

## **Quality Costs and Their Costing in Times of COVID-19 Pandemic in Independent Hospitality Services: Case Study of The Harmony Polish Hotels Group\***

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### **Abstract**

The aim of the publication is to discuss the complexity of the issue of quality costs and their costing in the difficult period of the Covid - 19 pandemic on the example of the hospitality industry. To achieve the objectives of the publication, the analysis was conducted on one of the hotel organisations in Poland, the Harmony Polish Hotels consortium. This organisation unites only non chain hotels. The article uses the method of direct interview. The vast majority of member facilities of the organisation in question participated in the survey. The analysis of the survey results provided many interesting conclusions and observations on the functioning of individual member facilities.

**Keywords** : COVID-19, Hotel services, Quality Costs, Service quality.

### **Introduction**

Quality is a key element related to the functioning of modern enterprises. It determines not only competitiveness, but also the ability to create cost advantage, Kachniewska (2009). This also applies to the entities operating in the service sector, Urban (2018). Ensuring an adequate level of quality entails the need for entities to incur appropriate costs, Chatzipetrou & Moschidis (2018), Dimitrantzou et al. (2020). This is particularly related to the sophisticated market for historic hotel services, the subject of this publication.

Opening a historic hotel always involves incurring particularly high renovation costs under the supervision of a conservator. Additionally, it is necessary to provide and maintain high quality of services resulting from high categorisation of this type of facilities. Considering these conditions, the costs of ensuring the adequate quality in this industry are particularly high. Appropriate management of the quality cost level is possible with the use of quality cost calculation, Sadkowski (2020). Moreover, given the specific nature of the industry, as well as the limited number of publications on the subject, discussing such an issue seems to be a perfectly justified idea.

The aim of the publication is to identify level of perception of quality cost in the hotel services. To achieve the objectives of the publication, the analysis was conducted on one of the hotel organisations in Poland, the Harmony Polish Hotels consortium. This organisation unites only non chain hotels. The research hypotheses based on the statement that quality costs occurred in every hotel organization. In their study, the authors used personal interview as a main research method.

The article is organised in the following order. Section 2 presents a literature review in the area of heritage hospitality and quality costs. In Section 3, the authors describe the research methodology. Section 4 presents the research results and its related analysis. Section 5 provides discussion. Section 6 states the main conclusions developed based on the results.

The level of development of a country's tourist facilities strongly influences its attractiveness to tourists. Modern hotel management is one of the key elements of tourism development and the accommodation base. There are many different types and kinds of hotel facilities operating in the market, representing varying levels of categorisation, Włodarczyk (2003). Hotel chains and networks are nowadays a characteristic organisational element of hotels, Jedlińska (2002).

The establishment of specialised sectoral organisations represents an effort to combine collaborative efforts in entrepreneurial activities. Orłowska & Tkaczyk (2008). Such organisations may have a diverse character and scope, as the following:

- international,
- national,
- parahotelar organisations.

Among several national hotel organisations operating in Poland, the relatively little known the Harmony Polish Hotels consortium deserves special attention. This organisation, small in terms of a number of members, aims to develop a coherent marketing and quality policy for its member facilities. This is of particular importance in times of the ongoing Covid - 19 pandemic, which has had a clearly severe impact on the entire tourism industry.

The motivation for the research was the specificity of the discussed organisation resulting from its commitment to an appropriate level of quality of services provided, as well as a specific approach to customer relations. At the same time there is a cognitive gap in terms of publications concerning the Harmony Polish Hotels consortium.

## **Conceptual Review**

### ***Pandemic of COVID-19***

The global pandemic of Covid - 19 and the associated restrictions and constraints have had a significant impact on the global economy. On 7 January 2020, the World Health Organization (WHO) declared coronavirus as the cause of reported cases of pneumonia in China, and on 11 March 2020, following the spread of the disease in many countries around the world, Covid-19 was declared a pandemic, UNWTO (2020a). The tourism industry was particularly hard hit by the epidemic, Spalding et al. (2021). The global health crisis caused travel difficulties, grounded planes and railways, closed hotels, restaurants, cafes and many other tourism-related businesses. The decline in tourist numbers and the many restrictions imposed on accommodation have thrown the accommodation base into serious problems, Savan et al. (2020), Kakkar (2021). They have also affected quality costs.

As predicted by the experts of the World Tourism Organization (UNWTO), the number of people travelling abroad will fall by 0.85-1.1 billion and the loss of export revenue will be around 0.91-1.2 trillion dollars, UNWTO (2020a). The World Tourism Organization estimated that 100-120 million people were at direct risk of losing their jobs in 2020 as a result of the crisis, www1, UNWTO (2020b).

The pandemic has affected the United States, France and Spain the most. The US lost USD 147.25 billion in revenue, the other two countries USD 46.7 billion and USD 42.03 billion respectively. Other countries in the top ten worse affected were Thailand ( USD 37.5 billion loss), Germany ( USD 34.64 billion loss), Italy ( USD 29.66 billion loss), as well as the UK, Australia, Japan and Hong Kong, www2.

There are numerous studies on the regional impact of the pandemic on the tourism industry. This is confirmed by the analysis of areas such as Ischgl - a popular ski town in the Austrian Apples, Correa-Martinez et al. (2020), the Philippines, Centeno & Marquez (2020), China, Hoque et al. (2020), and Nepal, Nepal (2020).

Hotel organisations are facing the impact of the pandemic, which has caused an estimated daily loss of up to USD 400 million in room revenue, Kakkar (2021) and affected the quality of services provided and associated costs.

### ***Quality Costs***

Quality costs have been a subject covered in the literature since 1951, when J.M. Juran (1962) defined them as an instrument for measuring quality. His footsteps were also followed by, among others: A.V. Feigenbaum (1961), American Society for Quality Control (1971), Y. S. Chen & K. Tang (1992), N. Chiadamrong (2003), A. R. Mukhopadhyaya (2004) and R. Biadacz (2020).

A. V. Feigenbaum (1961) emphasised that quality costs are the costs related to the pro-quality activities including: prevention, evaluation, testing and control, reduction of errors related to the whole product life cycle. In 1967, the American Society for Quality Control (1971) indicated that it is the resources used for activities to prevent poor quality, activities to assess the quality of products or services, but also the result of internal and external failures.

In turn, Y. S. Chen & K. Tang (1992) considered that quality costs are the costs of inspection and prevention, as well as the costs of incurred corrective actions and imperfect quality. In the opinion of N. Chiadamrong (2003) the total quality cost is the difference between the actual cost of the product/service and the quality cost if the quality was perfect. A. R. Mukhopadhyaya (2004) confirms in the definition of this concept that quality costs are related to the prevention, identification and correction of defective work, and R. Biadacz (2020) emphasises their role as a tool for rational influence on the process of quality formation and its management.

The issue of quality costs is inseparably connected with quality costing, which is a tool used for their identification, measurement and analysis. It constitutes a valuable source of information about the reasons for incurring specific quality costs. It allows to improve quality and optimise the level of quality costs in the organisation, Chatzipetrou & Moschidis (2018), Rehacek (2018).

### ***Hospitality Services***

The subject of hospitality in the world literature is one of abundant. Among the significant authors dealing with the subject of hospitality it is worth mentioning the positions of S. Turkel (2009). The situation of the world historical hotel industry was addressed as one of the first by Ludy (1927). The hotel networks were described, among others, by B. De Lollis (2007), as well as by Y. Chu (2014). Specific hotel segments have been the subject discussed by C. Balekjian & L. Sarheim (2001) and L. Anhar (2001).

The development of the national literature on hotel management essentially occurred after the transformation of the political system. The beginnings of hotel management in Poland were discussed by Z. Błądek & T. Tulibacki (2003). The explanations of the basics of hotel management appeared in the publications of M. Milewska & B. Włodarczyk (2015), as well as C. Witkowski & M. Kachniewska (2005) and A. Kowalczyk (2001). The forms of modern hotel management were discussed by J. Sala (2008). The issues of marketing in the hotel industry appeared in M. Turkowski (2012). Services and management topics were discussed e.g. by A. Panasiuk & D. Szostak (2009), as well as P. Dominik (2015). The characterisation and discussion of the country's historic hotels as well as their key services was most extensively done by B. Kaniewska (2007, 2009). The aspects of the adaptation of historic buildings to hotel functions appeared in B. Szmyginia (2009). The hotel functions of historic buildings were discussed by D. Hyski & J. Bednarzak (2012). About historical hotel organisations wrote, among others, K. Kaganek & A. Miller (2004). C. Witkowski & M. Kachniewska (2005) discussed the importance of historical hotel management for tourism.

The scope of hospitality services is regulated by the Act of 29 August 1997 on hospitality services and tour leader and tourist guide services, www6. According to the Act, hospitality services are one of the forms of tourist services consisting in short-term, generally available letting of houses, flats, rooms, accommodation places, as well as places for pitching tents or caravans and providing, within the facility, related services. What is characteristic for the hospitality service is the existence of two basic services: provision of overnight accommodation (lodging) and catering.

### **Research Methodology**

The aim of the conducted research was to check the level of knowledge of hotel managers and their involvement in quality costing, their knowledge of quality cost issues, as well as to verify the impact of COVID-19 pandemic on the level of quality costs in hotel services. To achieve the objective, the authors used the method of direct interview as a research tool.

The interview was divided into four blocks of questions:

- Block I - General questions on the company's activities.
- Block II - Quality costs.
- Block III - Quality costing.
- Block IV - Impact of the COVID-19 pandemic.

The research was conducted between April and May 2021 in hospitality service companies affiliated to the Harmony Polish Hotels in Poland, which consisted of 23 entities. The received feedback from the research sample was at the level of 20 entities, which represents 87% of the whole group. Such a high percentage of responses allows the surveyed sample to be credible and constructive conclusions to be drawn for similar organisations operating in the hospitality market. The authors are also aware that the results from the analysed organisation are only a small part of the economic reality, therefore generalising them for the whole hotel industry would be a great misuse.

## Results

The results obtained from the Harmony Polish Hotel study are presented in the following part of the paper. Medium-sized facilities dominated in the study, accounting for 60% of the total group (12 hotels). Every fourth surveyed facility was in the small size group, and only 15% were large companies.

The services provided by the facilities subject to the survey include: accommodation services, catering services, recreation services - spa, organisation of occasional and business events (conferences), tourist services - sightseeing. Moreover, some hotels indicated in the scope of their services also wine production, as well as running a stud farm.

From the point of view of quality costs and their calculation it was important to identify the possession of a quality management system and ISO certificates by the surveyed units. Only 8 out of 20 hotels, i.e. 40%, indicated that they have implemented such system and use ISO certificates. Whereas as many as 12 organizations (60%) have neither a quality management system nor ISO certificates, which may be attributed both to the lack of adequate funds and low awareness of employees regarding the quality of their services.

During the survey the authors also tried to identify whether the hotels in this group keep full accounting records. The vast majority of 17 (85%) answered in the affirmative, while only 3 (15%) of them indicated that they do not.

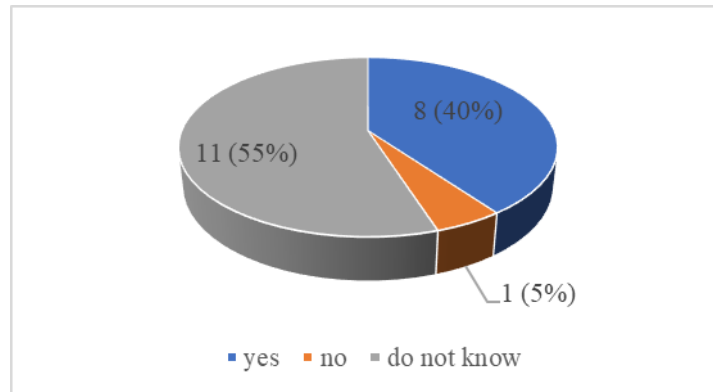
The questionnaire was answered by persons holding the following positions: director (8), hotel manager (4), manager (3), president (2), proxy (1), marketing manager (1), co-owner (1).

The following answers were obtained to the questions in block I. The first two questions (questions 1 and 2) concerned the identification of processes performed in the surveyed entities and the indication of those processes which have the greatest impact on the quality of services provided. The respondents indicated that these processes are as follows: guest service, sales and acquisition of customers and new distribution channels, marketing and promotion, knowledge and human resources management, financial management, cost optimisation, as well as development and change management. In their opinion, the processes of guest service that have the greatest impact on service quality include accommodation, catering, organisation of special events, and spa areas.

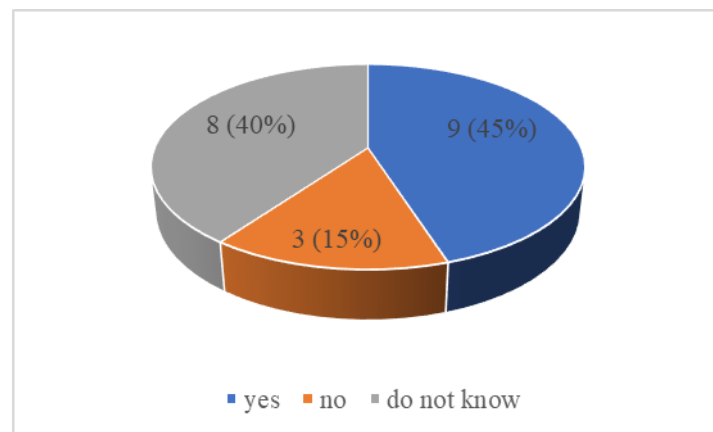
In questions 3 and 4 the authors attempted to elicit information on the main and short term objective of the hotels. 90% of the subjects (18 out of 20) indicated the provision of top quality services to customers and ensuring their satisfaction as the main objective, while for the other two it is profit maximisation. The most important short-term objective for 17 hotels of the group is also to provide top quality services to customers and ensure their satisfaction, for the remaining three the objectives are profit maximization (2) and sales revenue growth (1) respectively. In the vast majority the main and short-term goals of the organisation coincide. The awareness that in the hospitality industry ensuring services of the highest quality for customers is the most important objective allows to look at the services provided by this organisation, which associates 23 entities from all over Poland, with a positive attitude.

Questions 5 and 6 addressed the issue of quality training and its frequency. 18 out of 20 hotels provide quality training to their employees, in 13 of them it is annual, while in the remaining 5 - less frequent than once every 5 years. The answers to these questions allow us to assume that a vast majority of hotel managers is aware of the necessity of providing regular training of their personnel on the quality of services provided.

In the first questions of block II (questions 7 and 8) the respondents had to assess whether their unit identifies the problem of quality costs and whether these costs are recorded in their accounting systems. The answers to both questions were collected and presented in Figures 1 and 2.



**Fig. 1. Identification of the problem of quality costs in surveyed companies**  
Note: own elaboration.

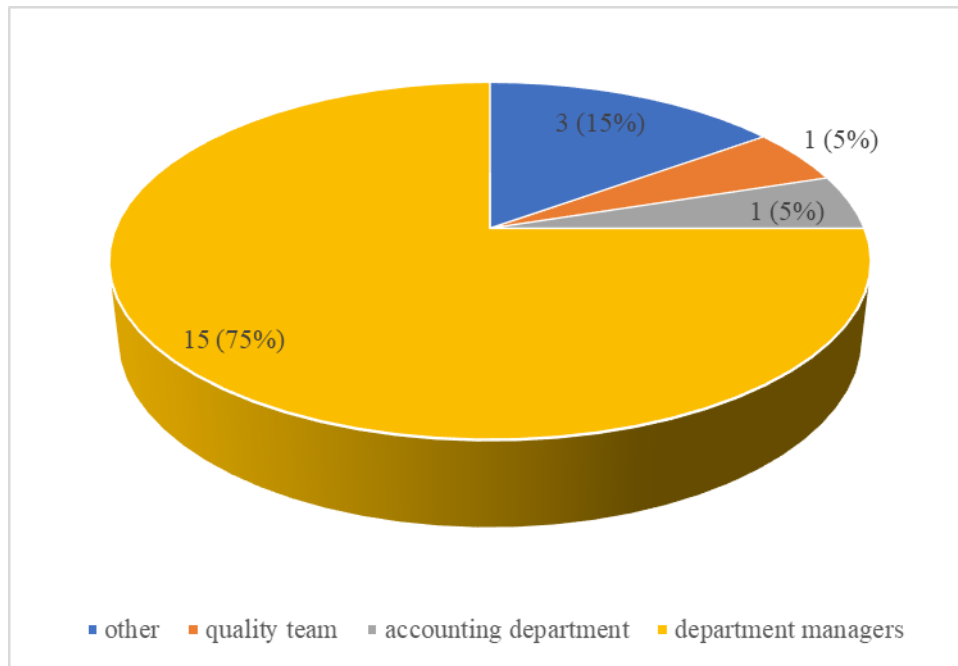


**Fig. 2. Recording of the quality costs in the accounting system of the surveyed companies**  
Note: own elaboration.

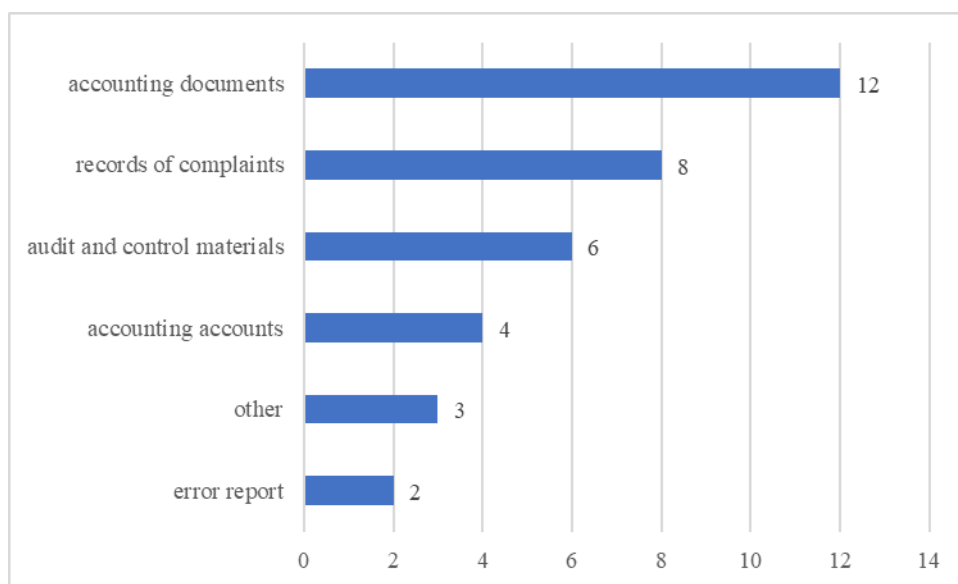
The analysis of both figures reveals several important conclusions. Only 40% of the entities identify the problem of quality costs, the remaining ones have no idea whether such costs appear in their companies at all. The records of quality costs in the accounting systems are kept by 45% of the surveyed enterprises, 15% do not provide them, and 40% of the surveyed do not know whether such records are kept. Quality costs in the hospitality services of this group are certainly not one of the more absorbing issues.

The next three questions (questions 9, 10 and 11) were to check the readiness of the Accounting Departments to implement quality costing, to indicate the units responsible for the identification of these costs and also the most important sources of information on quality costs.

18 of the 20 companies and their Accounting Departments expressed full readiness to modify the accounting system for the needs of quality costing. In two cases, there is no such readiness for change. The answers to questions 10 and 11 are presented graphically in Figures 3 and 4.



**Fig. 3. Responsible units for identifying quality costs**  
**Note: own elaboration.**



**Fig. 4. The sources of information on quality costs**  
**Note: own elaboration.**

The respondents predominantly indicate that the responsibility for the identification of quality costs should belong to the managers of 75% of the departments, and only for 5% should the quality team or the accounting department be responsible. In the remaining 15%, such responsibilities should fall to someone else.

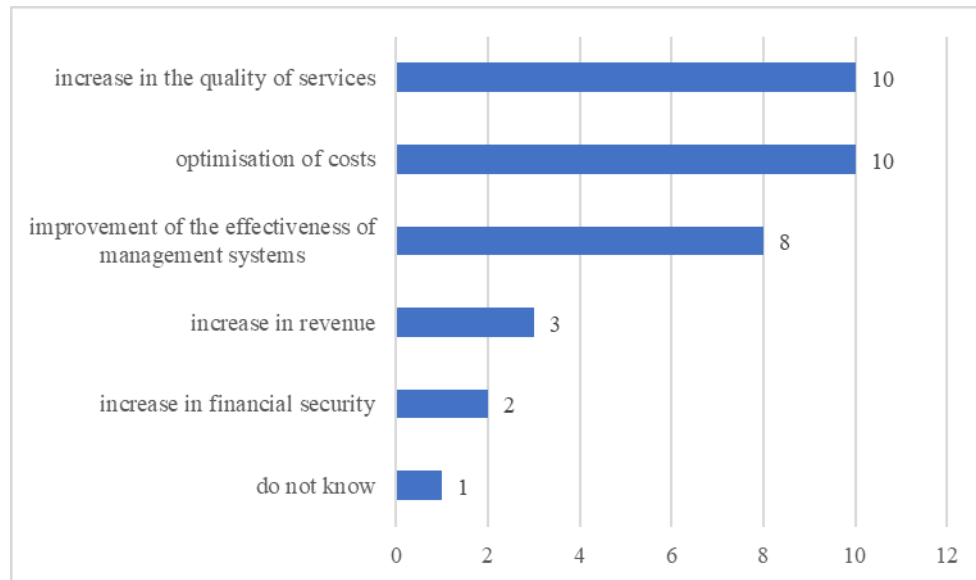
For these organisations, the most important sources of information on quality costs are accounting documents (12), records of complaints and claims (8), and the materials from audits and inspections (6).

Based on the responses, it may be concluded that if the hotel service providers decide to implement quality costing, the department managers will be the responsible body for their identification, and the information on these costs will be provided mainly by the accounting documents.

The first two questions from block III (questions 12 and 13) concerned the keeping of quality costing and having its detailed procedure. Only 2 entities (10%) confirmed keeping this account, 13 out of 20 (65%) do not know anything about it and 5 (25%) gave a negative answer. A detailed procedure of quality cost accounting is possessed by one

organisation out of the two that operate this account. Based on the answers given, it can be concluded that quality costing is not very popular in hospitality services.

The surveyed companies were asked in the following questions (questions 14 and 15) about the objectives of quality costing and about the preparation of the quality cost matrix and its budget. The answers to question 14 are presented in Figure 5.



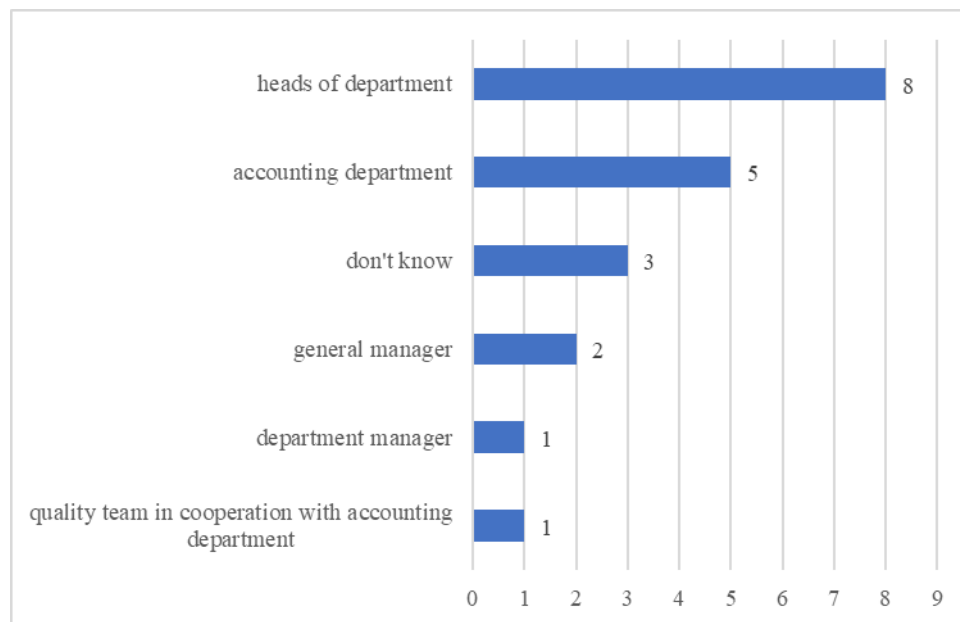
**Fig. 5. The objectives of quality costing**

**Note: own elaboration.**

The analysis of the figure indicates that the most important objectives of conducting quality costing in the opinion of the hospitality providers are the following: increasing the quality of services (10), optimising costs (10) and improving the effectiveness of the organisation's management systems (8).

The answers to question 15 confirm that the majority of companies have not dealt with quality costing, since only 4 of them (20%) indicated that they prepare a quality cost matrix and its budget. The others either do not prepare (8) or do not know anything about it (8).

Questions 16 and 17 were to identify whether the surveyed entities prepare reports/statements on quality costs and who should be responsible for creating them. The answers to question 16 show that these reports/statements are prepared by 5 of the 20 entities, 50% do not, and 25% do not know. The results for question 17 are illustrated graphically in Figure 6.



**Fig. 6. Responsible units in surveyed companies for reports/statements on quality costs**  
**Note: own elaboration.**

The respondents considered that department managers (8) and the accounting department (5) should be responsible for preparing quality cost reports/statements. The greatest role assigned to department managers may be related to the fact that it is they who the surveyed organisations believe should be responsible for identifying quality costs.

The first two questions in Block IV (questions 18 and 19) addressed the impact of the COVID-19 pandemic on the quality of services provided. In 55% of the entities analysed, the COVID-19 pandemic has not affected the quality of services, while 45% perceived its impact, which manifested in several aspects. Firstly, it has increased quality costs related to ensuring the safety of guests: ozonation, packaging, gloves, personal protective equipment, more rubbish. Staff costs have also increased, several respondents also noted a decrease in the quality of staff work and thus a decrease in the quality of service provided. The impact of the pandemic also manifested in greater personalisation, maintenance costs for equipment and staff, and their work organisation. The next three questions (questions 20, 21 and 22) examined whether the level of quality costs has changed as a result of the new customer service guidelines during the COVID-19 period and what impact this has had on the various quality cost categories. In 17 of the 20 companies, the level of quality costs has changed becoming higher. In this group, the level of all quality cost categories has increased compared to the pre-pandemic period. This situation may not be at all strange or surprising, as the customer service restrictions introduced have resulted in a reorganisation of the service delivery process in the epidemic conditions for most organisations.

In questions 23 and 24 the authors attempted to identify the additional costs incurred by the entities in relation to COVID-19, and to verify the opinion as to whether the pandemic has had a permanent impact on their cost levels. The respondents identified the following items among the additional costs: purchase of ozonators, disinfection stations, disinfectants, disinfection lamps, stationary thermometers, other equipment, recruitment costs, costs of antiviral security, COVID-19 protection measures for staff and visitors, and elements of technical insulation (e.g. plexiglass walls). For 75% of the respondents, the COVID-19 pandemic has permanently changed the level of costs, including quality costs, 10% do not think so and 15% have no opinion.

The responses to question 25 were to indicate the time frame needed for the companies to reverse the financial losses incurred as a result of the COVID-19 pandemic. 85% of the respondents indicated that this was a period of 1-5 years, for 5% it would take between 5 and 10 years to recover, and for 10% the losses were irrecoverable.

## Discussion

The responses to the interview conducted in the Harmony Polish Hotels Group allowed the authors to draw the following conclusions. The dominant services in the surveyed entities are as follows: accommodation services, catering services, and recreation services. Less than half of the hotels have a quality management system and ISO certificates, and the vast majority of the organisations maintain full accounting records.



In the companies of the Harmony Polish Hotels Group the most important processes are guest service, sales and customer acquisition and new distribution channels, which have the greatest impact on the quality of the services provided. The main and short-term goal of most of the analysed entities is to provide the highest quality services to customers and ensure their satisfaction, and quality training is regularly conducted in them. Such results indicate that there is a proactive quality policy in hospitality services.

The problem of quality costs in the organisations of the Harmony Polish Hotels Group is not sufficiently popular, although they are ready to modify their accounting systems for the recording of quality costs. In their opinion the quality costs should be identified by the department managers on the basis of such sources as: accounting documents records of complaints and materials from audits and inspections.

Quality costing is not used in the vast majority of the surveyed units. It may be related to a significant lack of knowledge of the personnel about this tool. The objectives of this account include increasing the quality of services, cost optimisation and improving the effectiveness of the organisation's management systems.

The preparation of reports/statements on quality costs should be the responsibility of department managers. The knowledge of quality costs and their costing needs to be supplemented in the hospitality service providers.

## Summary

The COVID-19 pandemic has had an impact on the quality of the hospitality services provided. It resulted in increased quality costs related to ensuring guest safety, as well as increased staff costs.

The new customer service guidelines during the COVID-19 period have been identified as the catalyst for the increase in the level of all quality cost categories. Additional costs incurred by the hotels were related to the following items: personal protective equipment (e.g. purchase of masks, visors, gloves, disinfectants) and adjustment of work areas (e.g. plexiglass walls, purchase of ozonators). The change in cost levels caused by COVID-19 for more than three-quarters of the respondents is a permanent phenomenon, and it will take one to five years for their financial losses to be recovered.

In conclusion, the COVID-19 pandemic has increased the cost of operations, including quality costs in hospitality services. The companies in the Harmony Polish Hotels Group have little understanding of quality costs and their costing. This is an area of knowledge that requires additional training and advice.

The authors recommend the following as directions for future research: practical implementation of quality costing in hotel services, barriers and limitations to its implementation, training offer on how to implement and maintain this tool, and more in-depth coverage of the impact of the COVID-19 pandemic on service companies.

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