, hotel is clean and tidy, services are easily accessible, information about the hotel is clear, accurate and reliable, prices are reasonable and fair, good and hygienic food, hotel has convenient check-in and check-out timings, hotel has internet/ wifi facilities, hotel provides adequate room service, hotel has proper restaurant facilities and hotel is worth recommending to others.

Ho: *There is significant relationship between hotel stay worth its price and the relevant service quality related factors.*

Ha: *There is no significant relationship between hotel stay worth its price and the relevant service quality related factors.*

Table 5: Association of the selected variables with Hotel stay (is worth its price?)

Variables	Pearson Chi-Square Value	Df	Asymp. Sig. (2-sided)	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	139.8	16	0.000	Rejected
State of the Art equipments	99.722	16	.000	Rejected
Facilities easy to avail	145.2	16	0.000	Rejected
Hotel Staff Friendly towards guests	190.8	16	0.000	Rejected
Hotel Staff is trustworthy	175.6	16	0.000	Rejected
Hotel Staff understands the speci□c needs of the customers	204.2	16	0.000	Rejected
Hotel Staff responds to the needs of the clients immediately	286.5	16	0.000	Rejected
Competent employees	195.5	16	0.000	Rejected
Hotel Employees are neat and tidy	162.3	16	0.000	Rejected
Additional facilities in hotel	78.276	16	0.000	Rejected
Hotel is clean and tidy	225.7	16	0.000	Rejected
Services are easily accessible	203.8	16	0.000	Rejected

Information about the hotel services is clear, accurate and reliable	216.3	16	0.000	Rejected
Hotel insists on error free records	277.7	16	0.000	Accepted
Prices are reasonable and fair	442.5	16	0.000	Accepted
Good and hygienic food	175.7	16	0.000	Rejected
Hotel has convenient check-in and check-out timings	229.5	16	0.000	Rejected
Hotel has car parking facilities	104.6	16	0.000	Rejected
Hotel has internet/ wi□ facilities	179.0	16	0.000	Rejected
Hotel provides adequate room service	276.8	16	0.000	Rejected
Hotel has proper restaurant facilities	117.8	16	0.000	Rejected
Hotel has car parking facilities	16.919	16	0.000	Accepted
Hotel is worth recommending to others	184.8	16	0.000	Accepted

Source: Authors' Analysis

H_2: *To assess if there is significant relationship between Hotel stay is worth its price and all the relevant service quality related factors.*

It is observed (see Table 5) that there is significant relationship between hotel stay is worth its price and unique, renowned image and popularity, state of the art equipments, facilities easy to avail, staff friendly towards guests, hotel staff is trustworthy, staff understands the specific needs of the customers, staff responds to the needs of the clients immediately, competent employees, employees are neat and tidy, additional facilities in hotel, hotel is clean and tidy, services are easily accessible, information about the hotel is clear, accurate and reliable, hotel insists on error free records, prices are reasonable and fair, good and hygienic food, hotel has convenient check-in and check-out timings, hotel has car parking facilities, hotel has internet/ wifi facilities, hotel provides adequate room service, hotel has proper restaurant facilities and hotel is worth recommending to others.

Ho: *There is significant relationship between hotel is worth recommending to others and the relevant service quality related factors.*

Ha: *There is no significant relationship between hotel is worth recommending to others and the relevant service quality related factors.*

Table 6: Association of the selected variables with Hotel is worth recommending to others

Variables	Pearson Chi-Square Value	Df	Asymp. Sig. (2-sided)	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	95.745	16	0.000	Rejected
State of the Art equipments	82.424	16	.000	Rejected
Facilities easy to avail	107.7	16	0.000	Rejected
Hotel Staff Friendly towards guests	98.658	16	0.000	Rejected
Hotel Staff is trustworthy	96.394	16	0.000	Rejected
Hotel Staff understands the speci□c needs of the customers	107.4	16	0.000	Rejected
Hotel Staff responds to the needs of the clients immediately	120.4	16	0.000	Rejected
Competent employees	104.5	16	0.000	Rejected
Hotel Employees are neat and tidy	124.6	16	0.000	Rejected
Additional facilities in hotel	70.074	16	0.000	Rejected
Hotel is clean and tidy	158.7	16	0.000	Rejected
Services are easily accessible	112.2	16	0.000	Rejected

Information about the hotel services is clear, accurate and reliable	88.192	16	0.000	Rejected
Hotel insists on error free records	93.120	16	0.000	Accepted
Hotel stay is worth its price	184.8	16	0.000	Accepted
Prices are reasonable and fair	144.9	16	0.000	Accepted
Good and hygienic food	161.7	16	0.000	Rejected
Hotel has convenient check-in and check-out timings	147.3	16	0.000	Rejected
Hotel has car parking facilities	56.823	16	0.000	Rejected
Hotel has internet/ wi□ facilities	152.1	16	0.000	Rejected
Hotel provides adequate room service	192.4	16	0.000	Rejected
Hotel has proper restaurant facilities	142.1	16	0.000	Rejected

Source: Authors' Analysis

H_3: *To assess if there is significant relationship between Hotel is worth recommending to others and all the relevant service quality related factors.*

It is observed (see Table 6) that there is significant relationship between hotel is worth recommending to others and unique, renowned image and popularity, state of the art equipments, facilities easy to avail, staff friendly towards guests, hotel staff is trustworthy, staff understands the specific needs of the customers, staff responds to the needs of the clients immediately, competent employees, employees are neat and tidy, additional facilities in hotel, hotel is clean and tidy, services are easily accessible, information about the hotel is clear, accurate and reliable, hotel insists on error free records, hotel stay is worth its price , prices are reasonable and fair, good and hygienic food, hotel has convenient check-in and check-out timings, hotel has car parking facilities, hotel has internet/ wifi facilities, hotel provides adequate room service and hotel has proper restaurant facilities.

Kendall's W Test

Kendall's Coefficient of Concordance:

Interpretation of "Kendall's W" calculated by using the responses, assessing the degree of agreement or not among the respondents, has been done. The test statistic W is 1, when all the respondents are unanimous, and each respondent has assigned the same order to the list of concerns. The test statistics W is 0, when there is no overall trend of agreement among the respondents and their responses may be regarded as essentially random. Intermediate values of W indicate a greater or lesser degree of unanimity among the responses.

Table 7(a): Ranking the Service Quality Factors (From best to the worst for 2 Star Hotels)

Sl. No.	Service Quality Factors (Highest to Lowest)	Mean
1.	Price	1.268
2.	Location of the Hotel	2
3.	Food Quality	2.7322
4.	Prompt service by the Employees	4.289
5.	Cleanliness and Tidiness of the Hotel	5
6.	Finding and Booking of the Hotel	5.825
7.	Availability of Modern Amenities	7.155
8.	Availability of Pick up and Drop off Service	7.732

Source: Authors' Analysis

H_4: *To assess the degree of divergence or convergence vis- a- vis the order of preference of the service quality related factors.*

Table 7(a) depicts the ranking of service quality factors ('1' being the highest and '8' being the lowest service quality factors for "2 Star Hotels") according to their order of preferences by the selected 97 respondents.

Table 7(b): Kendall's W Test

Test Statistics	
N	97
Kendall's W	0.922

Source: Authors' Analysis

Since Kendall W Test = 0.922, which is closer to 1, there is higher degree of unanimity among the respondents in terms of service quality related factors in 2 Star Hotels (see Table 7(b)).

Table 8(a): Ranking the Service Quality Factors (From best to the worst for 3 Star Hotels)

Sl. No.	Service Quality Related Factors (Highest to Lowest)	Mean
1.	Location of the Hotel	1.434
2.	Food Quality	2.054
3.	Price	2.512
4.	Availability of Modern Amenities	4.364
5.	Cleanliness and Tidiness of the Hotel	4.977
6.	Prompt Service by the Employees	5.729
7.	Finding and Booking of the Hotel	7.248
8.	Availability of Pick up and Drop off Service	7.682

Source: Authors' Analysis

Table: 8(a) depicts the ranking of service quality factors ('1' being the highest and '8' being the lowest service quality factors for "3 Star Hotels") according to their order of preferences by the selected 129 respondents.

Table 8(b): Kendall's W Test

Test Statistics	
N	129
Kendall's W	0.923

Source: Authors' Analysis

Since Kendall W Test = 0.923, which is closer to 1, there is higher degree of unanimity among the respondents in terms of service quality related factors in 3 Star Hotels (see Table 8(b)).

Mann-Whitney U and Kruskal Wallis Test'

Table 9(a): Results of Mann-Whitney U Test based on Gender

Variables	Mann-Whitney U	Asymp. Sig. (2-sided)	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	1090	0.701	Accepted
State of the Art equipments	1136.5	0.978	Accepted
Facilities easy to avail	946	0.127	Accepted
Hotel Staff Friendly towards guests	1096.5	0.730	Accepted
Hotel Staff is trustworthy	1034	0.410	Accepted
Hotel Staff understands the speci□c needs of the customers	1048	0.468	Accepted
Hotel Staff responds to the needs of the clients immediately	1032.5	0.404	Accepted
Competent employees	927.5	0.100	Accepted
Hotel Employees are neat and tidy	1125.5	0.908	Accepted
Additional facilities in hotel	1069	0.576	Accepted
Hotel is clean and tidy	1115.5	0.847	Accepted
Services are easily accessible	1038	0.433	Accepted
Information about the hotel services is clear, accurate and reliable	1017.5	0.347	Accepted

Source: Authors' Analysis

Hotel insists on error free records	1047.5	0.474	Accepted
Hotel stay is worth its price	1123.5	0.899	Accepted
Prices are reasonable and fair	1095.5	0.728	Accepted
Good and hygienic food	1112.5	0.821	Accepted
Hotel has convenient check-in and check-out timings	1010	0.300	Accepted
Hotel has car parking facilities	1084	0.671	Accepted
Hotel has internet/ wifi facilities	836	0.014	Rejected
Hotel provides adequate room service	929.5	0.102	Accepted
Hotel has proper restaurant facilities	995	0.271	Accepted
Hotel is worth recommending to others	1041	0.423	Accepted

Source: Authors' Analysis

Note:
1. Hotel Category: Two Star.
2. Grouping Variable: Gender.

Table 9(b): Results of Mann-Whitney U Test based on Gender

Variables	Mann-Whitney U	Asymp. Sig. (2-tailed) P-Value	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	1787.5	0.406	Accepted
State of the Art equipments	1905.5	0.837	Accepted
Facilities easy to avail	1847.5	0.595	Accepted
Hotel Staff Friendly towards guests	1664	0.133	Accepted
Hotel Staff is trustworthy	1749.5	0.282	Accepted
Hotel Staff understands the speci□c needs of the customers	1763	0.306	Accepted
Hotel Staff responds to the needs of the clients immediately	1903	0.819	Accepted
Competent employees	1823.5	0.505	Accepted
Hotel Employees are neat and tidy	1698.5	0.190	Accepted
Additional facilities in hotel	1916	0.887	Accepted
Hotel is clean and tidy	1496	0.013	Accepted
Services are easily accessible	1866.5	0.675	Accepted
Information about the hotel services is clear, accurate and reliable	1801.5	0.432	Accepted
Hotel insists on error free records	1672	0.153	Accepted

Hotel stay is worth its price	1636.5	0.093	Accepted
Prices are reasonable and fair	1613	0.078	Accepted
Good and hygienic food	1883	0.744	Accepted
Hotel has convenient check-in and check-out timings	1568.5	0.040	Rejected
Hotel has car parking facilities	1771	0.384	Accepted
Hotel has internet/ wi□ facilities	1906	0.835	Accepted
Hotel provides adequate room service	1882	0.734	Accepted
Hotel has proper restaurant facilities	1778.5	0.373	Accepted
Hotel is worth recommending to others	1688	0.144	Accepted

Source: Authors' Analysis

Note:
1. Hotel Category: Three Star.
2. Grouping Variable: Gender.

H_5: *To assess if there is significant difference in the perception of service quality related factors across gender.*

From Table 9(a), it is observed that p value is less than 0.05 ($p < 0.05$) for the factor like internet/wifi facilities among the gender in two star hotels indicating that there is significant difference among gender for these service quality related factors and for all other service quality related factors there is no significant difference among gender in two star hotels. The visitors are not keen to return to the two star hotels because of unavailability of some facilities in comparison to three star hotels.

In two star hotels, for the male respondents, internet/wifi facilities are the significant service quality related factors. Mann -Whitney Test relies on scores being ranked from lowest to highest. For the above factors, the male respondent has the highest mean rank so it denotes that it has a greater number of high scores within it. For these factors female respondent has the has the lowest mean rank with greater number of lower scores in it (see Table 9(a)).

From Table 9(b), it is observed that p value is less than 0.05 ($p < 0.05$) for the factors like Hotel is clean and tidy and Hotel has convenient check-in and check-out timings among the gender in three star hotels indicating that there is significant difference among gender for these service quality related factors and for all other service quality related factors there is no significant difference among gender in three star hotels. The reason may be that when the respondent is visiting with their family members for leisure their expectation from the hotel is high than when they are visiting for official purpose with their colleagues.

In three star hotels, for the female respondents, hotel is clean and tidy and hotel has convenient check-in and check-out timings are the significant service quality related factors. For male respondents there are no relevant significant service quality related factors (see Table 9(b)).

Table 10(a): Results of Mann-Whitney U Test based on Indian and Foreign Tourist

Variables	Mann-Whitney U	Asymp. Sig. (2-tailed) P-Value	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	397	0.048	Rejected
State of the Art equipments	314	0.003	Rejected
Facilities easy to avail	457.5	0.173	Accepted
Hotel Staff Friendly towards guests	468.5	0.211	Accepted
Hotel Staff is trustworthy	569	0.896	Accepted
Hotel Staff understands the speci□c needs of the customers	477	0.251	Accepted
Hotel Staff responds to the needs of the clients immediately	391.5	0.039	Rejected
Competent employees	439.5	0.125	Accepted
Hotel Employees are neat and tidy	494.5	0.334	Accepted
Additional facilities in hotel	327.5	0.005	Rejected
Hotel is clean and tidy	508	0.421	Accepted
Services are easily accessible	393	0.042	Rejected
Information about the hotel services is clear, accurate and reliable	435	0.117	Accepted
Hotel insists on error free records	414	0.070	Accepted

Hotel stay is worth its price	440	0.128	Accepted
Prices are reasonable and fair	418	0.074	Accepted
Good and hygienic food	445.5	0.120	Accepted
Hotel has convenient check-in and check-out timings	555	0.771	Accepted
Hotel has car parking facilities	513	0.470	Accepted
Hotel has internet/ wi□ facilities	545.5	0.687	Accepted
Hotel provides adequate room service	430	0.100	Accepted
Hotel has proper restaurant facilities	458	0.191	Accepted
Hotel is worth recommending to others	450.5	0.139	Accepted

Source: Authors' Analysis

Note:
1. Hotel Category: Two Star.
2. Grouping Variable: Indian and Foreign tourist.

Table 10(b): Results of Mann-Whitney U Test based on Indian and Foreign Tourist

Variables	Mann-Whitney U	Asymp. Sig. (2-tailed) P-Value	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	1465	0.605	Accepted
State of the Art equipments	1309	0.147	Accepted
Facilities easy to avail	1308	0.133	Accepted
Hotel Staff Friendly towards guests	1368	0.270	Accepted
Hotel Staff is trustworthy	1198	0.028	Rejected
Hotel Staff understands the speci□c needs of the customers	1199	0.025	Rejected
Hotel Staff responds to the needs of the clients immediately	1195	0.025	Rejected
Competent employees	1146.5	0.012	Rejected
Hotel Employees are neat and tidy	1318	0.162	Accepted
Additional facilities in hotel	1269.5	0.109	Accepted
Hotel is clean and tidy	1263.5	0.076	Accepted
Services are easily accessible	1474.5	0.639	Accepted
Information about the hotel services is clear, accurate and reliable	1408	0.375	Accepted
Hotel insists on error free records	1549	0.985	Accepted

Hotel stay is worth its price	1426	0.441	Accepted
Prices are reasonable and fair	1369.5	0.277	Accepted
Good and hygienic food	1357.5	0.244	Accepted
Hotel has convenient check-in and check-out timings	1436.5	0.480	Accepted
Hotel has car parking facilities	1499.5	0.767	Accepted
Hotel has internet/ wi facilities	1288	0.106	Accepted
Hotel provides adequate room service	1254	0.067	Accepted
Hotel has proper restaurant facilities	1548.5	0.983	Accepted
Hotel is worth recommending to others	1439	0.471	Accepted

Source: Authors' Analysis

a. Hotel Category = Three Star
b. Grouping Variable: Indian and Foreign tourist

H_6: *To assess if there is significant difference in the perception of service quality related factors across Indian and foreign tourists.*

From Table 10(a), it is observed that p value is less than 0.05 ($p < 0.05$) for the factors like unique, renowned image and popularity, state of art and equipments, staff responds to the needs of the clients immediately, additional facilities in hotel and services are easily accessible among Indian and Foreign tourist in two star hotels indicating that there is a significant difference among Indian and Foreign tourist for these service quality related factors and for all other service quality related factors there is no significant difference among Indian and Foreign tourist in two star hotels. It seems that tourists are not satisfied with the available booking method because in most of the two star hotels where the foreign tourist put up don't have online booking facilities which makes it difficult to book hotels from home countries and also they are not getting all the facilities as are available in three star hotels.

In two star hotels, for the Indian tourist, unique, renowned image and popularity, state of art and equipments, staff responds to the needs of the clients immediately, additional facilities in hotel and services are easily accessible are the significant service quality related factors and for the foreign tourist there are no relevant significant service quality related factors (see Table 10(a)).

From Table 10(b), it is observed that p value is less than 0.05 ($p < 0.05$) for the factors like hotel staff is trustworthy, staff understands the specific needs of the customers, staff responds to the needs of the clients immediately and competent employees among Indian and Foreign tourist in three star hotels

indicating that there is a significant difference among Indian and Foreign tourist for these service quality related factors and for all other service quality related factors there is no significant difference among Indian and Foreign tourist in three star hotels. It seems that when tourists are travelling for a longer period, they expect a homely comfort which three star hotels are unable to extend.

In three star hotels, for the Indian tourist, hotel staff is trustworthy, staff understands the specific needs of the customers, staff responds to the needs of the clients immediately and competent employees are the significant service quality related factors and for foreign tourist there are no relevant significant service quality related (see Table 10(b)).

Table 11(a): Results of Kruskal Wallis Test based on Income Level

Variables	Pearson Chi-Square Value	Df	P-Value	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	1.137	3	0.768	Accepted
State of the Art equipments	1.843	3	0.605	Accepted
Facilities easy to avail	0.726	3	0.866	Rejected
Hotel Staff Friendly towards guests	0.050	3	0.997	Rejected
Hotel Staff is trustworthy	4.611	3	0.202	Rejected
Hotel Staff understands the speci□c needs of the customers	2.051	3	0.561	Rejected
Hotel Staff responds to the needs of the clients immediately	0.705	3	0.872	Rejected
Competent employees	3.580	3	0.310	Rejected
Hotel Employees are neat and tidy	1.887	3	0.596	Rejected
Additional facilities in hotel	2.700	3	0.440	Rejected
Hotel is clean and tidy	1.828	3	0.608	Rejected

Services are easily accessible	0.824	3	0.843	Rejected
Information about the hotel services is clear, accurate and reliable	2.132	3	0.545	Rejected
Hotel insists on error free records	0.587	3	0.899	Accepted
Hotel stay is worth its price	0.826	3	0.843	Accepted
Prices are reasonable and fair	0.282	3	0.963	Accepted
Good and hygienic food	1.653	3	0.647	Accepted
Hotel has convenient check-in and check-out timings	7.030	3	0.070	Accepted
Hotel has car parking facilities	3.508	3	0.319	Accepted
Hotel has internet/ wi□ facilities	8.906	3	0.030	Rejected
Hotel provides adequate room service	0.266	3	0.966	Accepted
Hotel has proper restaurant facilities	3.521	3	0.318	Accepted
Hotel is worth recommending to others	0.564	3	0.905	Accepted

Source: Authors' Analysis

Note:
1. Hotel Category: Two Star.
2. Grouping Variable: Income Level.

Table 11(b): Results of Kruskal Wallis Test based on Income Level

Variables	Chi-Square	Df	P-Value	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	11.998	3	0.007	Rejected
State of the Art equipments	7.560	3	0.056	Accepted
Facilities easy to avail	10.175	3	0.017	Rejected
Hotel Staff Friendly towards guests	5.213	3	0.156	Accepted
Hotel Staff is trustworthy	6.964	3	0.073	Accepted
Hotel Staff understands the specific needs of the customers	2.312	3	0.510	Accepted
Hotel Staff responds to the needs of the clients immediately	13.777	3	0.003	Rejected
Competent employees	12.640	3	0.005	Rejected
Hotel Employees are neat and tidy	0.979	3	0.806	Accepted
Additional facilities in hotel	4.563	3	0.206	Accepted
Hotel is clean and tidy	2.169	3	0.538	Accepted
Services are easily accessible	4.047	3	0.256	Accepted
Information about the hotel services is clear, accurate and reliable	13.119	3	0.004	Rejected
Hotel insists on error free records	16.756	3	0.000	Rejected
Hotel stay is worth its price	11.305	3	0.010	Rejected

Prices are reasonable and fair	6.466	3	0.091	Accepted
Good and hygienic food	2.881	3	0.410	Accepted
Hotel has convenient check-in and check-out timings	2.033	3	0.565	Accepted
Hotel has car parking facilities	4.154	3	0.245	Accepted
Hotel has internet/ wifi facilities	2.529	3	0.470	Accepted
Hotel provides adequate room service	1.754	3	0.625	Accepted
Hotel has proper restaurant facilities	4.894	3	0.179	Accepted
Hotel is worth recommending to others	8.693	3	0.034	Rejected

Source: Authors' Analysis

Note:
1. Hotel Category: Three Star.
2. Grouping Variable: Income Level.

H_7: *To assess if there is significant difference in the perception of service quality related factors between the income groups.*

From Table 11(a), it is observed that p value is less than 0.05 ($p < 0.05$) for the factors like hotel has internet/ wifi facilities with respect to income level in two star hotels indicating that there is a significant difference with respect to income level for these service quality related factors and0v for all other service quality related factors there is no significant difference with respect to income level in two star hotels. The tourists choose two star hotels for their lower budget but the comfort are not upto the mark though they are accepting that hotel worth its price.

In two star hotels, for the income group Rs. 1500001 and above, hotel has internet/ wifi facilities is the important service quality related factors. For other income groups there are no relevant significant service quality related factors. For the income group Rs. 1500001 and above: They are the higher income group of the study so their expectation is also high with respect to service quality related factors. When their frequency of travel is high, they choose two star hotels for their lower budget but the comfort that they are expecting are not fulfilled by these two star hotels (see Table 11(a)).

From Table 11(b), it is observed that p value is less than 0.05 ($p < 0.05$) for the factors like unique renowned image and popularity, facilities easy to avail, staff responds to the needs of the clients immediately, competent employees, information about the hotel is clear, accurate and reliable, hotel insists on error free records, hotel stay is worth its price and hotel is worth recommending to others with respect to income level in three star hotels indicating that there is a significant difference with respect to income level for these service quality related factors and for all other service quality related factors there is no significant difference with respect to income level in three star hotels. In three star hotels the tourists are spending more than the two star hotels so their expectation is also high regarding the facilities available. So, the hotel stay does not worth its price as per their feedback.

In three star hotels, for the income group upto Rs. 500000, unique renowned image and popularity, facilities easy to avail, staff responds to the needs of the clients immediately, competent employees, information about the hotel is clear, accurate and reliable, hotel insists on error free records, hotel stay is worth its price and hotel is worth recommending to others are the significant service quality related factors. For other income groups there are no relevant significant service quality related factors.

For the income group upto Rs. 500000: They are the lower income group of the study. So, when they are choosing three star hotels, they are spending more than the two star hotels. Their expectation is also high regarding the facilities available in these hotels.

For the income group Rs. 1000001 to Rs. 1500000: when the respondent of this category is staying for a longer period the comfort that they are expecting are not being fulfilled (see Table 11(b)).

Table 12(a): Results of Kruskal Wallis Test based on Age

Variables	Chi-Square	Df	P-Value	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	7.080	4	0.131	Accepted
State of the Art equipments	4.703	4	0.319	Accepted
Facilities easy to avail	5.961	4	0.202	Accepted
Hotel Staff Friendly towards guests	1.627	4	0.803	Accepted
Hotel Staff is trustworthy	2.445	4	0.654	Accepted
Hotel Staff understands the speci□c needs of the customers	5.550	4	0.235	Accepted
Hotel Staff responds to the needs of the clients immediately	3.877	4	0.422	Accepted
Competent employees	4.740	4	0.315	Accepted
Hotel Employees are neat and tidy	3.844	4	0.427	Accepted
Additional facilities in hotel	1.583	4	0.811	Accepted
Hotel is clean and tidy	4.679	4	0.321	Accepted
Services are easily accessible	4.563	4	0.335	Accepted

Information about the hotel services is clear, accurate and reliable	6.187	4	0.185	Accepted
Hotel insists on error free records	9.432	4	0.051	Accepted
Hotel stay is worth its price	3.319	4	0.505	Accepted
Prices are reasonable and fair	4.432	4	0.350	Accepted
Good and hygienic food	2.498	4	0.644	Accepted
Hotel has convenient check-in and check-out timings	4.496	4	0.343	Accepted
Hotel has car parking facilities	4.586	4	0.332	Accepted
Hotel has internet/ wi□ facilities	5.584	4	0.232	Accepted
Hotel provides adequate room service	5.658	4	0.226	Accepted
Hotel has proper restaurant facilities	9.682	4	0.046	Rejected
Hotel is worth recommending to others	3.502	4	0.478	Accepted

Source: Authors' Analysis

Note:
1. Hotel Category: Two Star.
2. Grouping Variable: Age.

Table 12(b): Results of Kruskal Wallis U based on Age

Variables	Chi-Square	Df	P-Value	H_o (Null Hypothesis) Accepted/ Rejected at 5% level of signi□cance
Unique, Renowned Image and popularity	4.339	5	0.501	Accepted
State of the Art equipments	5.434	5	0.365	Accepted
Facilities easy to avail	3.633	5	0.603	Accepted
Hotel Staff Friendly towards guests	1.942	5	0.857	Accepted
Hotel Staff is trustworthy	0.996	5	0.962	Accepted
Hotel Staff understands the speci□c needs of the customers	2.515	5	0.774	Accepted
Hotel Staff responds to the needs of the clients immediately	1.876	5	0.865	Accepted
Competent employees	0.985	5	0.963	Accepted
Hotel Employees are neat and tidy	1.579	5	0.903	Accepted
Additional facilities in hotel	2.033	5	0.844	Accepted
Hotel is clean and tidy	2.088	5	0.836	Accepted
Services are easily accessible	1.846	5	0.869	Accepted
Information about the hotel services is clear, accurate and reliable	8.721	5	0.120	Accepted
Hotel insists on error free records	10.571	5	0.060	Accepted
Hotel stay is worth its price	3.163	5	0.674	Accepted

Prices are reasonable and fair	1.532	5	0.909	Accepted
Good and hygienic food	5.910	5	0.315	Accepted
Hotel has convenient check-in and check-out timings	2.763	5	0.736	Accepted
Hotel has car parking facilities	4.136	5	0.529	Accepted
Hotel has internet/ wi facilities	2.186	5	0.822	Accepted
Hotel provides adequate room service	4.274	5	0.510	Accepted
Hotel has proper restaurant facilities	5.911	5	0.315	Accepted
Hotel is worth recommending to others	7.614	5	0.179	Accepted

Source: Authors' Analysis

Note:
1. Hotel Category: Three Star.
2. Grouping Variable: Age.

H_8: *To assess if there is significant difference in the perception of service quality related factors between the age groups.*

From Table 12(a), it is observed that p value is less than 0.05 ($p < 0.05$) for the factors like hotel has proper restaurant facilities with respect to age criteria in two star hotels indicating that there is a significant difference with respect to age criteria for these service quality related factors and for all other service quality related factors there is no significant difference with respect age criteria in two star hotels. In two star hotels most of the tourists' ages are between 21 to 40 years. So, when they are travelling with their family and friends for unofficial trips, the comforts that they are looking is not up to the expectation and these hotels do not have proper restaurant facilities for which they are facing trouble.

For the age group 61 years and above: hotel has proper restaurant facilities is the significant service quality related factors. For, other age groups there are no relevant significant service quality related factors. They are the senior citizens and travelling with their families for unofficial trips. They find difficulties as some of the two star hotels do not have proper restaurant facilities (see Table 12(a)).

From Table 12(b), it is observed that there are no factors for which p value is less than 0.05 ($p < 0.05$l with respect to age criteria in three star hotels indicating that there is no significant difference with respect to age criteria for these service quality related factors in three star hotels (see Table 12(b)).

Recommendations

Perceptions of the tourists about the hotel service quality and the extent to which hotel guests find various hotel attributes are relevant in enhancing their satisfaction with the hotel stay. However, there are few suggestions which are as follows:

1. Measuring service quality is a continuous process. In order to improve customer satisfaction in the hotel industry the perception of the tourist plays a very important role. The paper has helped to identify the most important factors relating to service quality and its relationship across gender, educational qualification, inScome level, age etc. This is likely to help the target hotels to improve their areas of deficiency and find innovative measures to improve customer experience and remain competitive.
2. The government should incentivize hotel accreditation so that more hotels enroll for accreditation to standardize their services.
3. The study revealed that most of the two star hotels fails to provide Valet (parking) services. But this has become one of the important service attributes for the hotel service.
4. Perception of the service quality related factors across gender reveals that "Tangibles" and "Assurance" are the most important factors both for "two- and three-star hotels".
5. Perception of service quality related factors across Indian and Foreign tourists reveals that for three star hotels, "Reliability", "Responsiveness" and "Empathy" are the significant factors. But for two star hotels other than "empathy" all the factors are significant.
6. Perception of service quality related factors between Income group shows that for two star hotels "Assurance" factor is very significant but for three star hotels other than "Tangibility" factors all are important.
7. Perception of service quality related factors between age group shows that for two star hotels "Tangibility" is an important factor.

Conclusion

In most of the earlier studies conducted on measuring service quality in hotels, the "SERVQUAL" developed by (Parasuraman et al. 1988) have been used. In some studies, the performance-only measurement, "SERVPERF", has been used to measure the quality of service in the hotel industry. This paper has been developed on the five-dimensional structures of service quality (cited in the literature review above). These five dimensions have been recognised as sufficient and accurate predictor of service quality in the hospitality sector. Luk and Layton (2004) and Akbaba (2006) carried out their research in the hotel industry using the five-dimensional structure of service quality and adding few more dimensions which have previously been ignored. Different studies have supported that the number of dimensions of service quality vary according to the service being rendered and it should be changed and developed in different service perspective. (Carman 1990; Finn and Lamb 1991; Babakus and Boller 1992; Bouman and Wiele 1992).

In general, the findings revealed that hotel customers staying at the "two star" and three star hotels in Kolkata are expecting better services from the hotels. The dimension scores are the important signals about the service areas which needs improvements. The research findings will assist the hoteliers to frame

strategies for good customer relationships and concentrate on customer satisfaction. The hotel managers by delivering quality services in all dimensions can meet the perception of customer which will enable them to maintain a balance between customer retention and profitability. This will further lead to better utilization of limited resources and greater profitability.

References

Akbaba, A. (2006). Measuring Service Quality in the Hotel Industry: A Study in a Business Hotel in Turkey. *International Journal of Hospitality Management, 25*(2), 170-192.

Al-Ababneh, M. M. (2017). Service Quality in the Hospitality Industry. *Journal of Tourism & Hospitality, 6*(1), 133.

Aldehayyat, J. S. (2011). Perceptions of Service Quality in Jordanian Hotels. *International Journal of Business and Management, 6*(7), 226-233.

Babakus, E., & Mangold, W. G. (1992). Adapting the SERVQUAL Scale to Hospital Services: An Empirical Investigation. *Health Services Research, 26*(6), 767-786.

Bouman, M., & Wiele, T. V. D. (1992). Measuring Service Quality in the Car Service Industry: Building and Testing an Instrument. *International Journal of Service Industry Management, 3*(4), 4-16.

Carman, J. M. (1990). Consumer Perceptions of Service Quality: An Assessment of the SERVQUAL Dimensions. *Journal of Retailing, 66*(1), 33-55.

Cronin, J. J., & Taylor, S. A. (1992). Measuring service quality: A reexamination and extension. *Journal of Marketing, 56*(3), 55–68.

Finn, D. W., & Lamb, C. W. Jr. (1991). An Evaluation of the SERVQUAL Scale in a Retailing Setting. *Advances in Consumer Research, 18*(4), 483-490.

Forozia, A., Zadeh, M. S., & Gilani, M. H. N (2013). Customer Satisfaction in Hospitality Industry: Middle East Tourists at 3star Hotels in Malaysia. *Research Journal of Applied Sciences, Engineering and Technology, 5*(17), 4329-4335.

Gronroos, C. (1984). A Service Quality Model and Its Marketing Implications. *European Journal of Marketing, 18*(4), 36-44.

Guzzo, R. (2010). Customer Satisfaction in the Hotel Industry: A Case Study from Sicily. *International Journal of Marketing Studies, 2*(2), 1-12.

12. Hossain, M. J. (2012). Impact of Service Quality on Customer Satisfaction: A Case of Tourism Industry in Bangladesh. *International Journal of Research in Finance & Marketing, 2*(2), 1-25.S

13. Kolkata scores high on hotel occupancy. (2014, September 3). *Business Standard.* Retrieved April 22, 2019, from http://www.business-standard.com/article/companies/kolkata-scores-high-on-hotel-occupancy-says-survey-114090300008_1.html

Make My Trip (2015a). *2 Star Hotels in Kolkata*. Retrieved September 9, 2015, from https://www.makemytrip.com/hotels/two_star-hotels-kolkata.html

Make My Trip (2015b). *3 Star Hotels in Kolkata*. Retrieved September 9, 2015, from https://www.makemytrip.com/hotels/three_star-hotels-kolkata.html

Lam, T., & Zhang, H., (1999). Service quality of travel agents: the case of travel agents in Hong Kong. *Tourism Management, 20*, 341–349.

Luk, S. T.-K., & Layton, R. (2004). Managing both Outcome and Process Quality is Critical to Quality of Hotel Services. *Total Quality Management, 15*(3), 259-278.

MacKay, K. J., & Crompton, J. L. (1988). A conceptual model of consumer evaluation of recreation service quality. *Leisure Studies, 7*(1), 41-49.

MacKay, K. J., & Crompton, J. L. (1990). Measuring the quality of recreation services. *Journal of Park and Recreation Administration, 8*(3), 47-56.

Maghableh, K. (2003). The reality of the health tourism in Jordan: Poll views of tourists patients not Jordanians. *DIRASAT, Management Science, University of Jordan, 30*(2), 358-373.

Malaa, N., & Al-Tai, H. (2002). Assessment of Arab tourists to the quality of hotel services in Jordan. *Journal of Management Science, 30.*

Markovi´c, S., & Raspor, S. (2010). Measuring Perceived Service Quality Using servqual: A Case Study of the Croatian Hotel Industry, *Tourism and Hospitality Management,/Naše gospodarstvo, 5*(3),195-209.

Movafegh, A., & Movafegh, A. (2013). The Impact of Service Quality on Tourist Loyalty in Malaysian Tourism Industry. *International Journal of Innovative Ideas, 13*(1), 1-19.

Muthe, P. R. (2010). Global Recession: Challenges and Opportunities for Indian Tourism and Hotel Industry. *International Referred Research Journal, 8,* 22-25.

Parasuraman, A., Berry, L. L. & Zeithaml, V. A. (1985). A conceptual model of service quality and its implications for future research. *Journal of Marketing, 49*(4), 41–50.

Parasuraman, A., Zeithaml, V. A., & Berry, L. L. (1988). Servqual: A multiple-item scale for measuring consumer perceptions of service quality. *Journal of Retailing, 64*(1), 12–40.

Parasuraman, A., Zeithaml, V. A. & Malhotra, A. (2005). E-s-qual: A multiple-item scale for assessing electronic service quality. *Journal of Service Research, 7*(3), 213-233.

PhocusWire. (2011, April 21). *Top travel websites in India - April 16 2011*. Retrieved from https://www.phocuswire.com/Top-travel-websites-in-India-April-16-2011

Sharma, S., Medury, Y., & Gupta, A. (2011). Satisfaction from Service Recovery in the Context of Indian Hotel Industry. *VSRD-international Journal of Business and Management Research, 1*(10), 632-647.

Su, A. Y. L. (2004). Customer satisfaction measurement practice in Taiwan hotels. *International Journal of Hospitality Management, 23,* 397–408.

Yilmaz, I. (2009). Measurement of Service Quality in the Hotel Industry. *Anatolia: An International Journal of Tourism and Hospitality Research, 20*(2), 375-386.