



# Exploring How Corporate Culture Becomes Critical Success Factor in Hotel Operation

Chieh-Heng Ko

Department of Hospitality Management, College of Tourism and Hospitality, Da-Yeh University, Chunghua

Email: chko@mail.dyu.edu.tw

**How to cite this paper:** Ko, C.-H. (2026)

Exploring How Corporate Culture Becomes

Critical Success Factor in Hotel Operation.

*Open Access Library Journal*, 13: e14978.

<https://doi.org/10.4236/oalib.1114978>

**Received:** February 3, 2026

**Accepted:** February 27, 2026

**Published:** March 2, 2026

Copyright © 2026 by author(s) and Open Access Library Inc.

This work is licensed under the Creative Commons Attribution International

License (CC BY 4.0).

<http://creativecommons.org/licenses/by/4.0/>



Open Access

## Abstract

This study discusses how corporate culture becomes a critical success factor in hotel operation. This research employed qualitative in-depth interviewing to interview 27 hotel owners and managers and the results indicated that every hotel has a corporate culture. Some cultures are positive, allowing the hotel to adapt successfully to the changing needs of the market and to outperform its peers on a consistent basis. Others are negative, which adversely affects performance and may threaten the hotel's existence. Most hotels have cultures somewhere in between, exhibiting cultural strengths and weaknesses. Hotels should manage strategically their culture, to tap its strengths in order to achieve superior performance, and to identify their weaknesses in time to overcome them.

## Subject Areas

Culture

## Keywords

Corporate Culture, Critical Success Factor, Hotel Operation

## 1. Introduction

Corporate culture is the collective sum of beliefs, values, meanings and assumptions that are shared by members of company and that is used by people to identify what is important and how things work in that company [1]. Corporate culture has increasingly been recognized as a motivating power that shapes employee attitudes, service behaviors, and ultimately hotel performance. In the hotel industry, culture functions are not merely as a set of shared values, but as an internal mechanism that energizes staff to deliver consistent service quality. A strong corporate culture can align individual goals with organizational objectives, strengthen commitment, and foster discretionary effort, which is especially critical for maintain-

ing service excellence under demanding operational conditions. Despite a growing body of hospitality research on leadership, human resource management, and service climate, the motivational role of corporate culture is still often discussed conceptually rather than examined as a performance-enhancing capability that links internal motivation to measurable outcomes. Therefore, this study will discuss how corporate culture becomes a critical success factor in hotel operation.

## 2. Literature

Corporate culture is defined as the shared underlying assumptions, values, and norms that shape “how things are done” in an organization, providing an internal meaning system that guides employee behavior and coordination [2]. In the broader management literature, culture is consistently linked to organizational effectiveness because it stabilizes expectations, aligns priorities, and supports adaptive responses to environmental change [3]. Importantly, culture also functions as a motivating force: when employees perceive strong value congruence with their organization, they are more likely to internalize goals, experience psychological attachment, and display discretionary effort—mechanisms central to sustained performance in service settings [4]. In hospitality, where frontline encounters strongly determine customer perceptions, culture is often theorized and measured through service climate—employees’ shared perceptions that service quality is expected, supported, and rewarded [5]. Empirical studies show that a positive service climate strengthens service behaviors and customer-evaluated service quality, thereby translating internal cultural signals into external market outcomes [5]. Bettinger [6] pointed out that of the key factors that contribute to sustained high performance, none is more important than a strong positive corporate culture. A strong positive corporate culture is a prerequisite to consistently high performance. He further explained that every organisation must have a clear strategy for achieving success. In each case, there will be certain values that contribute to the success of that strategy. In companies with strong cultures, those core values are clearly understood and practiced by individuals at all levels of the organisation. They become so powerful as to affect day-to-day behaviour on the job.

## 3. Methodology

This research employed qualitative in-depth interviewing, that enables the researcher to obtain access to groups of people to provide a broad view of situations, people or settings which cannot be observed directly by the researcher in a short time [7]. Such interviewing also presumes that the perceptions that people have in their minds, and the beliefs and attitudes they have, will impact on the action they take or are prepared to consider, or even understand. More pragmatically, it is an approach that helps to ensure respondents understand the questions by allowing the opportunity to rephrase them [8].

There are a number of advantages to using the qualitative in-depth interview as the method for data collection:

1) it has the potential to overcome the poor response rates of a questionnaire survey [9].

2) it is well suited to the exploration of attitudes, values, beliefs and motives [10].

3) it provides the opportunity to evaluate the validity of the respondent's answers by observing non-verbal indicators, which is particularly useful when discussing sensitive issues [11].

4) it can facilitate comparability by ensuring that all questions are answered by each respondent [12].

5) it ensures that the respondent is unable to receive assistance from others while formulating a response [12].

6) it can allow research issues to be explored in greater depth [13].

The emphasis in this research is on identifying reasons how corporate culture affects hotels' performance via semi-structured personal interview with senior hotel executives. This research has tended to be exploratory and descriptive because the researcher wanted to understand the critical factors in the hotel operation in Taiwan region as seen through the eyes of managers in the industry, rather than only through the lens of macro analysis of industry statistics and profiles. This research asked a series of questions which were open-ended and which the respondents could answer in any way they wished. While their descriptions may be incomplete when put in the macro context, they are important because the perception and ideas that are in the minds of managers in the industry are what drive their actions and their responses to the challenges surrounding them. Their understanding and perceptions are critical in developing a more complete picture about hotel operational performance compared with the recommendations and advice contained in academic and industry research and commentary.

**Table 1.** Participating hotel manager.

Hotel	Manager	Hotel	Manager	Hotel	Manager
<b>Hotel G1</b>	General Manager	<b>Hotel G10</b>	Hotel Owner	<b>Hotel A9</b>	Hotel Owner
<b>Hotel G2</b>	Front Office Manager	<b>Hotel A1</b>	Front Office Manager	<b>Hotel P1</b>	Front Office Manager
<b>Hotel G3</b>	Front Office Manager	<b>Hotel A2</b>	F & B Manager	<b>Hotel P2</b>	F & B Manager
<b>Hotel G4</b>	F & B Manager	<b>Hotel A3</b>	Front Office Manager	<b>Hotel P3</b>	House Keeping Manager
<b>Hotel G5</b>	Front Office Manager	<b>Hotel A4</b>	F & B Manager	<b>Hotel P4</b>	Hotel Owner
<b>Hotel G6</b>	F & B Manager	<b>Hotel A5</b>	Hotel Owner	<b>Hotel P5</b>	F & B Manager
<b>Hotel G7</b>	Hotel Owner	<b>Hotel A6</b>	F & B Manager	<b>Hotel P6</b>	Front Office Manager
<b>Hotel G8</b>	General Manager	<b>Hotel A7</b>	Front Office Manager	<b>Hotel P7</b>	Front Office Manager
<b>Hotel G9</b>	House Keeping Manager	<b>Hotel A8</b>	Front Office Manager	<b>Hotel P8</b>	F & B Manager

The procedure for data collection began with a telephone contact between the researcher and each of the hotel general managers and asked permission to interview with other managers. At this time, they were informed of the aim of the study

and the objectives of the research and about the nature of the questions that will be asked during the semi-structured interview, and seek participation and to arrange the interview time if they were willing to participate. A total of 27 hotel owners and managers across 25 hotels participated in the interview (Table 1). Interview data was analyzed by way of constant comparative method. Constant comparative method is a methodological technique derived from ground theory, whereby the information that has been gathered is coded into emerging themes. The data are then repeatedly revised until it is apparent that no new themes are emerging. The themes are then categorized to form conclusions.

#### 4. Finding

In the interview, a number of hotel managers revealed that good hardware facilities (e.g. luxurious restaurant, rooms with hi-tech equipment) and a sound management system are essential for running a hotel efficiently. However, to make a hotel operate efficiently, an intangible power to motivate employees is needed. That power is corporate culture. The manager of Hotel G9 said:

*Corporate culture is an intangible thread that connects all employees and makes them jointly work for the hotel. From a different perspective, we also use the charisma of corporate culture to create an efficient work environment.*

The managers interviewed considered that the reason corporate culture is so influential to a hotel's operational performance is related to the particular features of this industry. In the hotel sector, most of the operations and services rely on employees. Since employees are involved in these operations, the performance of these operations may be easily affected by human emotions. Therefore, hotels need corporate culture to encourage employees. The manager of Hotel G3 said:

*The offers in hotels are usually not good. Although our employees are provided with better conditions, they are also busier than employees in other hotels. They need to suffer more pressure too. However, the key to keeping them in this hotel is our leading status in this industry. They are proud of being a part of Hotel G3.*

The manager of Hotel G10 also said:

*Hotel job is a low pay but hard work. Unless staff has great passion in service, otherwise, he is hard to devote himself in this job. Therefore, staff's attitude is very important. We give every staff a card and require them to bring that card with them. In that card, recording our mission statement "Hotel G10 is a hotel using humanity management, changing traditional service model which customer is honorable but server is humble into a new thinking which all staff have confidence, passion and profession to provide customers with cordial service." The purpose of requiring staff to bring this card with them is to remind them any time to keep confidence, passion and profession. All managers have responsibility to create an atmosphere to make staff feel proud of this job.*

Moreover, the interviews showed that positive corporate culture will contribute employees to have an active attitude and negative corporate culture will lead employees to display negative behavior. As what the same manager said:

*If hotel's corporate culture is positive, all the members will be affected by this atmosphere and work in positive way. On the contrary, if hotel bring its member negative feeling, its member will work negatively.*

The data revealed that a hotel's corporate culture is usually affected by the owners. A proactive owner can easily form a positive corporate culture. The manager of Hotel G1 said:

*Our president cares about efficiency very much, so our hotel is famous for its high efficiency in this industry. For instance, the renovation of the feast hall may require 2 - 3 months in other hotels, but in our hotel, it takes only 20 days. Our president sets a time table for everything and tracks the work progress according to the table. His pace is fast. If any manager cannot catch up, he is not likely to survive in our hotel. During 2002-2004, the position of the general manager was sequentially taken by three different persons, because these ex-managers were unable to catch up with his pace. Thus, our president is also nicknamed "the terminator of general managers". Because of his stringent demands, our employees have formed the habit of being proactive and dedicated.*

To maintain corporate culture, the manager of Hotel G10 suggested that hotel should look for employees who identify with this hotel. He said:

*Getting the people who recognize this hotel to this team is always my principle. Theoretically, an organisation allows its member with opposite opinion thus he can push this organisation to improve. The condition is this member must identify this organisation and the interaction with other members must be benignant; otherwise, organisational harmony will be spoiled. However, I don't think that most organisational members' mind is such wide that can accept opposite opinion all the time. Therefore, we only look for the person who can blend into this team. Under this corporate culture, all the members in our division, special for managers and supervisors, have an unvoiced pact. We all know how to handle the problem, how to make a decision, how to resolve the problem, then we don't need to have meeting all the time or everything must ask manager.*

Hotel G3 induces dedication of employees by building their confidence and who are proud of the organisation. Its manager said:

*For many years, Hotel G3 has been a leading hotel in Taiwan region in terms of operational performance, average room rate, average occupancy rate, revenue. Our employees are also proud of such achievement and consider they are the best. Because of such honor, they have a sense of mission and are willing to be more dedicated in their jobs.*

Hotel G6 encourages its employees to provide service with a positive attitude. Its managers said:

*During my working in this industry for 20 years, I found that most hoteliers always do what they are assigned to do only. They seldom think of what they can do more or how they can do their best. Certainly, we can't blame them because for this industry, even you do something good or correct, nobody will praise you. Customers will think that is your job, you just do what you should do. However,*

*as long as you do something wrong, even just a little mistake, customers will blame you a lot. This is the fate of hospitality industry, but in our hotel, we encourage our staff to think more and do more toward our customers and hotel. This corporate culture makes our staff more actively devote themselves to the hotel. That may become the factor leading to our hotel to operate more efficiently.*

Hotel G5 revolutionized its corporate culture through large-scale elimination of old employees and introduction of new ones. For this 44-year old hotel, the major resistance against innovation is the conservative ideology of old employees. Its manager said:

*Even if our owner supports the reform, the organization has launched several measures for the reform, old employees still have conservative ideologies. These ideologies make employees understand and execute innovative works with an old-fashioned mind and even affect new comers. Therefore, we decided to eliminate old employees completely.*

The manager of Hotel G11 also said:

*The corporate culture that makes employees treat each other like family members is the soul of efficient operations. In our hotels, many employees have been working for this hotel for a long time. They get along well, so they are like a big family. Some decisions that may probably need to be resolved through meetings in other hotels can be directly carried out with prior information in our hotel. This kind of corporate culture is an important factor facilitates our efficient operations.*

Corporate culture is still influential to hotels with average performance. Hotel A1, that is renowned for its unique service styles, has attributed its high-quality services to their corporate culture. Its manager said that:

*Our achievement is entirely contributed by our service-based corporate culture. Our corporate culture can be reflected on our four major service codes, including (1) every member is a host of the hotel, (2) always think ahead of customers, (3) respect the uniqueness of each customer, and (4) never say NO easily. Through these service codes, we encourage our employees to be thoughtful for our customers and be proactive to provide services.*

Research results illustrated that despite significant benefits of a corporate culture for a hotel's operations, some hotels with average operational performance are negatively affected by their peculiar corporate cultures. The manager of Hotel A4 said:

*We are in a service industry, so employees' actions may directly affect our business results. Thus, our hotel attaches great importance to group spirit, harmonious cooperation, and cleanness. Because our group started with marine transportation business, on the ocean, disciplines are very important. In our corporate guideline, the code of 'absolute obedience' is included. No matter what our CEO says, the order will be carried out from top to bottom.*

Such corporate spirit makes execution of decisions efficient but may cause problems when applied to the hotel sector. An ex-manager of Hotel A4 said "Many rules are too rigid. If a customer has special needs, there is no room for us

to satisfy his needs.”

Speaking of corporate culture, the manager of Hotel A5 mentioned:

*Our hotel gives customers a feeling of simplicity. Such feeling is related to our corporate culture. Our hotel emphasizes service stability rather than unique or extraordinary services. As to the expectation of employees, we are required to only follow the guidelines and do our jobs right.*

An ex-manager of Hotel A5 also mentioned:

*Hotel A5's conservativeness has formed a closed corporate culture. Such closed culture is to do everything independently. From interior design, renovation to talent cultivation, everything is managed by headquarter. Under this closed culture, the hotel has been using its own system and seldom absorbed the management knowledge from the outside world. As a result, there is not much variation in hotel's service, marketing, and even product packaging.*

The manager of Hotel A7 even pointed out the profit-oriented corporate culture of Hotel A7.

*What is the corporate culture of our hotel? Strictly speaking, no. If there is such culture, it is probably profit orientation. Whenever we propose a new project, the owner always asks us how much it costs, and how much return we can earn. If the profit is not good enough, the project will be completely dropped.*

Speaking of the impact of corporate culture on operational performance, managers of hotels with poor performance admitted that negative corporate cultures in part contribute to poor operational performance.

Hotel P9 is a hotel jointly operated by the government and a private enterprise. The ownership belongs to government, and one hotel chain is commissioned to manage the hotel. However, all the financial decisions need to be approved by government. The administrative procedures of government-run enterprises are complicated and time consuming. Thus, many important decisions have been seriously delayed. The conflicts between the two distinctive corporate cultures have further impacted the operational performance of the hotel. The manager of Hotel P9 said:

*Government-run enterprises are traditionally more bureaucratic, and private enterprises care about efficiency. Therefore, when the two corporate cultures meet, there will certainly be conflicts.*

The manager added:

*If I have a purchase application document, after I have acquired the approval of our general manager, I need to submit it to government for review. You know the efficiency of government-run enterprises is always not high. This document has been submitted for one month, and I have not received any response. At last, when I tried to trace the progress, I was told that the document was still left on an official's desk, and the official has forgot about it.*

The corporate culture of Hotel P5 is characterized by passive attitude of employees, because of the general manager's authoritarian leadership. The manager of Hotel P5 mentioned:

*Our general manager is not an expert in hotel management, but he still wants to manage everything. If any problem occurs, he always asks his employees to be responsible. Now we think doing less work is saving more trouble and dare not have our opinions.*

The conservativeness of Hotel P8's owner has also created a corporate culture that employees are satisfied with their status quo. An ex-manager of Hotel P8 said:

*P8's owner has made enough money, so he is becoming more conservative and passive in his management. Most of his employees have been serving him for more than 20 years and significantly affected by his attitude. They don't expect to do anything new but just carry out their own assignments and wait for retirement.*

She added:

*Its organization is very bureaucratic. Seniority rather than position matters in the hotel. Therefore, young managers are usually unable to lead senior subordinates. At last, many young and outstanding managers are unwilling to join this hotel.*

The manager of Hotel P2 is also unsatisfied with the corporate culture in the hotel, especially as reflected in the burden of paper work. He said:

*The mother company of our hotel is a construction company. If the sale of a construction project is not ideal, they will ask their employees to write a lot of reports to identify their shortcomings. Now they have introduced this approach to our hotel. If our operational performance is not satisfactory, we are required to work out a bunch of paper works. Therefore, we need to stay in the office all day long writing reports or join review meetings, with all other important things put aside. However, after the meetings and reports, there is still no substantial improvement plan.*

An ex-manager of Hotel P7 mentioned:

*The culture of Hotel P7 is that we just care about what we are assigned to do. Some new comers do not know this. When they are too enthusiastic, they will be blamed for being too nosy.*

As the above results have shown, in the hotel sector, most of the operations and services rely on staff. Since staff are involved in these operations, the performance of these operations may be easily affected by human emotions. As corporate culture reflects the attitudes, values, behavior patterns and priorities of a firm, hotels need corporate culture to motivate employees. It is clear throughout the interviews that a positive corporate culture will contribute employees to have a positive attitude and a negative corporate culture will lead to employees behaving in a negative way. Thus it can be concluded that corporate culture has a profound influence on a hotel's performance, especially employees' work attitude. Therefore, hotels should be devoted to building positive corporate cultures.

## **5. Discussion and Conclusions**

In the interviews conducted for this study, several hotel managers suggested that in addition to good hardware facilities and a sound management system, it is still

necessary for hotels to have an intangible power to motivate employees. That power is corporate culture. Research data indicated that some hotel owners cared about operational efficiency very much and required employees in a high standard. If employees cannot attain this standard, they were not likely to survive in the hotel. Due to owner's stringent demands, employees formed the habit of being proactive and dedicated, and increased hotel's operational performance (Hotel G1, G3, G8, G9). This finding is consistent with Bettinger [6] arguments that one of the most powerful characteristics in companies with strong cultures is the emphasis on high performance standards. In such firms, these standards are firmly ingrained in the culture and are communicated and reinforced in everything the company does. Because such companies refuse to tolerate mediocrity and everyone knows it, the substandard performance who either cannot or will not perform at the required level will not last. In terms of this point, it can be concluded that insisting on high standard corporate culture, can bring hotels with good operational performance and maintain their competitive advantage.

In the interviews, it was relayed that a hotel job was lowly paid and hard work. Unless employees had a great passion in service, it was difficult for them to devote themselves to the job. Therefore, several hotels utilized mission statement to remind employees to have confidence, passion and profession to provide customers with cordial service (Hotel G1, G3, G8, G9). As suggested by Robbins *et al.* [14], culture conveys a sense of identity for organisational members, it facilitates the generation of commitment to something larger than one's individual self-interest and provides a "social glue" that helps hold the organisation together and thereby acts as a control mechanism that shapes the attitudes and behaviour of employees. Therefore, all managers have responsibility to create an atmosphere to make staff feel proud of this job. The positive effects of increased employee identification and commitment highlight the importance of linking culture and strategy to achieve heightened organisation performance.

The interviews with managers pointed to the fact that corporate culture has above all strong influence in the hotel sector. This is related to the characteristics of this industry. In the hotel sector, most of the operations and services rely on employees. Since employees are involved in hotel operations, the performance of these operations may be easily affected by human emotions. Therefore, hotels need corporate culture to motivate employees (Hotel G3, G8, G9). This supports Kemp's *et al.* [15] findings which revealed that employees' needs for achievement, recognition, responsibility, advancement and satisfying work must be recognised and appropriately responded to. Corporate culture can play a role to encourage employees. If employees are deemed to be important and are nurtured through a hotel's corporate culture, the benefit to the hotel is that employees will enable the hotel to adapt and respond to changes in its internal and external environment, whilst enjoying the benefits of employee commitment to the hotel and its cultural strategy.

On the other hand, research results revealed that a number of hotels had a cor-

porate culture where employees treat each other like family members. Thus, some problems that may probably need to be resolved by formal meetings in other hotels can be directly dealt with just through communication in those hotels (Hotel G6, G10, G11). Kemp *et al.* [15] pointed out that the stronger an organisation's culture, the less management needs to invoke formal rules and intervene to guide employee behaviour. Those guides will be internalised in employees when they accept the organisation's culture. A hotel is like a small society and consists of many employees and different departments. Therefore, communication is always an important but challenging task. As employees' educational level varies from elementary school to graduate school, they may have different levels of understanding on the same issue. Moreover, different departments have their specific function. In the face of the problem, they may have their own profit considerations. Both of them will increase the difficulty in communication, even leading to ambiguity and misunderstanding, and influencing hotel operation. Corporate culture can become an intangible power and play an important role in forming collective value and thinking among employees and different departments, and bring about the realization of corporate objectives. This will help hotel employees and each department attain effective communication and further facilitate hotel's efficient operation and a competitive advantage to increase hotel operational efficiency.

There are two main ways in which a tight culture strategy alignment becomes a powerful force in influencing people to do their job better [16]. First, a work environment where the culture matches well with the conditions for good strategy execution provides a system of informal rules and peer pressure regarding how to conduct business internally and how to go about doing one's job. This method is supported by several hotels in this research (Hotel G1, G3, G8, G9). These hotels have a reputation as leading hotels in Taiwan region for many years in terms of operational performance. Their employees are very proud of such achievement and consider they are the best. Because of such recognition, they have a sense of mission in their mind and push them to be more dedicated in their jobs. This kind of corporate culture, when successfully internalized in the mind of employees, forms a strong force of motivation, propelling employees to be more dedicated to their works for the honor of the hotel.

Second, a strong strategy-supporting culture nurtures and motivates people to do their best; it provides structure, standards and a value system in which to operate; and it promotes strong company identification among employees [16]. This argument is applied by some hotels in this research. These hotels contribute to service-based corporate culture. Their corporate culture can be reflected on several service codes, including (1) every employee is a host of the hotel, (2) always think ahead of customers, (3) respect the uniqueness of each customer, and (4) never say NO easily (Hotel G1, G8, A1). Through these service codes, these hotels concretize their corporate culture and encourage their employees to be thoughtful of customers and be proactive in providing services. Due to such unique corporate

culture being created, these hotels have produced outstanding operational performance.

On the other hand, the research findings showed that the corporate culture in some hotels is to emphasize disciplines (Hotel A4, P9). In their corporate guideline, the code of “absolute obedience” is included. Such corporate spirit makes execution of decisions efficient but may cause inflexibility. For example, some rules may be too rigid. If customers have special needs, there is no room for employees to satisfy their needs. This is approved by Dwyer *et al.* [17] argument which argues that corporate culture must be flexible enough to respond to changing environmental circumstances. In the hotel sector, the external environment creates many pressures for change and, customers’ needs and what they see as important are constantly changing, and once demands are met, future expectations are increased. In the face of these pressures of change, it is necessary for hotels to do appropriate and timely responses. However, corporate culture can be very resistant to change and may therefore impair the development of business strategies that are essential response to changes in the external environment [15]. In this research, some hotels’ corporate culture is simplicity (Hotel A2, A3, A5). These hotels emphasize service stability rather than unique or extraordinary services. Employees are required to only follow the guidelines and do their jobs. It is not encouraged to have innovative and creative ideas. However, under keen and changeable competitive environment, such corporate culture was short of vigor. As a result, these hotels always stay at the same place and never make progress. Even under the pressure of highly changeable environment, since employees have been used to this conservative culture, it is difficult for them to do any change. This is the reason why these hotels are finally led to poor performance.

Furthermore, several hotels in the research used highly control to manage their employees (Hotel P2, P5, P6). These hotel owners are used to managing the hotel using military approaches. They want employees to take each action as ordered. In the long run, employees have become used to listening to orders. Whenever there is any contingent affair, employees just stand there and wait for orders. As a result, the corporate culture in which everything follows order is formed. Kemp *et al.* [15] indicated that the use of overt control should be avoided in the hotel sector as tight control discourage daring and initiative. Above all, hotel can never be like a military troop. Hotel employees cannot take each action as ordered. In the hotel sector, each customer is a challenge and employees should be encouraged to be creative in devising solutions to challenges presented by customers. Management should realize and value the fact that better ways of operating can grow from employees’ creativity. Employees should be engaged in providing a variety of service in response to customers’ requires and trying new approaches to deal with customer service.

A special phenomenon in this research should be noted that in hotel sector in Taiwan region, hotel owners can control the development of hotel’s corporate culture (Hotel G1, G10, A3, A7, P2, P8). As most hotels in Taiwan region belong to

independent operation, hotel owners usually are deeply involved in hotel operation including operative strategy, management style and personnel matters. Under this situation, even professional managers have their own thinking, they can only follow owner's idea. Otherwise, they cannot work with this hotel. After a period of time, this phenomenon will make a strong influence on hotel's corporate culture. As a result, if hotel owner's attitude is positive, it is easy for this hotel to have positive corporate culture. On the contrary, if hotel owner's mind is negative, hotel's corporate culture will turn to negative. As for some hotels with poor performance, most of their owners were old generation. This kind of entrepreneurs usually rose in business by their own efforts. Therefore, they only believed themselves. It is difficult for them to take advice from professional managers. In addition, their thinking tended to be conservative. All investments were based on how much return they can get rather than what service they can provide. As a result, these hotels were led to be a conservative corporate culture and influenced their performance. This implies that in Taiwan region, corporate culture is an important factor influencing hotel performance, but formation of corporate culture is critically affected by hotel owner's attitude.

Every hotel has a corporate culture, a complex and dynamic reflection of the attitudes, values, behavior patterns, priorities, and self-image of the hotel. Some cultures are positive, allowing the hotel to adapt successfully to the changing needs of the market and to outperform its peers on a consistent basis. Others are negative, which adversely affects performance and may threaten the hotel's existence. Most hotels have cultures somewhere in between, exhibiting cultural strengths and weaknesses. Hotels should manage strategically their culture, to tap its strengths in order to achieve superior performance, and to identify their weaknesses in time to overcome them.

### Conflicts of Interest

The author declares no conflicts of interest.

### References

- [1] Tidball, K.H. (1988) Creating a Culture That Builds Your Bottom Line. *Cornell Hotel and Restaurant Administration Quarterly*, **29**, 63-69. <https://doi.org/10.1177/001088048802900118>
- [2] Schein, E.H. (2010) *Organizational Culture and Leadership*. 4th Edition, Jossey-Bass.
- [3] Denison, D.R. and Mishra, A.K. (1995) Toward a Theory of Organizational Culture and Effectiveness. *Organization Science*, **6**, 204-223. <https://doi.org/10.1287/orsc.6.2.204>
- [4] O'Reilly, C.A., Chatman, J. and Caldwell, D.F. (1991) People and Organizational Culture: A Profile Comparison Approach to Assessing Person-Organization Fit. *Academy of Management Journal*, **34**, 487-516. <https://doi.org/10.2307/256404>
- [5] Schneider, B., White, S.S. and Paul, M.C. (1998) Linking Service Climate and Customer Perceptions of Service Quality: Tests of a Causal Model. *Journal of Applied Psychology*, **83**, 150-163. <https://doi.org/10.1037/0021-9010.83.2.150>

- 
- [6] Bettinger, C. (1989) Use Corporate Culture to Trigger High Performance. *Journal of Business Strategy*, **10**, 38-42. <https://doi.org/10.1108/eb039294>
- [7] Minichiello, V., Aroni, R., Timewell, E. and Alexander, L. (1995) *In-Depth Interviewing: Principles, Techniques, Analysis*. 2nd Edition, Longman.
- [8] Sekaran, U. (1992) *Research Methods for Business—A Skill Building Approach*. 2nd edition, John Wiley.
- [9] Richardson, S.A., Dohrenwand, B.S. and Klein, D. (1965) *Interviewing: Its Forms and Function*. Basic Books.
- [10] Smith, H.W. (1975) *Strategies of Social Research: The Methodological Imagination*. Prentice Hall.
- [11] Gordon, R.L. (1975) *Interviewing: Strategy Techniques and Tactics*. Dorsey Press.
- [12] Bailey, K.D. (1987) *Methods of Social Research*. 3rd Edition, The Free Press.
- [13] Robson, W. (1994) *Strategic Management and Information Systems: An Integrated Approach*. Pitman.
- [14] Robbins, S.P., Waters-Marsh, T., Cacioppe, R. and Millett, B. (1994) *Organisational Behaviour*. Prentice-Hall.
- [15] Kemp, S. and Dwyer, L. (2001) An Examination of Organisational Culture—The Regent Hotel, Sydney. *International Journal of Hospitality Management*, **20**, 77-93. [https://doi.org/10.1016/s0278-4319\(00\)00045-1](https://doi.org/10.1016/s0278-4319(00)00045-1)
- [16] Thompson, A.A. and Strickland, A.J. (1996) *Strategic Management: Concepts and Cases*. Irwin McGraw-Hill.
- [17] Dwyer, L., Teal, G. and Kemp, S. (1998) Organisational Culture & Strategic Management in a Resort Hotel. *Asia Pacific Journal of Tourism Research*, **3**, 27-36. <https://doi.org/10.1080/10941669908722005>