Article

Reconceptualizing Customer Perceived Value in Hotel Management in Turbulent Times: A Case Study of Isfahan Metropolis Five-Star Hotels during the COVID-19 Pandemic

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Abstract: The COVID-19 pandemic has significantly impacted the tourism and hospitality industry. This study aims to reconceptualize the concept of customer perceived value (CPV) in Isfahan's five-star hotels during the pandemic using the grounded theory (GT) approach in the context of qualitative research. The objective of this study is to explore the key dimensions of CPV and identify the main strategies that enhance the value perceived by hotel customers. Data were collected with interviews with 30 experts in the hotel and hospitality industry, and MAXQDA software was used to analyze the data. The dominant themes that emerged from the content analysis included health-oriented self-gratification value, financial value, quality value, emotional value, social value, epistemic value, information value, and health security value. Additionally, the subthemes identified were trust, satisfaction, and information access. All these themes could potentially be employed by hotel sectors as solutions to enhance customer satisfaction during the pandemic. From a practical standpoint, this study provides insights to hotel managers or practitioners to implement updated strategies that contribute to knowledge development about customer perceived value in the hotel sector, which can lead to enhanced customer satisfaction and loyalty. The article makes theoretical contributions to the literature on CPV by identifying new dimensions that are relevant to the pandemic. This extension of the literature provides a more comprehensive understanding of CPV in crisis situations and can inform future research on the topic. The article also discusses future research directions.

Keywords: hotel management in turbulent times; grounded theory; COVID-19; MAXQDA 2020; hospitality

1. Introduction

The COVID-19 pandemic has had a significant impact on many economic sectors, including the hotel and hospitality sectors [1]. When the pandemic first emerged in December 2019 in Wuhan, China, its rapid spread to 188 countries, resulting in an estimated 17 million cases and 677 thousand deaths, was unexpected [2]. Many countries responded

with travel bans, national emergencies, and complete lockdowns [3], causing severe disruptions to prominent sectors such as airlines, cruises, hotels, hospitality, restaurants, travel, tourism, and entertainment [4]. Job insecurity has intensified, resulting in job stress for hotel employees [5] and exacerbating the already unstable conditions of hotels. The hotel sector has encountered particularly unstable conditions compared with other sectors [6]. Approximately 18% of people tend to stay at hotels in destinations where there are few COVID-19 cases or where treatment is readily available, while others do not feel comfortable staying at hotels [7–9]. Further research is needed to identify the various factors that motivate customers to stay in hotels again. Hotels require staff who can provide feedback, come up with creative service development suggestions, and perform tasks efficiently to meet customers' expectations [10]. Customer perceived value (CPV), as a cornerstone concept in the marketing literature, refers to the manifestation of more value and satisfaction during the deal process, when customers choose services that provide better satisfaction and experiences [11]. Based on early definitions of CPV, this concept is reflected in customers' perception of the benefits and costs resulting from experiencing a specific service. In other words, it is based on customers' perceptions of the value generated in trade-offs [12]. In hotel contexts, customer perceived value (CPV) is the manifestation of value resulting from service deals [13]. While CPV encompasses the intellectual aspects of individuals, it is revealed in feelings and intrinsic responses during trade-offs [14,15]. Moreover, it has been identified as a prominent element in the decision-making stage of the purchase process [11,16]. Zeithaml [17] proposed the initial conceptualizations of this concept in the context of product deals, which involve customers' first evaluations of a specific product [14].

The article makes theoretical contributions by reconceptualizing the concept of customer perceived value (CPV) in the context of the COVID-19 pandemic [18]. It identifies new dimensions of CPV that are relevant to the current situation and uses a grounded theory (GT) approach to analyze the data. This approach allows new themes and concepts to emerge from the data rather than imposing preconceived notions or theories [19]. The research study identifies key strategies that hotels can employ to enhance customer satisfaction during the pandemic [20].

Furthermore, this study extends the literature on CPV by identifying new dimensions that are relevant to the pandemic. This extension of the literature provides a more comprehensive understanding of CPV in crisis situations and can inform future research on the topic. Overall, the article contributes to the literature on CPV in the context of crisis situations and provides practical insights to hotel managers and practitioners on how to enhance customer satisfaction during the pandemic.

In this study, we acknowledge the importance of CPV in turbulent times as a dominant concept for hotels' success [21]. Kotler [22] argues that the most determinable role of a marketer is to create and maintain customer value. Therefore, customers are the focal point, as value determinants, and the marketer's role is to lead this process. Hence, understanding customers' perspectives on CPV and operationalizing the concept are crucial roles for hotel marketers [15,23–26].

However, the question that arises in the current situation is whether the nature of CPV (value from the customer's perspective) is the same in the pre-pandemic and post-pandemic periods of COVID-19. The answer is definitely no. The present study aims to address these theoretical gaps by building a conceptual framework that explains CPV during the pandemic. Therefore, the most important novelty aspect of the present research compared to similar research is to examine the changes in the concept of perceived value in hotel management due to the epidemic conditions. In other words, what factors are involved in the reconceptualization of perceived value caused by the pandemic? Additionally, what are the characteristics of the concept of CPV in hotel management in troubled times?

2. Literature Review

2.1. The Status of the Hotel Industry during the COVID-19 Pandemic

Since the COVID-19 pandemic rapidly spread from China in December 2019, its destructive impact on hotel employees' mental health [5] has had a significant impact on the world and hit the hotel and hospitality industries hard. The hotel industry has been particularly affected [27]. In the United States, for example, hotel occupancy and revenue rates dramatically declined in the first few months of 2020, resulting in a loss of USD 30 billion [1]. Ozdemir, Dogru, Kizildag, Mody, and Suess [1] stated that different types of hotels have been affected differently by the emergence of the pandemic. While economy hotels have not experienced severe declines, luxury and chain hotels have encountered significant drops in revenue and occupancy rates. Considering the highly disastrous impact of COVID-19 compared with other previous pandemics [9], it has severely hit hotel sectors worldwide, leading to a dramatic decrease in hotel occupancy rates. For example, China experienced a 71% drop in hotel occupancy rates over 2020 [28]. Additionally, the number of layoffs has increased by almost 470% due to leave and discharge [29]. Previous studies by scholars such as Al-Awadhi et al. [30] and Ding et al. [31] have shown the severe impact of the pandemic on industries such as hotels, with revenues and return rates fundamentally decreasing [3].

To the best of our knowledge, one of the significant features of the hotel industry that scholars have considered is its sensitivity and vulnerability to international political and economic events stemming from unexpected natural disasters or contagious outbreaks, which require hoteliers to take preventive and emergency measures to address them [32–39]. For example, Korean hoteliers employed educational and hygiene measures in response to the SARS epidemic [40]. However, the question is, how can we encourage domestic and foreign customers to return to hotels for their lodgings? According to scholars, hoteliers need to understand the nature of customer perceived value and redefine CPV. Furthermore, they must develop adapted strategies based on the COVID-19 pandemic crisis (in line with [15,23–26]. For this reason, this study provides significant insights into these issues.

2.2. The Concept of Customer Perceived Value in the Hotel Context (Pre-COVID-19 Pandemic)

Customer perceived value (CPV) is a critical concept in hotel management, as it determines how customers perceive the value of a hotel's offerings and influences their purchase decisions [41,42]. CPV is the sum total of benefits that customers receive from a hotel's products and services in relation to the total cost of those products and services [11,43]. Managers need to have a deep understanding of what their customers want and value the most to tailor their offerings to meet the needs of their target customers [44]. Providing high-quality products and services is essential to meeting customer needs and desires, including clean rooms, comfortable beds, and excellent customer service [45]. Pricing is a key factor in customer perceived value. Hotels need to offer competitive prices that are in line with the value they provide [46]. They can differentiate themselves by providing a unique experience to their customers, such as personalized services, unique amenities, and special packages [47]. Effective communication is crucial to building customer loyalty and enhancing customer perceived value. Managers should regularly communicate with their customers to understand their needs and inform them of any new products or services. By effectively managing customer perceived value, hotels can build customer loyalty, increase customer satisfaction, and ultimately improve their bottom line [48,49].

Karatepe [5] highlighted that hotel customer satisfaction moderates the effect of empathy and reliability on loyalty. Scholars have developed antecedents and consequences of the concept of customer perceived value (CPV) and its measurement scales [15,23–26]. El-Adly [23] identified how CPV, customer satisfaction, and loyalty in the hotel context are interrelated. He argued that CPV consists of different cognitive dimensions, such as price, quality, deal, hedonism, self-satisfaction, prestige, and aesthetics. While the first five dimensions have a positive impact on customer satisfaction and subsequent loyalty, the latter two (validity and aesthetics) have no positive impact on customer satisfaction nor

loyalty. He also recognized that the leading dimensions of CPV, such as quality, deal, price, and pleasure seeking, have an indirect positive impact on the abovementioned dimensions. In a similar study examining the role of CPV on hotel customer loyalty, Hussein, Hapsari, and Yulianti [21] acknowledged the strong positive impact of CPV on customer loyalty. Şen Küpeli and Özer [24] investigated the correlation between two notable variables, CPV and perceived risk, and proposed approaches to check the relation of these variables with dimensions such as customer satisfaction and behavioral intent by collecting data from hotel customers in Turkey. They also recognized two important new variables entitled epistemic and validity. Perceived risk was negatively interrelated with CPV, while CPV and satisfaction were positively interrelated with the behavioral aspect.

Wiedmann, Labenz, Haase, and Hennigs [15] asserted that multisensory marketing and brand factors that strengthen service brands play a significant role in creating CPV. They also identified which aspects of CPV, such as financial, practical, social, and individual aspects, change the most under the influence of multisensory marketing and brand experience as intervening factors. In another study conducted by Lai [50], the interaction between significant factors determining hotel reputation, such as hotel image, service quality, CPV, customer satisfaction, hotel reputation, customer commitment, and customer loyalty, was identified. Furthermore, Mohammed and Al-Swidi [26] explored a new dimension called company social responsibility (CSR), which was not mentioned in previous studies, and found that it plays a fundamental role in reinforcing the CPV of hotel customers, with social media serving as a mediating factor between CSR and loyalty. They argued that these processes ultimately lead to the appearance of customer loyalty. To our knowledge, according to Wong and Denizci Guillet [25], the value of room occupancy depends on the perspectives of both customers and service providers, with significant differences between their perceptions of CPV. These differences can be found in two factors: social value and customer-service sacrifices.

3. Methodology

This study aims to investigate the definition and dimensions of the concept of CPV, identify strategies for creating positive CPV in the hotel industry during the COVID-19 pandemic, and establish a measurement scale for this concept. Grounded theory (GT) was considered an appropriate approach to explore customers' CPV in Isfahan's five-star hotels. GT is a method that was initially developed by Glaser and Strauss (1967) [51] and relies on collected data to improve the interpretation of concepts, rather than merely inferring hypotheses from current theories. GT is a particularly efficient technique to implement the study aim by simultaneously collecting and analyzing data [52] until the data achieve theoretical saturation [53]. According to Qureshi and Ünlü [51], every GT procedure includes four steps, consisting of code, concept, category, and theme, designed to facilitate data analysis toward theory construction. Although approaches to GT may differ, all researchers agree that it requires constant effort to analyze contexts and observations to gain a better understanding of the phenomenon under study [54]. GT helps researchers incorporate data and generate new concepts, promoting theoretical investigation [52]. Therefore, through a structured, integrated, and continuous procedure of comparison, analysis, and coding, GT results in the creation of theories and concepts by analyzing relevant variables [55]. In our research, GT was employed to examine customers' perception of the benefits that a hotel provides and the costs of acquiring that service (CPV) during the COVID-19 pandemic and to analyze how different strategies create positive CPV. Researchers employ this approach due to its capability of simplifying theory development with constant data collection and analysis [56].

3.1. Data Collection and Participants

As grounded theory studies are based on interviews for data collection [57], we conducted in-depth face-to-face interviews with a purposeful group of 30 experts associated with the hotel industry. Data collection and interviews were conducted in May and June

2021, following the resumption of hotel activities after the wave of coronavirus outbreaks. Participants were contacted via email and invited to participate in interviews [58]. Customer contact personnel and management are the primary sources of information regarding guest requests and issues in hotels, given their numerous daily encounters with guests [59]. Therefore, most of the participants were selected among these groups. Specifically, we invited 11 managers from Isfahan hotels named Abbasi, Attar, and Kowsr, 5 experts from the hospitality sector, 9 experts from the hotels' marketing sector, and 5 hotel instructors to participate. As the current research coincided with the global pandemic of COVID-19 in the late 2010s and early 2020s, we conducted two types of interviews adapted to the participants' preferences due to the sensitive condition of the pandemic. Some participants consented to face-to-face interviews, considering health protocols and principles. In other cases, interviewees did not attend the direct interview due to the lack of access or their sensitivity to having a face-to-face conversation in the city of Isfahan at the time of the pandemic. Under these conditions, we employed friendly virtual face-to-face interviews using WhatsApp.

Unstructured interviews were designed to achieve a comprehensive understanding of the key issues related to CPV in Isfahan's five-star hotels. The interviews aimed to explore the participants' views on five major facets: customers' value perception of hotels and whether this concept had been modified in new challenging conditions such as the emergence of COVID-19, whether we could conceptualize this concept in a new form, the dimensions of this concept from the participants' point of view, indicators that can help to measure it, and correlations established within the model of CPV. All interviews were recorded in Persian using recording software to facilitate obtaining rich data. The interviews lasted approximately 25 to 30 min and were subsequently transcribed verbatim for analysis. The researchers went beyond the written questions to seek more details. Data collection ceased after 30 interviews, when theoretical saturation was achieved. Saturation is a parameter used to evaluate the validity of qualitative research in grounded theory studies [60] and occurs when redundancy appears and further interviews would not add new information to previous data [61]. Additionally, we established an index repository to construct interview questions, which were finalized with three rounds of the Delphi technique, a method that achieves consensus on various topics with multiple rounds of questionnaires [62]. Eventually, five open-ended questions were designed, focusing on various issues related to CPV in Isfahan's five-star hotels. The questions elicited open-ended answers, and during the interviews, certain questions were added to extract new themes [63]. The interview questions are outlined in Table 1.

Table 1. Interview questions.

Open Interview Questions
1. Has the concept of customer perceived value changed significantly in the hotel industry as a result of the COVID-19 pandemic? How?
2. Can we conceptualize the notion of customer perceived value in a specific format during the pandemic time? (If your answer is affirmative to the previous question)
3. What are the important dimensions of customer perceived value in its new conceptualization correspondent to COVID-19 conditions?
4. What indicators should be employed to measure this novel concept?
5. What components and correlations have been established in the conceptual model of hotel customer perceived value during the pandemic?

3.2. Data Processing

Content analysis is recognized as the most important stage in qualitative studies and is established to seek appropriate theories and settings to investigate the concept under study [64]. Data analysis employs a coding process for categorizing and creating themes to abstract the text [65]. In the first step of data analysis, we transcribed the interviews verbatim. According to Bailey [66], transcription involves converting audio or video

recordings, such as interviews, into verbatim text files. Verbatim transcription is popular in thematic analysis, which aims to obtain every speech from interviewees. We read the transcripts several times and identified keywords and phrases before conducting an in-depth analysis [67]. To ensure data validity, we performed member checking by asking all participants to provide feedback on their transcripts, which were sent back to them [64,68]. Nearly all respondents verified their transcripts, and in only three cases, participants edited the content. In the next step, we entered the transcripts into MAXQDA 2020 software to elicit themes and subthemes. MAXQDA is a functional software for systematic qualitative data analysis of various types of transcribed interviews, audios, videos, and documentary files [69]. The coding stage, as the most significant section of data analysis in grounded theory [64], involves subdividing transcriptions into relevant meaningful parts that aim to elicit reliable patterns in the data, such as field notes, interviews, or observations. Open coding involves reading and organizing sentences and assigning specific codes to each [70]. Axial coding determines the main categories and identifies correlations among them by gathering data in a frame, while selective coding integrates determined categories and distinguishes their existing relations [71].

3.3. Reliability and Validity of the Research Model

In the current research, the Holsti coefficient of reliability method was used to measure the reliability of the data, while an expert survey was conducted to assess its validity.

3.3.1. Holsti Index

In the method using the Holsti coefficient of reliability, the data are re-analyzed by a researcher who codes and categorizes the factors without knowing the results of the first round of analysis. In the second step, the results obtained in the second round are compared with the results obtained in the first round, and the similarity percentage of the results is determined using the Holsti coefficient formula [70].

$$PA_O = 2M/(N_1 + N_2)$$

where PA_O represents the percentage of agreement between two coders, M represents the common codes that are identified by both investigators, N_1 represents the total number of codes identified by the first investigator, and N_2 represents the total number of codes identified by the second investigator.

Calculated percentage: $PA_O = 2 \times 73/(91 + 87) = 88.6$.

3.3.2. Expert Survey Method

To measure the validity of the research, an expert survey method was used. The research model and the results of the study were presented to experts in the form of a 7-point Likert scale, and the experts were asked to declare their level of agreement with the results. The expert survey is considered one of the best ways to check the quality of research results in content analysis [72].

4. Data Analysis

4.1. Characteristics of Participants

Table 2 presents a summary of the characteristics of the participants who took part in the research study. The table provides essential demographic information about the participants, including their gender and the type of interview conducted. This information is crucial to interpreting the findings of the study and generalizing the results to the larger population.

Table 2. Characteristics of participants.

Row	Section	N	Gender	Interview Time	Type
1	Hotel customers club	11	3 females 8 males	495 min	Face-to-face
2	Hospitality experts	5	4 females 1 males	300 min	Virtual
3	Hotel marketing and sales experts	9	6 females 3 males	405 min	Face-to-face
4	Hotel instructors	5	1 females 4 males	300 min	Face-to-face
		30			

4.2. Extracted Themes and Subthemes

Table 3 presents the detailed themes and subthemes related to the novel conceptualization of customer perceived value during the COVID-19 pandemic. The study involved conducting interviews, transcribing the data, and analyzing the data, which resulted in the identification of 380 primary codes. From these codes, 91 axial codes were identified and further analyzed to reveal the subthemes of the research. As a result, 24 subthemes and 8 main themes were identified as reconceptualizing customer perceived value. The themes of this process are illustrated in Figure 1. Based on this process, the final main themes and subthemes of the research are presented in Table 3.

Table 3. Themes and subthemes.

| Theme	Subtheme	Frequency
Health-oriented self-gratification value	Staying experience	27
	Healthcare procedures	25
	Stress and relax	24
Health-oriented financial value	Price value	26
	Suitable price	22
	Acceptable price	25
Health-oriented quality value	Health-oriented quality	26
	Hotel service	25
	Acceptable health-oriented standards	24
Health-oriented emotional value	Hotel ambiance	26
	Self-gratification	27
	Impression on other people	24
Health-oriented social value	Social approval	24
	Acceptance in groups	23
	Emotional value	23
Health-oriented epistemic value	Epistemic value	25
	Adventure and curiosity	22
	Valuable information	25
Health-oriented information value	Convenient access to information	28
	Up-to-date information	23
	Confidence	26
Health security value	Trust	28
	Calmness (peace)	26
	Satisfaction	28
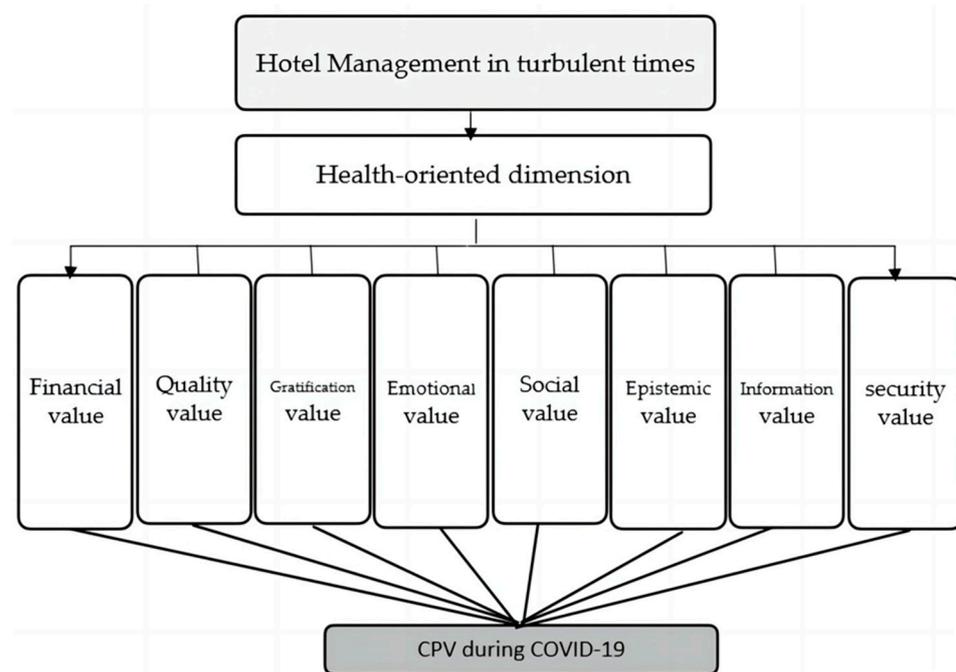
Figure 1. Final research model designing.

5. Results and Discussion

The present study aimed to reconceptualize customer perceived value in five-star hotels in the metropolis of Isfahan. Isfahan, as the most important city at the center of Iran, has sufficient standards in terms of accommodation infrastructure. The COVID-19 pandemic has affected many aspects of the tourism and hospitality industry, leading to a serious transformation of some concepts [72]. One area that has undergone significant changes is the hospitality industry, where there is now greater sensitivity to how services are provided to customers during the COVID-19 era [73]. The concept of customer perceived value (CPV) in hotel management is an attractive topic for investigating these changes from the perspective of tourists [15,26]. We propose a new concept of CPV, defined as "All cognitive, qualitative, subjective and objective factors that create a positive customer's judgment and experience about the hotel's commitment to observing their health against COVID-19". This new concept contributes to the literature on hotels' CPV. Although recent papers have employed multidimensional approaches to develop CPV measurement scales in the hotel industry [23–25], these dimensions pertain to pre-pandemic times and may not be practical during the pandemic. Customers now not only require genuine services from hotels but also focus on elements such as health and hygiene in hotels, besides demanding amenities, seeking better deals, and sharing what they have experienced [74]. According to Table 4, the reconceptualization of CPV based on eight dimensions can be investigated according to the conditions of the epidemic.

Table 4. Hotels' customers perceived value conceptualization based on grounded theory (GT).

Concept	Dimension	Customers' Viewpoints
Hotels' customers perceived value	Health-oriented self-gratification value	- It was convenient and made me feel free from life pressures to lodge at that hotel with high-level healthcare procedures. - I felt free from daily life problems when lodging at that hotel with high-level healthcare procedures. - I felt less anxious and tense when lodging at that hotel with high-level healthcare procedures. - I was able to do something special and not routine by lodging at that hotel with high-level healthcare procedures.
	Health-oriented financial value	- That hotel provided good accommodation with high-level healthcare procedures that was worth its price. - The food and beverages served at that hotel with high-level healthcare procedures were worth their price. - This hotel with high-level healthcare procedures was reasonably priced. - The total price of the hotel with high-level healthcare procedures was acceptable for me.
	Health-oriented quality value	- The services that were provided by that hotel had the highest health-oriented quality. - The services of that hotel were always served with high health-oriented quality. - Hotel services were recognized as trustworthy, considering their high-level healthcare procedures. - That hotel had proper health-oriented criteria. - That hotel was categorized in the "top health-oriented ones".
	Health-oriented emotional value	- I felt pleased with the hotel ambiance given the high-level healthcare procedures. - Staying at the hotel with high-level healthcare procedures was very pleasurable. - I was delighted with the hotel ambiance (atmosphere). - I felt comfortable using hotel services given the high-level healthcare procedures.
	Health-oriented social value	- I achieved a good social status by staying at that hotel. - I am socially well accepted for having stayed at that hotel with high-level healthcare procedures. - I am well accepted by reference groups such as family and friends for having stayed at this hotel with high-level healthcare procedures that helped to reduce anxiety about the pandemic.
	Health-oriented epistemic value	- I felt adventurous when staying at that hotel. - This hotel with high-level healthcare procedures satisfied my curiosity. - Staying at this hotel with high-level healthcare procedures was an authentic experience. - I was well satisfied by performing a variety of activities when staying at that hotel with high-level healthcare procedures.
	Health-oriented information value	- I can easily access information about hotel services and their healthcare procedures. - The hotel provided me with useful and practical information about how to implement health protocols. - The hotel provided me with up-to-date and valuable information about the situation of COVID-19 in that area.
	Health security value	- This hotel had technologies (AI and robotics) and hygiene-trained staff, and I felt confident and trusting of the hotel's medical, diagnostic, and treatment facilities. - This hotel had technologies (AI and zeng) and hygiene-trained staff, and I found the hotel's medical, diagnostic, and treatment facilities convenient. - This hotel had technologies (AI and robotics) and hygiene-trained staff, and I felt reassured on the hotel's medical, diagnostic, and treatment facilities. - I was sure that this hotel was fully committed to protect my health against the Coronavirus.

5.1. Health-Oriented Self-Gratification Value

Health-oriented self-gratification value in tourism refers to the pleasure and satisfaction that tourists derive from activities or experiences that promote their physical and mental well-being. This value is becoming increasingly popular among tourists, as more people prioritize their health and well-being [75]. The COVID-19 pandemic has further highlighted the importance of maintaining good health and immunity, leading to a surge in demand for wellness tourism. Health-oriented self-gratification value can help individuals reduce stress and anxiety, improve their physical health and fitness, boost their mood and mental well-being, and provide a sense of relaxation and rejuvenation [76].

The COVID-19 pandemic has significantly impacted the hotel industry, and health-oriented self-gratification value has become increasingly important for hotels to attract guests while ensuring their safety and well-being. Hotels are implementing various measures to offer health-oriented self-gratification value during the COVID-19 pandemic [77], such as offering in-room fitness equipment and implementing strict cleaning and hygiene protocols. By offering health-oriented self-gratification value, hotels are not only catering to guests' needs but also promoting their health and well-being during a time when people are especially concerned about staying healthy and avoiding illness.

Health-oriented self-gratification value can have a significant impact on the customer perceived value of a product or service. Customers are likely to perceive a product or service as more valuable and worth paying a premium for when it offers health-oriented benefits [78]. For example, customers may be willing to pay more for a hotel that offers wellness amenities such as a fitness center, spa treatments, and healthy food options [79]. Similarly, customers may be willing to pay more for a tour or activity that promotes health and wellness. Hotel customers may also perceive products or services that promote health-oriented self-gratification value as having higher quality and better customer service, as health-oriented amenities and services require more attention to detail and a higher level of expertise.

Health-oriented self-gratification value in Isfahan hotels can increase the customer perceived value of a product or service, leading to higher customer satisfaction, repeat business, and positive word-of-mouth recommendations.

5.2. Health-Oriented Financial Value

Health-oriented financial value in the hotel and tourism industry refers to the financial benefits that hotels and tourism businesses can derive from offering health- and wellness-focused services and amenities [80]. The COVID-19 pandemic has brought about significant changes in the hotel industry, with health and safety concerns now at the forefront of guests' minds. In this context, health-oriented financial value has become even more critical for hotels to attract and retain guests [81]. However, hotels must also consider the price value of their offerings to ensure that they remain competitive in a challenging economic environment [82].

While health-oriented amenities and services may command a premium, hotels must strike a balance between offering value for money and providing health and safety measures to guests [83]. Offering flexible booking policies can be an essential factor in attracting price-conscious guests during the pandemic. Guests are likely to prioritize hotels that offer free cancellations, no-penalty rescheduling, or other similar policies that provide flexibility to adjust their travel plans [84]. Adopting acceptable prices can help hotels create health-oriented financial value while also reducing costs. Sustainable practices such as reducing waste, conserving water, and using renewable energy sources can help hotels save money on energy costs and improve their environmental impact, which can appeal to environmentally conscious guests [85].

Isfahan hotels must strike a balance between providing health-oriented financial value and price value during the COVID-19 pandemic and any future crisis. By offering competitive pricing, health-oriented amenities and services, flexible booking policies, collaborations and partnerships, and sustainable practices, hotels can create a compelling

value proposition for guests that prioritizes their well-being and accommodates their budgets. With the right approach, hotels can attract and retain guests while also promoting their health and safety, creating a win–win situation for both the hotel and the guest.

5.3. Health-Oriented Quality Value

In times of crises such as the COVID-19 pandemic, destination organizations such as hotels are no longer capable of addressing the requirements of the tourism industry and should increase their quality value [72]. Health-oriented quality value in hotels and tourism refers to the degree to which a hotel or tourism establishment promotes and supports the health and well-being of its guests. The importance of health-oriented quality value has become increasingly recognized in the hospitality industry, as guests have become more health-conscious and demand more health-oriented services during their travels. In addition, the COVID-19 pandemic has heightened the importance of health and safety measures in hotels and tourism establishments [86,87].

The COVID-19 pandemic has greatly impacted the hospitality industry, and hotels have had to adapt their services to prioritize the health and safety of guests and staff [88,89]. Hotels have implemented a range of health and safety measures to prevent the spread of COVID-19, including enhanced cleaning and disinfection protocols, social distancing measures, and the use of personal protective equipment by staff [90]. The importance of health-oriented quality value has become even more critical for hotels to attract and retain guests during these challenging times.

Isfahan hotels have had to make significant changes to their services in response to the COVID-19 pandemic. These changes have been necessary to ensure the health and safety of guests and staff. The implementation of health-oriented quality value measures can help hotels provide guests with the assurance that their health and safety are a top priority. This can include measures such as providing healthy food options, access to fitness facilities, wellness programs, and clean and sanitary environments [91]. By offering health-oriented quality value, hotels can not only attract and retain guests but also promote their health and well-being during a time when people are especially concerned about staying healthy and avoiding illness. The implementation of these measures can also positively impact the overall perception of a hotel and its reputation in the industry.

5.4. Health-Oriented Emotional Value

Health-oriented emotional value in hotels refers to the degree to which a hotel promotes and supports the emotional well-being of its guests [92]. This encompasses a range of aspects, including the design and ambiance of the hotel, the quality of customer service, and the availability of wellness programs, activities, and healthcare procedures [93]. Hotel ambiance refers to the overall atmosphere, mood, and aesthetic of a hotel that is created through its design, decor, lighting, music, and other sensory elements. A well-crafted ambiance can greatly enhance the guest experience and create a lasting impression [94].

The COVID-19 pandemic has had a significant impact on the hotel industry, including its ambiance. To address the health and safety concerns of guests and staff, hotels have had to make several changes to their ambiance [95]. Hotels have had to implement a range of healthcare procedures to adapt to the COVID-19 pandemic and ensure the safety and well-being of their guests. These measures may impact the hotel experience, but they are necessary to mitigate the spread of COVID-19 and provide a safe environment to guests [96,97].

By prioritizing health-oriented emotional value, Isfahan hotels can create a positive and rejuvenating experience for their guests, promoting not only their physical health, but also their emotional well-being. During the pandemic, hotels can enhance their emotional value by providing personalized services and thoughtful gestures to make guests feel more comfortable and secure during their stay. This can include offering a complimentary wellness kit, providing emotional support through staff and resources, and creating a calming and relaxing ambiance in rooms and common areas [92].

The COVID-19 pandemic has required Isfahan hotels to modify their ambiance to prioritize the health and safety of guests and staff. While these changes may impact the traditional ambiance of hotels, they are necessary to ensure a safe and comfortable experience for guests. By adapting their ambiance to prioritize health-oriented emotional value, hotels can create a memorable and rejuvenating experience for guests, even during these challenging times.

5.5. Health-Oriented Social Value

Health-oriented social value in hotel management during COVID-19 is dedicated to sharing protocols related to the pandemic era and emphasizing the importance of guests' health and safety [98]. In these challenging times, it is crucial for hotels to prioritize the health of their guests and provide them with a safe and comfortable experience. Tourists are more sensitive to the perceived value of hotels in terms of health-oriented social value compared with financial issues [99]. Hotel officials must pay attention to the health and safety of their guests and implement healthcare procedures to ensure their well-being.

Damijanić [100] argued that health-oriented social values can have a great impact on the motivation of tourists to travel. In the context of Isfahan as a cultural and historical tourism destination, tourists are likely to be even more sensitive to health and safety measures during the pandemic. Focusing on health-oriented social value can provide more confidence to hotel guests and help them feel at ease during their stay.

By prioritizing the health and safety of guests and implementing healthcare procedures, hotels in Isfahan can create a positive and safe experience for their guests, which can increase their motivation to travel and promote the reputation of the hotel in the industry.

5.6. Health-Oriented Epistemic Value

In royal hotels, epistemic value is directly related to the reputation and popularity of the hotel among tourists [24]. Health-oriented epistemic value can also be considered an integral part of guest satisfaction in hotel management [101]. This theory emphasizes that tourists are willing to pay for a hotel stay when they believe that their health is the focus of the supplier's attention, particularly in times of instability [102]. By emphasizing health-oriented epistemic value, hotels can attract guests who prioritize their health and well-being.

In Isfahan, tourists choose hotels based on cognitive value, which includes health-oriented epistemic value. By choosing hotels that prioritize their health and well-being, tourists can establish two-way trust with the supplier based on honesty. This can guarantee long-term relationships between the destination and the tourist based on a positive perception of the hotel.

Health-oriented epistemic value is an essential aspect of hotel management, particularly during the COVID-19 pandemic. By prioritizing the health and safety of their guests and emphasizing health-oriented epistemic value, hotels in Isfahan can attract guests who prioritize their health and well-being and establish long-term relationships with them based on trust and positive perceptions. This can ultimately contribute to the reputation and success of the hotel in the tourism industry.

5.7. Health-Oriented Information Value

One of the most important pillars of safe hotel management during a pandemic is to provide guests with a wealth of information using various platforms [72]. The role of information value is central to the perceived value of a hotel and forms its foundation [103]. By providing guests with information about the current conditions and their responsibilities when entering the hotel, hotels can help ensure the safety and well-being of their guests.

In terms of information value, tourists can obtain new information about the current conditions and the hotel's protocols to protect themselves and other guests against the pandemic. This information is crucial to ensuring the health and safety of guests both in

the hotel and in society [104]. By providing clear and accurate information, hotels can build trust with their guests and help them feel more comfortable and secure during their stay.

The role of information value is critical in hotel management during a pandemic. By providing guests with the necessary information about health and safety protocols, hotels can ensure a safe and comfortable experience for their guests. This can ultimately contribute to the success and reputation of the hotel in the tourism industry.

5.8. Health Security Value

Although the indicators of health security can vary depending on the area of discussion, health security plays a crucial role in all areas. In the context of the COVID-19 pandemic, the value of health security as a dimension of perceived value is perhaps more important than other dimensions. This dimension can transform tourists into responsible travelers who prioritize public health, and it is at this time that tourists can see themselves as part of the global health solution. It also makes hotels important centers for adding value to guests.

During the early months of the pandemic, luxury hotels in Isfahan played a critical role in educating guests on how to travel safely, highlighting the importance of health security in the hospitality industry. As experts at the World Health Organization believe, paying attention to this dimension can improve the initial preparedness of countries against deadly epidemics [105]. It is essential for hotels to prioritize health security as a dimension of perceived value to ensure the safety and well-being of their guests while promoting responsible travel.

Table 4 presents the conceptualization of hotels' customer perceived value based on grounded theory. The table outlines the dimensions and customers' viewpoints related to health-oriented perceived value. The study identified eight dimensions of health-oriented perceived value, including health-oriented self-gratification value, health-oriented financial value, health-oriented quality value, health-oriented emotional value, health-oriented social value, health-oriented epistemic value, health-oriented information value, and health security value. Overall, the study's findings highlight the importance of health-oriented perceived value in hotel customers' decision-making process, particularly during the pandemic. By focusing on providing high-quality, trustworthy, and authentic experiences that prioritize customers' health, hotels can enhance their customer perceived value and gain a competitive advantage in the market.

In summary, the value of health security is a critical dimension of perceived value in hotel management, particularly during the COVID-19 pandemic. By prioritizing health security, hotels in Isfahan can contribute to the global health solution while providing added value to their guests. This new attitude towards hotel management can ultimately enhance the reputation of the royal hotels of the metropolis of Isfahan and promote responsible travel in the tourism industry.

6. Theoretical and Practical Implications

The present research also offers practical implications. From a practical perspective, it should be noted that concepts are very dynamic and variable in hotel management, and the external environment influences these concepts to a great extent. One of the reasons why the hotel economy faced significant losses during the pandemic was due to classic business ideas that were effective under conditions of environmental stability but were ineffective under conditions of uncertainty and turbulence [106].

In the approach to hotel management during turbulent times, the concepts should be measured according to the conditions of instability [107]. Furthermore, there is no guarantee that the hotel economy will not face conditions similar to the COVID-19 pandemic in the future. Redefining a critical and classic concept such as perceived value in hotel management according to turbulent conditions and providing practical solutions for its implementation can significantly curb the destruction caused by crisis conditions in similar situations.

Defining the parameters of a safe stay in a hotel during such times in a practical way, based on most of the dimensions presented in the research model, can concretize the research results of the theoretical approach [108]. In the end, it should be noted that many concepts of hotel management during turbulent times need practical redefinition to minimize damage in similar situations.

7. Limitations and Future Work

We argue that the method employed in this study can be applied in other turbulent times, such as pandemics that affect the hospitality cycle. The present study emphasizes that hotels should implement regular hygiene surveillance at their facilities using both manual practices (i.e., staff rounds) and automated practices (e.g., robot-based), which generate opportunities to develop robotic utilities for enhancing CPV, training hotel staff, and increasing knowledge.

Additionally, by incorporating robots into hospitality services, they can act as a protector between tourists and employees. Scholars should conduct transdisciplinary studies to explore the impacts of health-oriented procedures on hotel management during pandemics. Moreover, applicable procedures will be necessary to develop hygiene considerations that align with CPV. Future studies should explore solutions to increase customer trust and satisfaction in turbulent times, as customer awareness and information are two essential factors that significantly influence perceived value, particularly during crises.

Future research should also identify platforms for enhancing customer awareness and design hotel management guidelines and policies for maintaining tourists' health during emergencies. Staff training is crucial during pandemics, so future research should focus on identifying strategies and scenarios for educating and raising awareness among hotel staff.

The study confirms that artificial intelligence (AI) can be an effective healthcare procedure in hotel management while maintaining tourists' health and preventing the spread of viruses. Future studies could explore the role of new technologies such as smartphones, chatbots, virtual reality, and language translators in tourism and hospitality during pandemics.

Overall, future research should provide actionable insights to promote high-level healthcare procedures in the hotel sector in line with CPV. Researchers are advised to consider that CPV is only a small part of the hotel management cycle that needs to be redefined according to difficult times, such as a pandemic. Therefore, reconceptualizing other concepts related to this field according to difficult times can be a suitable topic for researchers. One of the main limitations to deconstructing the classical concepts of organization and management in the hotel industry, especially in difficult times, may be the lack of confidence in the feasibility of redefined concepts.

8. Conclusions

The tourism and hospitality industries are highly susceptible to significant shocks, such as the COVID-19 pandemic. The current study is both unique and timely, as it addresses the gap in the field of customer perceived value (CPV) in hotel management during this recent crisis. Although the pandemic has severely impacted the hospitality industry, few studies have examined guest loyalty dimensions in emerging markets from a practitioner-oriented perspective. Therefore, the present study investigates customer perceived value during the COVID-19 pandemic in the context of Isfahan's five-star hotels. This approach aligns with the World Tourism Organization's recommendation Restart and Reopening of Tourism. Thus, unlike previous studies that viewed crises as obstacles to hotel management, the current study does not consider the COVID-19 pandemic as a negative factor or obstacle to tourism. Instead, it presents customer perceived value as a platform for overcoming the pandemic and reopening tourism with specific themes and subthemes in five-star hotels in the metropolis of Isfahan.

This study aims to achieve three key objectives: First, it develops a new conceptualization of CPV in hotel management during the crisis. Second, it identifies CPV measurement

dimensions. Third, it formulates practical strategies for enhancing hotels' high-level health-care procedures. The findings provide valuable insights to researchers and practitioners to demonstrate the critical role of CPV in restarting hotels during the pandemic. Based on the findings, eight prominent themes from customers' perspectives emerged, including health-oriented self-gratification value, health-oriented financial value, health-oriented quality value, health-oriented emotional value, health-oriented social value, health-oriented epidemic value, health-oriented information value, and health security value.

The results indicate that the health-oriented information value theme of "convenient access to information" and the health security value themes of "trust" and "satisfaction" had the highest frequency among the results. During times of crisis, easy access to information is undoubtedly one of the most important benefits of using technology for customers. Guests can use smart speakers to submit their requests and receive answers, and these tools can be connected to other hotel services. For example, hotel managers can use a smart hub to access restaurant inventory information, which is connected to the hotel restaurant reservation system and provides them with up-to-date data. This method can ensure the health and satisfaction of hotel guests. Future research can examine the idea of smart hotels, especially in terms of facilitating easy access to hotel information and the use of technology in this regard.

Since the outbreak of the COVID-19 virus worldwide, the closure of all hotels, and travel bans, the hotel and hospitality industry has been seeking ways to regain customer trust in the post-coronavirus world. We believe that injecting trust and confidence into customers is the key to the successful reopening of the hotel and hospitality industry. This can be achieved by ensuring that the hotel grounds are clean, safe, and reliable. If hotels can convey the message to their customers that they have participated in a health and hygiene control program and have been reviewed and approved by the authorities, it will reassure customers and ultimately satisfy them. People are eager to travel again but are afraid to imagine of staying in a hotel due to health concerns. According to *AHLA Handbook*, published in late April 2020, "safe stay" means changing the normal course of hotel conduct and standards to ensure the health of hotel guests and staff, as well as the cleanliness and trustworthiness of hotels. The purpose of this guide is to help hotels and other accommodations gain the trust of people when restrictions are lifted in the future. Researchers can examine trust according to global standards for hotels and their guidelines and framework for reopening hotels. The findings suggest that the new conceptualization enhances customer perceived value for those involved in hotel hospitality, especially during epidemics.

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