Enhancing Customers' Perceived Value in The Hotel Industry; Updated Reviews and Insights on Customer Satisfaction on Emotional and Functional Values from A Pandemic-Era Study

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ABSTRACT

This research focused on the relationship between perceived value and customer satisfaction in the hotel industry during the COVID-19 pandemic. The study investigated the association of emotional and functional values with customer satisfaction to review hotel guests' perspectives during the pandemic. It is imperative for hotel players to direct their attention towards key study areas, due to the swift alterations in the relationship between hotel guest perceived value and satisfaction. This study Aimed in assisting hotel players to effectively identify potential determinants and address unresolved issues pertaining to unmet needs. Data was collected at Grand Alora Hotel in Alor Setar Kedah during the pandemic, utilizing e-survey instrument through cross-sectional study, conducting applied research. Descriptive and correlation test was conducted to review and identify the associations. The finding offers important implications to study further the impact of Covid-19, where the unprecedented circumstances of pandemic may have significantly altered guest expectations and perceptions until present. The research emphasizes the importance of continuously addressing customers' increased concerns on health and safety during hotel stay. This research contributes to the insights into how hotels can improve their clients' perceived satisfaction in the future.

1. INTRODUCTION

Modern tourism drives economic growth in many countries (Ahmad et al., 2023) as a vital service industry. This industry includes lodging, the food and beverage industry, and entertainment. Tourism has long been a major source of revenue and employment for hotels. It also helps diverse people understand each other through cultural exchange. However, the COVID-19 pandemic changed the service industry, requiring new customer service methods. Therefore, these changes have affected how customers value service offerings.

Service providers must understand customer perceived value in their offerings. Due to rapid changes in hotel guest perceived value and satisfaction, hotel players must focus on key study areas. They can identify potential determinants and resolve unresolved customer needs and wants issues. Due to the pandemic, service providers have had to adopt new delivery methods like online and contactless delivery. Thus, these adaptations have changed customer views of service value. The current study (Ghorbani et al., 2023) found that the COVID-19 pandemic has significantly affected the tourism and hospitality industry and emphasised the need to rethink customer perceived value. Previous research has shown that the pandemic raises guests' expectations for hotel safety and services (Bonfanti et al., 2021; Chia, 2023). Given the current situation, service providers must recognise the importance of perceived value in their offerings. Some hotels have struggled to meet demand, especially during this financial recovery. They must consider the changing needs and preferences of their esteemed customers and adjust their services accordingly. Comprehensive research has shown that providers who prioritise customer value during the pandemic are more likely to retain valued customers and improve customer satisfaction (Sahadev & Purani (2008), and Tronvoll (2021)).

This study examines how emotional and functional values affect customer behaviour and satisfaction to determine if they can improve customer value on hotels they've stayed in or experienced the service and attributes. Pandemic Era literature was reviewed and a survey was conducted simultaneously. This study seeks to improve hotel services by advancing the study of perceived value and customer behaviour. Targets include improving customer satisfaction, competitive advantages, revenue generation, customer loyalty, and adapting to the changing landscape.

The relationship of perceived value-customer satisfaction may be enhanced by understanding evolving hotel guest preferences and offering unique services, offerings, and experiences that align. The study's guest data analysis and research helped hotel service providers stand out from competitors. A competitive advantage in a highly competitive industry like hotels with many options may help you stand out.

Many hotels struggle to gain customers' trust and loyalty due to COVID-19. Malaysia's government has taken several steps to revive the hotel and tourism industries. Understanding visitor behaviour after COVID-19 transmission is a major hotel industry concern (Guevara, 2020). Prior to five years or five months, customer expectations and behaviours were different. Customer satisfaction is positively correlated with perceived price fairness (Susanti, 2019), but the pandemic may change that perspective. Hospitality businesses must understand the customer experience of tomorrow and the next decade to survive the epidemic and thrive (Chris Knothe, 2020). A hotel that loses a valued customer due to COVID-19 can be sure everyone will know. Researchers and hoteliers should be concerned about situations where they cannot afford to do otherwise. Losing customers is costly for this industry. Further research on changing value-added service preferences may reveal the financial issue. Justification of
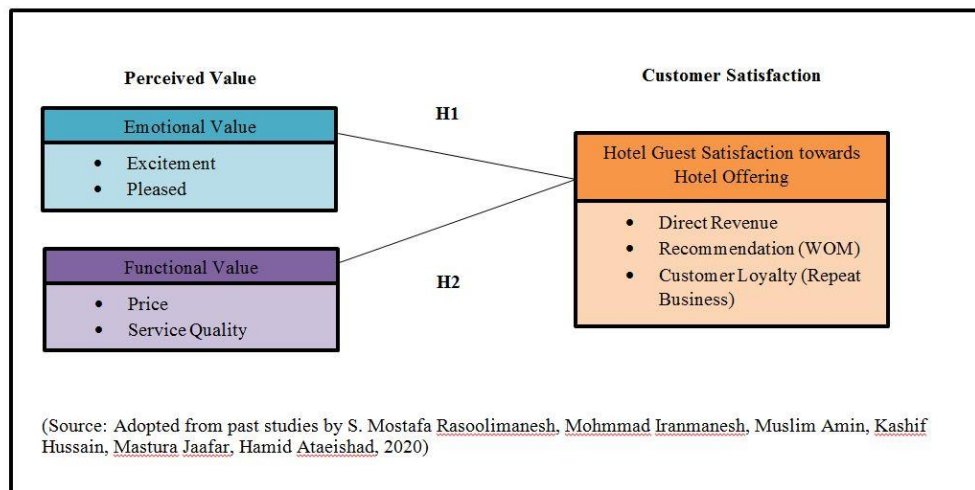
premium pricing that hotel guests perceive as value usually influences their willingness to pay for service offerings, which can generate revenue.

In addition to financial resources, product knowledge, and shop or service location, other factors can affect customer value (Javed & Cheema, 2017). To attract new users, build strong relationships with them, and foster customer loyalty, customer-value-providing tactics are essential. Offering high customer value to target customers increases trust, commitment, and loyalty, as is well known. Confidence in perceived value and adapting to changing preferences foster customer loyalty. Hotel service providers can build long-term relationships and benefit from repeat business by consistently meeting or exceeding customer expectations, which increases customer loyalty and positive hotel referrals.

2.1 Research Framework

The research framework, which has been designed to guide and facilitate the research processes. Figure 1.1, serves as a visual aid to further elucidate the framework of this study.

Figure 1.1: Conceptual Framework

(Source: Adopted from past studies by S. Mostafa Rasoolimanesh, Mohmmad Iranmanesh, Muslim Amin, Kashif Hussain, Mastura Jaafar, Hamid Ataeishad, 2020)

2. LITERATURE REVIEW

2.1 Hotel Industry and Covid-19 Pandemic

The COVID-19 pandemic has had a significant impact on the service industry, particularly in the way that services are delivered to customers, leading to changes in customer perceptions of value highlighting the importance of perceived value in service offerings. This literature review aims to explore the impact of the COVID-19 pandemic on customer perceived value in service offerings. The concept of perceived value enables marketers to estimate how consumers perceive the value of their products or services (McDougall & Leverque, 2000). Perceived value is operationalized and quantified differently across various fields of research, depending on the type of product or service being studied (Rasoolimanesh et al., 2016). Sheth et al. (1991) identified functional, social, emotional, epistemic, and conditional values as aspects of perceived value that influence consumer behaviour. However, later research by Sweeney et al. (1996) excluded epistemic and conditional values as being too transitory. Sweeney and Soutar (2001) conducted an exploratory study, classifying values into quality, emotion, price, and social aspects. More recently, Gallarza et al. (2017, 2019) proposed a multi-dimensional

perspective on perceived value that includes efficiency, quality, prestige, esteem, entertainment, aesthetics, ethics, and escapism, specifically in the context of the hotel industry. Other researcher discussed the effects of COVID-19 on hotel marketing and management practices and outlines study on hygiene and cleanliness and health and health care (Jiang & Wen, 2020).

2.2 Customer Perceived Value on Service Offerings

The hotel industry places significant importance on customer perceived value when it comes to their service offerings. This is because customer satisfaction and loyalty are crucial for the success of any hotel. To enhance customer perceived value, hotels focus on providing a range of services that cater to the needs and preferences of their guests. These services often provided by well-trained staff who are knowledgeable, courteous, and attentive to ensure a positive guest experience. By offering these service offerings, hotels aim to exceed customer expectations and create a memorable stay for their guests.

Customer perceived value is an exceedingly significant factor in the realm of service offerings. It pertains to the benefits that customers perceive to receive from a service, in relation to the costs they incur (Zeithaml, 1988). Numerous studies have demonstrated a positive association between customer perceived value and both customer satisfaction and loyalty (Santos-Vijande et al., 2007; Zhang et al., 2012). It is worth noting that customer satisfaction can be defined as the estimations or beliefs held by customers regarding what they will receive or consume from the products or services they acquire (Rasidah et al., 2021). The dynamic nature of perceived value necessitates continuous study, as it was previously considered to be one-dimensional. However, it has become evident that each individual possesses their own unique perception of value (Raza et al., 2012). Therefore, it is imperative to delve deeper into this subject matter in order to gain a comprehensive understanding of the multifaceted nature of customer perceived value

2.3 Impact of COVID-19 on Service Offerings

The COVID-19 pandemic has forced service providers to adapt to new ways of delivering services to customers, such as through online channels or contactless delivery. This has led to changes in customer perceptions of value, as customers now place a greater concern on safety and convenience when choosing service providers. Li et. al, (2022) highlighted that contactless services thrived during the COVID-19 pandemic, still their consequences remained unclear. The exploration also identified that safety and perceived value are important determinants of service quality that customers expect in crisis situations. Addition to that, importance of inspiration by real-life examples from service design practice helps to highlight some of the challenges faced by actors when employing a traditional approach to service design decision (Vink et. al, 2021). Researcher further stress that pandemic has increased customer expectations for service quality and reliability (Sahadev & Purani, 2021). The pandemic, caused by the SARS-CoV-2 virus, has had a significant impact on the hotel industry and the behaviour of its customers (Hoisington, 2020; Lekraj, 2020). While emotional value is defined as the perceived usefulness derived from an alternative's ability to elicit feelings or affective states, which can change based on consumer preferences, time, and culture (Sheth, et. al, 1991). Functional value, on the other hand, is defined as a perceived utility derived from an alternative's ability to perform a functional, utilitarian, or physical task (Ryu, et. al, 2008). It can be evaluated objectively using specific indicators such as price, service quality, and hotel image.

2.4 Importance of Perceived Value in the COVID-19 Era

In the COVID-19 era, perceived value has become even more critical in service offerings. Service providers must consider the changing needs and preferences of customers and adapt their offerings accordingly. Studies have shown that service providers who focus on creating value for customers during the pandemic are more likely to retain customers and improve customer satisfaction (Sahadev & Purani, 2021; Vink,et al, 2021). Electronic word-of-mouth has become increasingly important in the hotel industry, with online consumer reviews and ratings being among the most accessible and common forms of media used for this purpose (Chatterjee, 2001; Lenhart, 2006). These evaluations can easily be distributed online via travel advice websites, allowing customers to share their opinions with a wider audience. Previous research has shown that perceived value is a major determinant of customer satisfaction (Williams & Soutar, 2009; Rasoolimanesh et al., 2016), with several tourism-related studies demonstrating a link between perceived value and satisfaction (Song et al., 2011; Sim et al., 2006). While some marketing studies have emphasized the relationship between functional and emotional value (Nkaabu et al., 2017; Wu et al., 2018), hotel research has tended to treat these concepts separately.

When the perceived value of an item increases, the business or firm can either increase the price or sell more units, resulting in greater profits. This suggests that marketing professionals want to expand by determining what their guests appreciate most. It is significant because marketing professionals can use it to predict how customers will perceive the property (McDougall & Leverque, 2000). How perceived value is operationalized and measured varies from one field of research to the next based on the type of product and service (Rasoolimanesh et al., 2016). Sheth et al. (1991) identified functional, social, emotional, epistemic, and conditional values as components of perceived value that influence consumer behaviour. Sweeney et al. (1996) later removed epistemic and conditional values because they were too ephemeral. Sweeney and Soutar (2001) went on to do exploratory study, categorising values based on quality, emotion, price, and social factors. In the context of the hotel industry, Gallarza et al. (2019) and Gallarza et al. (2017) hypothesised that the concept of value is comprised of various components, including efficiency, quality, prestige, esteem, entertainment, aesthetics, ethics, and escapism. For example, consider client loyalty, word of mouth, and visitor recommendations. Coronavirus is a newly identified coronavirus that causes an infectious disease. The first known incident occurred in December 2019 in Wuhan, China (Hoisington, 2020). The Coronavirus disease (COVID-19) pandemic (caused by the virus SARS-CoV-2) poses the greatest threat to world health, with far-reaching socioeconomic repercussions for nearly every country on earth (Lekraj, 2020).

Emotional value is the perceived utility gained from an option's capacity to evoke emotions or affective states (Sheth et. al, 1991). The emotional value is also defined as what varies depends on the consumer, the time period, and the society. Functional value is the perceived usefulness resulting from an alternate ability to carry out a functional, utilitarian, or physical job (Ryu et. al, 2008). Functional value is also characterised as something that can be objectively evaluated using predetermined indicators such as pricing, service quality, and hotel image.

Electronic word-of-mouth refers to a variety of media forms and website types, with online customer reviews and ratings being the most accessible and prevalent (Chatterjee, 2001). According to the Pew Internet and American Life Project, over 30% of internet users have conducted online product evaluations (Lenhart, 2006). Due to the accessibility and availability of travel advice websites, consumers are able to share their ideas more easily. Consumers are

invited to provide both quantitative and qualitative evaluations of places, hotels, and other travel experiences they've had on the sites, which are then aggregated to generate a variety of ratings.

Prior research has demonstrated that perceived value is a significant predictor of customer happiness (Williams & Soutar, 2009; Rasoolimanesh et al., 2016). Many tourism-related studies have identified a correlation between perceived value and satisfaction (Song et al., 2011; Sim et al., 2006). Although several marketing studies have successfully highlighted the connection between functional and emotional value (Nkaabu et al., 2017; Wu et al., 2018), hotel research has tended to see these concepts as different.

3. METHODOLOGY

3.1 Research Design

This study uses a cross-sectional research design.. Quantitative surveys are used to test previous study theories. This study collected data from hotel guests during the COVID-19 pandemic. Kim et al. (2021) state that each participant was randomly selected as the unit of analysis.

First, a descriptive approach was used to examine the demographics and potential determinants of Grand Alora Hotel guests in Alor Setar Kedah. As suggested by Babbie and Mouton (2021), guests were given numerical likert scale questionnaires during check-out. Using a cross-sectional research design, this data collection method examined the variables' relationship at a specific time. With a well-structured questionnaire survey, the researcher collected a lot of useful data for this cross-sectional study. The survey used concise quantitative questions to measure customer perceived value and satisfaction. The instruments were made available online to comply with Covid-19 SOPs and meet study objectives.

The questionnaire was distributed during checkout to identify potential determinants and resolve unresolved customer needs and wants. This was done using a cross-sectional research design to collect data at one time. This method examined customer satisfaction and perceived value simultaneously. Applied research and hypothesis testing were used to determine if the theoretical framework is still applicable.

The researcher used validated scales or adapted measurement instruments to ensure data reliability and validity. The questionnaire had four sections that addressed research objectives and study framework features (Creswell & Creswell, 2018). Previous research informed this study's survey questionnaire. To test the study conceptual framework and hypotheses, the four measures used to measure perceived functional value, perceived emotional value, and satisfaction were adapted from earlier research (Rasoolimanesh et al., 2016; Sanchez et al., 2006). Four items measured each perceived functional and emotional value dimension, totaling eight (Creswell & Creswell, 2018). They used a likert-scale survey with 1 being strongly disagree and 5 being strongly agree.

3.2 Population & Respondents

The applied research sampled Grand Alora Hotel guests during the COVID-19 pandemic. Their responses were collected during the COVID-19 pandemic season to gain insights into the ambiguity of the perceived value-satisfaction relationship at that time. This study included hotel guests who needed to follow SOPs (Kim et al., 2021).

For this aim, data was collected from individual, who serveds as the unit of analysis. The sampling technique applied was only simple random sampling where randomly selected subset

of population applied. Out of the hotels' expected departure list was randomly chosen, where 200 individuals successfully completed the questionnaire and provided responses for the study during the set time. In Alor Setar, Kedah, visitors of the Grand Alora Hotel was given an online questionnaires by the researcher during check-out time. This is to ensure an actual experience from the respondents. Link to a Google Form study questionnaires were advance emailed or WhatsApp to all respondents contact number that were required to completing the survey before they successfully depart the hotel.

The study's sample was designated only 200 where purposely for a smaller sample size allows for a more in-depth examination of a specific context or situation. By focusing on a smaller sample, researchers can obtain detailed information and explore the unique challenges and experiences of the respondents during that specific period. For this study the cross-sectional study was designated for the survey to be more practical and efficient, making a study suitable with limited resources such as small respondents able to generalized better. The respondent was decided to be ample enough to help identify patterns, associations, and potential areas for improvement, contributing to the applied research objectives.

3.3 Data Analysis

Data analysis is a partly descriptive study that characterises a population's values and preferences to gain current insights. Four primary questionnaire components met the study's objectives and research questions. Each component will generate questions about the research objective, study framework, and hypotheses.

This study used SPSS version 17 for data analysis, including descriptive statistics, correlation, and association tests. The study used descriptive statistics to summarise variables using mean score, standard deviations, frequencies, and percentages. Describing the sample characteristics of collected data, summarising variables to provide concise overviews, and identifying patterns, trends, and potential relationships between variables helped explore and communicate findings.

Along with other categorical variables like emotional and functional perceived values and customer satisfactions, a Chi-Square was used to examine the associations between hotel offerings and customer satisfaction.

4. FINDINGS

4.1 Research Findings

From the Likert scales and mean scores to variances and standard deviation scores, the study found differences in answers. The mean scores for emotional and functional values in this study indicate high hotel offering satisfaction, with functional values outperforming emotional values. Despite COVID-19, most respondents enjoyed their stay at the Grand Alora Hotel and were satisfied with their experience. The result also shows that some hotel guests are concerned about their health and safety, highlighting the need to address these concerns to ensure guest satisfaction.

The correlation test found no associations between variables, so the study hypotheses were not supported even with high mean scores. Despite this study's findings not supporting the hypotheses, all data can be discussed differently, identifying patterns and potential areas for improvement, contributing to the applied research objectives.

4.1.1 Frequency Analysis

Out of 200 respondents randomly chosen, the sample consist 130 females (65%), while 70 males (35%). The largest age group falls between 18 to 24 years old, with 107 respondents (53.5%), followed by ages between 25 to 30 years old (32.5%). Most of them hold a bachelor degree with 99 respondents (49.5), while the rest do not. The variety of races is also reported in the demographic explorations; with most of them were Malay with 175 respondents (87.5%). Therefore it can be seen as most of the conclusion made in this study and the result reflecting and generalized by most of female, 18-24 years old, where most of them have mediocre academic qualification and Malay.

Table 1: Descriptive Statistics (Demographic)

	Variables Predictor	Frequency N	Percentage
Gender	Male	130	65%
	Female	70	35%
	Total	200	100%
Age	18 – 24 years	107	53.5%
	25 – 30 years	65	32.5%
	31 – 35 years	18	9.0
	> 35 years	10	5.0%
	Total	200	100%

Note: N 200 guests who stayed at the Grand Alora Hotel during the Covid-19 pandemic.

4.1.2 Reliability Analysis

The result of reliability test on the study dataset displayed good for the independent variable survey dataset while an acceptable result of Cronbach alpha for dependant variable dataset analysis (refer Table 4 -Reliability Analysis). The results in Table 4 reveal that all Cronbach's Alpha values are in the range of 0.72 to 0.878 and all exceed 0.70 indicating an eligible forms of construct reliability.

Table 4: Reliability Analysis (N=200)

Construct	No. of items	Cronbach Alpha	Description
Emotional Values	4	0.88	Good
Functional Values	4	0.85	Good
Dependant Variable	3	0.72	Acceptable
Cronbach Alpha		0.86	

Note: Cronbach Alpha Score of Dataset based on Cronbach Alpha Equations

4.1.3 Descriptive Analysis

4.1.3.a. Emotional Value (Excitement & Pleased) and Customer Satisfaction

Independent value for this study is emotional value and functional value. The results produced by the descriptive analysis was to explore the majority of the pattern and the variances in scoring for each items or value components.

The descriptive statistic results displayed in Table 4.1 below, reflect that "Excitement", the mean is 3.45, while for "Pleased", the mean is 3.70. The Descriptive Statistic result that displayed in Table 4.1 below, indicating that, on average; participants reported a moderate level of enjoyment and excitement during their stay at the hotel during the Covid-19 endemic. The

mean result suggesting that, on average, participants reported a higher level of satisfaction and pleasure when their arrival was welcomed and they were treated well by the hotel.

While "Excitement" standard deviation is 1.198, indicating that there is some variation in the responses, with some participants reporting higher levels of excitement and others reporting lower levels for "Pleased", the standard deviation is 1.166, suggesting a similar level of variation in participants' responses regarding their satisfaction and pleasure upon arrival at the hotel.

Table 2: Descriptive Statistics (Emotional Values)

	N	Mean	Std. Deviation
I enjoyed and excited staying at the hotel during the Covid-19 pandemic.	200	3.45	1.198
I am satisfied with my choice to stay at hotel while Covid-19 pandemic	200	3.40	1.264
My arrival was welcomed by the hotel and was treated well	200	3.70	1.166
I was satisfied and comfortable staying at the hotel during Covid-19 pandemic.	200	3.58	1.175
Valid N	200		

Note: The table shows the descriptive statistics for 'price' and 'service quality' construct.

4.1.3.b. Functional Value (Price & Service Quality) and Customer Satisfaction

For "Price" Discount on room rates, food, and other services satisfy me, the mean is 4.23, indicating that, on average, and participants reported a relatively high level of satisfaction with the discounts provided by the hotel. Next item with mean score 3.74, suggesting that on average, participants were somewhat less likely to return to the hotel if there was a slight increase in price. For the sub-dimension of Service quality experienced meets my expectations, the mean is 3.88, indicating that, on average; participants reported that the service quality met their expectations. "Overall satisfaction", the item mean is 3.99, suggesting that, on average, participants expressed a relatively high level of satisfaction with the overall services provided by the hotel.

While the Standard Deviation results shows that for Discount on room rates, food, and other services satisfy me, the standard deviation is 0.981, indicating that there is some variation in the responses, with some participants reporting higher levels of satisfaction with the discounts while others reporting lower levels. For in case of slightly increase in prices, I still would return to that hotel, the standard deviation is 1.087, suggesting a moderate level of variation in participants' responses regarding their willingness to return to the hotel in the face of a slight price increase. For the sub-dimension of Service quality experienced meets my expectations, the standard deviation is 0.982, indicating some variation in participants' experiences and perceptions of service quality. The standard deviation is 0.985, suggesting a similar level of variation in participants' satisfaction with the overall services provided by the hotel.

Table 3: Descriptive Statistics (Functional Values)

	N	Mean	Std. Deviation
Discount on room rates, food and other services during the Covid-19 pandemic satisfy me.	200	4.23	0981
In case of slightly increase of prices, I still would return to this hotel because of their good service.	200	3.74	1.087
The service quality I experienced, meets my expectations.	200	3.88	.982

Overall I am satisfied with the services provided by the hotel during the crisis of Covid-19 pandemic.	200	3.99	.985	
Valid N		200		

4.2 Association Analysis

4.2.1 Chi-Square Analysis

The hypothesized relationships were tested with Chi-Square Analysis to examine the associations between the study variables and the result reflecting below (*Table 5*).

Table 5: Chi-Square Analysis

	Value	df	Asymptotic Sig. (2-sided)
Pearson Chi-Square	.292	1	.589

Note: a. 2 cells (50.0%) have expected count less than 5. The minimum expected count is .23
      b. Computed only for 2x2 table.

Based on the provided Chi-Square test results, however they were found that there is no significant association or relationship between the variables being tested. The p-values for all the tests reflecting greater than .05 values, suggesting that any observed differences are likely only due to chances, where true relationship between the variables remain ambiguous. Based on the provided Chi-Square test results, the result reflecting result of df (1) =0.292, p =0.589, v= 0.206). The p-values is 0.292>0.05, and the Fisher's Exact sig. = 1.00, is higher than 0.05<1.00. Chi-Square test also calculated higher value (0.05>0.02).

5. DISCUSSION

5.1 Reliability & Association Discussion

The study dataset reliability test showed good and acceptable Cronbach alpha results, supporting survey instrument reliability and construct reliability. The hypothesised relationships tested with Chi-Square Analysis showed that (H1) "Excitement" and "Pleased" as emotional perceived values positively affect customer satisfaction and (H2) "Price" and "Service Quality" as functional perceived.

However, the Chi-Square test results showed no significant relationship between the variables. The p-values for all tests were greater than.05, suggesting that any observed differences are likely due to chance and that the variables' relationships are unclear. Based on the Chi-Square test results, the null hypothesis is rejected and the constructs have no significant relationship. The Chi-Square test violated the assumptions that show no association. Further variables associations testing with SPSS 24 or SMART-PLS is needed to test theory fit.

If a chi-square test of 200 hotel guests during the COVID-19 pandemic shows no relationship between emotional value and customer satisfaction, investigate. The researcher found no association, indicating that the new scope of study and population affected the results, which contradicted the study's hypotheses. Interestingly, the unprecedented COVID-19 pandemic may have changed guest expectations and perceptions. Health and safety measures, restrictions, and hotel operations changes may have overshadowed customer satisfaction's emotional aspects. Thus, emotional value may not have driven satisfaction at this time. In similar ways, the driver

may be a shift in priorities, with pandemic concerns shifting towards hygiene, cleanliness, and health protocols. However, the data collection environment diverted attention from the study's determinants. Comparatively, emotional aspects like personalised experiences or enjoyment may have lost value. Thus, emotional value may not affect customer satisfaction during this period. Due to strict SOPs that elicit emotional responses, hotel guests may receive limited emotional services. Reduced emotional engagement may have weakened the link between emotional value and customer satisfaction. Lack of relationship association may also be due to moods and emotions. Events before the questionnaire survey affected sample diversity. The subjectivity of the relationship, where phase descriptive data analysis and discussion identified the similar concept of variety in decisions, may also explain the decrease in associations between variables.

Overall, all data were considered to interpret non-expected results and consider these potential reasons for the lack of association. Further research and analysis may illuminate the dynamics of emotional value and customer satisfaction in the near future. Pearson Chi-Square: The total dataset Pearson chi-square statistic is.292 with 1 df. The total chi-square test's asymptotic significance value (p-value) is.589 (two-sided). This suggests that the dataset variables are not significantly related. Therefore, the chi-square test showed no significant relationship between functional value (service and price) and customer satisfaction. The Pearson chi-square statistic for the entire dataset is.292 with 1 df, and the asymptotic significance value is.589 (two-sided). These findings indicate that functional value (service and price) did not significantly affect hotel guest satisfaction in the study.

 This study contradicts previous research that found a strong correlation between perceived value, satisfaction, and revisit intent (Kim et al., 2019; Rasoolimanesh, 2016) using different samples and sets. However, researchers found possible reasons for the discrepancy between high descriptive analysis mean scores and no significant chi-square test associations. Descriptive findings showed limited variability and sample characteristic with most respondents being Malay and female. Other cross-sectional analysis limitations may have affected the results and interpretation. Thus, the descriptive analysis data showed interesting patterns and trends that support the variable relationships. The correlation test found no associations between variables, so the study hypotheses were not supported even with high mean scores. Despite this study's findings not supporting the hypotheses, all data can be discussed differently, identifying patterns and potential areas for improvement, contributing to the applied research objectives.

6. CONCLUSION

The COVID-19 pandemic has affected hotel operations and survival worldwide. Thus, researchers and industry professionals must examine the effects of this crisis and rethink hospitality operations.

Analysis of COVID-19 hotel guest data shows a wide range of responses. Due to demographic differences in values, these differences exist. On average, participants reported moderate excitement and satisfaction during their COVID-19 hotel stays, according to descriptive statistics. However, standard deviations, which indicate response variability, are important. Individual experiences and perceptions of emotional value may vary. This study shows that value perception and emotional experience vary by individual and are influenced by events and circumstances. Functional Perceived Values based on descriptive statistics show that participants were generally satisfied with hotel discounts and services. However, responses vary, particularly in participants' willingness to return to the hotel after a slight price increase. This suggests that while participants were satisfied, functional value preferences and responses

may vary. The COVID-19 pandemic raised consumers' health concerns and fears about staying in hotels while infected. This factor may affect people's emotions, values, and satisfaction.

Kim and Cha (2017) found that hotel customer satisfaction is positively correlated with emotional value (e.g., enjoyment, excitement, relaxation). They found that hotels with positive emotional experiences have happier customers. Note that some studies found weak or insignificant associations between variables. Lee and Hsieh (2013) found no correlation between emotional value and customer satisfaction, unlike Kim and Cha (2017). It appears that emotional value alone may not predict customer satisfaction.

Given these varied research results, a comprehensive understanding of the relationship between emotional and perceived values and hotel customer satisfaction requires further study. Due to discrepancies between analysis results, this study did not fully address the gap. The discrepancy between descriptive analysis and the chi-square test provides ample interpretation of the findings based on the covid-19 phenomenon and possible shifting factors, offering insights for future research. Consider research design and data collection limitations that may have affected results. The sample size may have been too small to detect a significant relationship between emotional value, perceived value, and customer satisfaction. Analysis would be stronger with a larger, more diverse sample. Emotional value and customer satisfaction measures are also important and can affect test results. Researchers should carefully choose validated measurement tools to accurately capture constructs. This will strengthen and validate the results. Based on the discrepancies, using a longitudinal design to capture changes over time or more diverse and representative samples may yield more clear and complete perspectives. Add more variables to better understand the relationships between emotional values, functional values, and customer satisfaction.

Future research should include hotel category comparisons. This would include three- and four-star hotels, economy class hotels, and luxury hotels. Thus, a better understanding of hospitality industry segment-specific perceived value and satisfaction can be gained. Collaboration with hotels to collect data during less busy hours is also advised. This method takes advantage of guests' willingness to complete questionnaires during these times, when they are less rushed than during check-out. Researchers can improve data reliability and validity by strategically timing data collection to optimise response rates and minimise respondent bias.

Looking into different determinants of the COVID-19 pandemic's impact on the hotel industry is crucial. Future research should include convenience, time-saving, and price-orientation motivations, which were found to be important to the study (Ahmad et al., 2023). Academics and practitioners must continue research to understand the pandemic's long-term effects and develop industry reform strategies. These efforts are essential for the hotel industry's future survival in the face of unexpected challenges.

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AUTHORS' CONTRIBUTION

IM Akhir and MAM Mazlan carried out the introduction and literature review sections. IM Akhir and RAA Rahman collected and refined the data and performed the data analysis using SPSS. NF Isa contributed on the refinement of the data methodology section. MA Razali and F

Hakim refine the discussion and implication sections. All authors contributed by reading and approved the final manuscript.

CONFLICT OF INTEREST

"None declared"

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