

Job satisfaction of club financial executives

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Studying the job satisfaction of financial management personnel in the club industry may offer additional information to management of clubs to better work with and retain their associates. It is also hoped that the results of this study will provide hospitality students aspiring to become financial management personnel in the club industry with a glimpse of the job satisfaction level of financial executives in the club industry.

In the arena of human resources, recruitment and retention are two of the most important issues. This is especially true in the hospitality industry. While this may appear to be strictly human resources in nature, the effect it has on the financial picture of an organization can be tremendous. The cost to replace an individual is not simply the cost of the advertisement in the Sunday paper. It is the advertisement costs in all the media, the cost of printing application forms, the cost of the human resources personnel, the

cost of management personnel in interviewing, the cost of training, etc.

Hinkin and Tracey built a turnover computer software model consisting of five categories of costs: separation, recruitment, selection, hiring, and productivity loss.¹ When comparing the turnover costs for a front-desk associate in two hotels in Miami and two in New York, costs varied from \$5,965 to \$12,882. Therefore, making sure employees are satisfied so that they will remain loyal to their companies and stay with them, is very important.

What are the factors that motivate hospitality associates? What are those factors that, if absent, will make them look for another position in another organization? As the position becomes more and more specialized and more training is needed, the harder it would be to replace the individual, and thus the costs may increase also.

Financial management is an area that requires individuals with certain specific skills. Thus, the satisfaction of these individuals is pertinent for the organization to understand. Research was conducted in 2001 to study the job satisfaction level of financial management personnel in the lodging industry.² While the lodging industry is a critical part of hospitality, the club industry is also another giant player. The Club Managers Association of America (CMAA) consists of more than 6,000 members who manage more than 3,000 country, city, athletic, faculty, yacht, town, and military clubs.³ Gross revenues of these 3,000 clubs totaled \$11.25 billion in 2000 and employed more than 299,410 employees.

Job satisfaction studied

Many studies have been performed on various segments of the hospitality industry around the world on the topic of job satisfaction. On the international scene, the International Hotel Association, headquartered in Paris, France, published a study in 1995 of the 1990 class of international hospitality alumni and found that low pay and inadequate working conditions were the two main causes that young managers left the hotel industry.⁴

In Asia, Li surveyed expatriates in Asian Pacific countries and determined that role clarity, skill variety, participation in decision-making, cultural adjustments, and cross-cultural training were the five

most important predictors of job satisfaction for this sample.⁵ Leung and Smith narrowed the field that Li investigated and concentrated on the joint-venture hotels in China. They reported that procedural and performance-based distributive justice and comparison with other local employees were related to job satisfaction.⁶ Moreover, employees who worked with overseas Chinese and Japanese expatriates were less satisfied than those who worked with expatriates from the West. You also tested a model of turnover and applied it to the Korean hospitality industry and concluded that job level, meeting expectations, leadership consideration, and perceived alternative employment showed significant direct paths in the psychological turnover process.⁷ In Europe, Riley, Lockwood, Power-Perry, and Baker examined the public housing industry in the United Kingdom and discovered a usual characteristic when compared to previous research, that pay satisfaction is isolated from job satisfaction and commitment.⁸

Restaurants tested

On the restaurant side, Lam, Baum, and Pine measured managerial job satisfaction in Hong Kong's Chinese restaurants and reported that work environment, the job itself, and rewards are critical factors in predicting managers' satisfaction in this specific sector.⁹ In the United States, studies on job satisfaction in the restaurant area are numerous. Prewitt attributes

many of the causes of dissatisfaction to employers. He cites employers' unwillingness to increase pay, shifts with long hours, and poor corporate recognition of good performance as some very obvious reasons for job dissatisfaction.¹⁰ Crandall, Emenheiser, Parnell, and Jones add to the list that excessive work hours and threat of physical harm on the job are two other important variables.¹¹

To counteract job dissatisfaction, Klara encouraged restaurateurs and owners to pay greater attention to this issue, as these employees can easily leave the industry and find other jobs.¹² Sheridan offers suggestions for addressing employee concerns and complaints, advising that listening is a key element.¹³ Berta also reported on how a restaurant in New Jersey wins its employees by stressing that "employees are important – as important as the guest." In this particular case, the restaurant executives work with employees on flexible scheduling so that there can be a balance in life between work and home.¹⁴

Hotels also researched

For the hotel segment in the United States, Buick and Thomas detailed the results of burnout of middle management within a 50-mile radius of Cincinnati, Ohio, and concluded that there was an average increase of 32 percent from 1989 across the three dimensions of the burnout inventory used in the studies.¹⁵ The one function in the hotel business which does not seem

to suffer in the turnover issue is the sales and marketing department. Hotel Sales and Marketing Association International reported in 1999 that 47 percent of 645 individuals surveyed had been with the same employer in the same job for at least two years; 71 percent expected to remain with their current employer for another two years.

In the resort segment, LaLopa found that when employees are satisfied with benefits that are important to them personally, they are more likely to be committed to the organization. Testa, Skaruppa, and Pietrzak also examined cruise line employees and found that satisfaction with the company itself is a lead factor in employee job satisfaction.¹⁶ Satisfaction with supervisors and work environment is also cited to be helpful in increasing employee satisfaction.¹⁷

Finally, in the club industry, Gustafson reported that developing a team environment in the workplace is crucial to increasing loyalty, and thus reducing turnover.¹⁸ Lowry, Simon, and Kimberley also conducted a study with the top 200 registered clubs in New South Wales, Australia, and encouraged management to involve and empower their employees, provide feedback and behaviorally-based formal performance appraisals, and assist employees in enhancing and developing their career paths.¹⁹

These attributes of job satisfaction need to be explored to ensure that the needs of employees are being addressed and met. A satis-

fied employee is more loyal, has better performance, is less likely to leave the company, and can contribute to better profitability.²⁰ So, what might be the attributes of job satisfaction that are pertinent to financial management employees, specifically those of the club industry? And how are such perceptions compared to their counterparts in the hotel industry?

Survey is replicated

In 2001, DeFranco and Schmidgall designed a survey questionnaire to incorporate the most frequently cited job attributes. A pilot study was first conducted to obtain feedback from the general financial and technology professionals. The final survey was first administered to the lodging segment.²¹ To ensure validity and reliability, the same survey was used for this study for the club segment. The only difference was that the demographic questions were changed to reflect the club segment of the hospitality industry. The survey included three parts. Part I contained eight questions designed to collect demographic data on respondents and their club operations. Parts II and III each consisted of a list of the 40 job-related attributes. Part II asked the respondents to rate their level of satisfaction with each of the attributes, while Part III asked the respondents to rate the importance of each of the 40 attributes. A Likert scale, with "0" being none, "1" being the minimum, and "5" being the

maximum, was used in these two sections. At the end of the survey, two questions regarding overall satisfaction with their current position and their professional career were also included.

The simple random sampling technique was used in selecting the sample from the population. A total of 500 club financial and technology executives were chosen from the 2001 membership list of the Hospitality Financial and Technology Professionals.

The questionnaire was sent to the sample in January 2002; data received were analyzed using SPSS for Windows and descriptive statistics and cross tabulations were produced.

Controllers are majority

A total of 142 responses were received from the 500 questionnaires, yielding a 28.4 percent response rate. Respondents were mainly club controllers (80.4 percent) working in country clubs (85.1 percent). The size of the clubs, as classified by annual sales level, fell mainly into three categories, with the \$3 to \$5 million level making up close to a third of the sample (32.1 percent). This was followed by the smaller clubs at below \$3 million sales (29.3 percent), and the larger ones at the \$5 to \$10 million range (27.1 percent).

Nearly half the respondents (48.7 percent) received a base salary of \$50,001 to \$70,000, with an additional 22.8 percent earning \$70,001 to \$90,000. Another 11.4 percent

reported over \$90,000. As for bonuses, the average amount was \$4,250. However, about 7 percent of respondents reported a bonus of more than \$10,000, with the highest amount recorded at \$36,000.

Club professionals also reported a strong educational background. More than half (54.2 percent) earned a bachelor's degree and another 17.6 percent the master's. In addition, many pursued industry and professional certifications with 19 percent being recognized as Certified Hospitality Accounts Executives, 24.6 percent as Certified Public Accountants, and 8.5 percent as Certified Hospitality Technology Professionals.

Table 1 summarizes the job titles, distribution of the types of clubs, annual sales levels, and respondents' annual salary and bonuses.

Respondents were asked to rate their satisfaction with their current positions and their professional careers on a five-point scale of "1" for strongly disagree to "5" for strongly agree.

Mean and mode responses were as follows: current position, mean, 3.94, mode, 4.00; professional career, mean, 3.97, mode, 4.00.

Only two respondents (1.4 percent) strongly disagreed and nine (6.5 percent) disagreed with the statement, "I am satisfied with my current job." with regard to professional career, eight (5.8 percent) disagreed and no one strongly disagreed. Therefore, it appears that respondents overall

are satisfied with their current positions and professional careers.

To ascertain how satisfied club professionals were with their job attributes, 40 attributes were provided with a request to rate each on a scale of 0 to 5 with "0" representing none, if the attribute is non-existent, "1" being minimum satisfaction, and "5" representing maximum satisfaction. Thus, the higher the score, the more satisfied the respondents.

Security scores highest

Of all 40 attributes, only job security scored more than a 4.0 average. This response may be expected given the number of recent corporate layoffs following the downturn in the U.S. economy. With respondents being in the hospitality industry, the "hospitality spirit" prevailed as the attribute the respondents rated second highest was the "opportunity to give assistance to others" with a rating of 3.98/5.00, with a standard deviation of 0.81.

The next top nine attributes, though not rated over 4.0, received quite respectable ratings from 3.75 to 3.95. It is interesting to note that of the top 11 attributes, the only one that had to do with compensation was "health benefits," which ranked 7. It appeared that respondents were satisfied with their health benefits more than their salary (19) and pension plan (13). Thus, in the top 10 order were job security (1), opportunity to give assistance to others (2), opportunity for independent thought and action (3), respon-

Table 1
Demographic data of respondents and their properties

| Titles of respondents | Percentage |
|------------------------------|-------------------|
| Club Controller | 80.4 |
| Chief Financial Officer | 7.0 |
| Assistant Controller | 4.2 |
| Office Manager | 1.4 |
| Others | 7.0 |
| Total | 100.0 |

| Types of club | Percentage |
|----------------------|-------------------|
| Country Club | 85.1 |
| City Club | 5.0 |
| Yacht Club | 3.5 |
| Racquet Club | 0.7 |
| Others | 5.7 |
| Total | 100.0 |

| Annual sales level | Percentage |
|----------------------------|-------------------|
| Below \$ 3,000,000 | 29.3 |
| \$ 3,000,001 - 5,000,000 | 32.1 |
| \$ 5,000,001 - 10,000,000 | 27.1 |
| \$ 10,000,001 - 15,000,000 | 3.6 |
| Over \$15 million | 7.9 |
| Total | 100.0 |

| Annual salary range | Percentage |
|----------------------------|-------------------|
| Below \$30,000 | 0.7 |
| \$ 30,001 - 50,000 | 16.4 |
| \$ 50,001 - 70,000 | 48.7 |
| \$ 70,001 - 90,000 | 22.8 |
| Over \$ 90,000 | 11.4 |
| Total | 100.0 |

| Annual bonus range | Percentage |
|---------------------------|-------------------|
| None | 12.7 |
| Less than \$10,000 | 80.6 |
| \$10,000 - 20,000 | 4.5 |
| Over \$20,000 | 2.2 |
| Total | 100.0 |

sibility given to position (4), authority connected to position (5), flexible work time (6), health benefits (7), prestige of position outside the organization (8), work conditions (9), and both availability of company policies and procedures and interpersonal relationships with supervisor (tied for 10).

While another 22 attributes garnered a score of 3.0 or more, the remaining seven attributes were rated 2.99 and under. The three attributes that received a score of less than 2.5 were opportunity for advancement (2.48), signing bonus (2.05), and stock awards and options (1.50). However, noting that most clubs are equity clubs and not corporations, they do not have stocks traded on a stock exchange, so stock awards and options are not available. Thus the low score is a reflection of the financial structure of the club segment of the hospitality industry.

Once the ratings are compiled, it would also be important to compare and examine the importance the respondents placed on the attributes. If an attribute receives a low satisfaction rating but is ranked very high in the importance rating, this can signal a gap in the expectation and reality of that attribute in the mind of the associates. It also indicates room for discussion and improvement between owners, management, and associates.

Importance rates high

While only one of the attributes for the satisfaction section obtained

a rating of 4.0 or above, 18 of the 40 attributes received at least a 4.0 importance score. The top 10 attributes, according to their importance, were job security (1), feeling of self-esteem obtained from the position (2), work conditions (3), opportunity for independent thought and action (4), salary (5), pension, 401k plan, etc. (6), responsibility given to position (7), health benefits (8), opportunity of position in setting company goals (9), and vacation time (10).

The average mean for "satisfaction" across the 40 attributes was only 3.38, while the average mean for "importance" across the 40 attributes was 3.81. The difference in these averages was 0.43. In general, across the 40 attributes, respondents clearly placed more importance on them than being satisfied.

Table 2 provides a direct comparison of mean importance score to the mean satisfaction score for all attributes with at least a mean score of 3.00 in satisfaction and a difference between their respective mean scores in Tables 2 and 3 of at least the average difference across all means of 0.43.

Nineteen attributes are listed on Table 2. The attribute with the largest difference is "enforcement of company policies and procedures." This attribute received only a 3.25 score as a satisfier but a 4.09 score for importance, with a difference of 0.84. Attributes with major mean score differences of .70 or more are salary, bonus, feeling of self-esteem, growth of personal life,

and opportunity of my position in setting company goals.

Firms in the club industry should perhaps consider re-evaluating their positions in these areas of major differences. There appear to be opportunities to increase the satisfaction of their financial executives. To have satisfied associates is to have good retention.²² Satisfaction breeds a supportive work environment, which eventually increases customer satisfaction and profitability.²³

Overall satisfaction ranked

After calculating the means and standard deviations of these attributes in terms of their satisfaction and importance ratings, cross tabulations were also performed. The 40 attributes in terms of satisfaction and impor-

tance were first cross tabulated with the satisfaction rating of their current position, and then with the satisfaction rating of the respondents' professional careers to ascertain if any significant relationship existed.

When the satisfaction levels were cross tabulated with the satisfaction of the current position, 33 out of 40 were deemed significant (See Table 3). This means that as the satisfaction level of the current position increased, so did the satisfaction level with the attributes. For the seven remaining attributes, the cross tabulation results were insignificant: bonus, company picnics and gatherings, encouragement to be in community activities, opportunity for advancement, pension, 401k and other plans, signing bonus,

Table 2
Comparison of satisfaction and importance ratings

| Attribute | Difference* |
|---|-------------|
| Enforcement of company policies and procedures | 0.84 |
| Salary | 0.79 |
| Bonus | 0.75 |
| Feeling of self-esteem | 0.73 |
| Growth of personal life | 0.71 |
| Opportunity of my position in setting company goals | 0.70 |
| Work conditions | 0.67 |
| Pension, 401k, etc. | 0.63 |
| Personal time off | 0.60 |
| Training available | 0.60 |
| Vacation time | 0.59 |
| Job security | 0.55 |
| Health benefits | 0.50 |
| Prestige of position within organization | 0.49 |
| Recognition of time of service | 0.47 |
| Opportunity for independent thought | 0.46 |
| Quality of training | 0.46 |
| Flexible benefits | 0.44 |
| Responsibility given to position | 0.44 |

*For each attribute, the importance rating is greater than the satisfaction rating.

and stock awards and options. The results are quite interesting, especially when compared to a similar study where the respondents were from the hotel segment.²⁴ The hotel group also had 33 out of 40 attributes that were at a significant level. Of the seven that were not significant, three were the same (encouragement to be in community activities, signing bonus, and stock awards and options). Thus, it can be inferred that the satisfaction level of these three attributes has no bearing on the overall satisfaction of an employee's current position in either the lodging or club industry.

When the importance ratings were cross tabulated with the current position satisfaction level, only seven attributes were reported at a significant level (See Table 3). Feeling of self-esteem obtained from the position, interpersonal relations with peers, job security, opportunity for independent thought and action, opportunity for independent thought and action, opportunity for setting company goals, opportunity to give assistance to other, and work conditions all contributed to the satisfaction of the current position. As the level of satisfaction of the current position increased, so did the importance of these seven attributes.

Career is determinant

If people are not happy with their careers, they may not stay in the club financial and/or technological areas for long. The cross

tabulation of the satisfaction of the 40 attributes and professional career yielded similar results with that of the current position. Of the 40, 31 were deemed significant (See Table 3). Of the nine that were not correlated to professional career satisfaction, six were the same as that of the current position satisfaction. The other three were authority connected to the position, encouragement to be in professional activities, and sabbatical leave, while opportunity for advancement was deemed significant in professional career satisfaction and not in current position satisfaction.

Finally, the importance of the 40 attributes was cross tabulated with the professional career satisfaction rating (See Table 3). While only seven were significant in the current position satisfaction rating, 13 were significant in the professional career satisfaction. It is also interesting to note that six of the seven attributes that were significant in the current position also held up in the professional career satisfaction. This perhaps supports the notion that, in the short term, certain attributes are important.

However, in the long term, very similar attributes and some additional others also needed to be taken into consideration. The seven additional attributes that were significant were authority connected to the position, flexible benefits plan, flexible work-time, interpersonal relations with

Table 3
Cross tabulations between degree of satisfaction
with current position and career and level of satisfaction
in and degree of importance of job attributes

| Attributes | Current Satisfaction p-value | Position Importance p-value | Career Satisfaction p-value | Importance p-value |
|---|------------------------------------|-----------------------------------|-----------------------------------|-----------------------|
| 1. Authority connected to my position | 0.000* | 0.097 | 0.099 | 0.034* |
| 2. Availability of company policies | 0.000* | 0.637 | 0.002* | 0.075 |
| 3. Bonus | 0.358 | 0.790 | 0.916 | 0.411 |
| 4. Company picnics and get togethers | 0.218 | 0.315 | 0.343 | 0.153 |
| 5. Creativity in daily tasks and projects | 0.000* | 0.265 | 0.000* | 0.121 |
| 6. Encouragement to be in community | 0.075 | 0.357 | 0.151 | 0.372 |
| 7. Encouragement to be in professional activities | 0.000* | 0.078 | 0.110 | 0.220 |
| 8. Enforcement of company policies and procedures | 0.000* | 0.729 | 0.000* | 0.485 |
| 9. Feeling of self-esteem obtained from my position | 0.000* | 0.003* | 0.000* | 0.001* |
| 10. Flexible benefits plan | 0.002* | 0.140 | 0.000* | 0.020* |
| 11. Flexible work time | 0.006* | 0.446 | 0.004* | 0.031* |
| 12. Growth of personal life | 0.000* | 0.768 | 0.000* | 0.138 |
| 13. Health benefits | 0.008* | 0.386 | 0.001* | 0.193 |
| 14. Interaction with guests | 0.000* | 0.179 | 0.004* | 0.325 |
| 15. Interpersonal relations with peers | 0.000* | 0.048* | 0.000* | 0.141 |
| 16. Interpersonal relations with subordinates | 0.000* | 0.118 | 0.001* | 0.023* |
| 17. Interpersonal relations with supervisors | 0.000* | 0.286 | 0.000* | 0.228 |
| 18. Job security | 0.000* | 0.001* | 0.001* | 0.342 |
| 19. Opportunity for advancement | 0.103 | 0.698 | 0.006* | 0.009* |
| 20. Opportunity for personal growth | 0.000* | 0.085 | 0.000* | 0.302 |
| 21. Opportunity for independent thought and action | 0.000* | 0.001* | 0.000* | 0.000* |
| 22. Opportunity of my position in setting company goals | 0.000* | 0.045* | 0.000* | 0.001* |
| 23. Opportunity to give assistance to others | 0.000* | 0.028* | 0.000* | 0.000* |
| 24. Pension, 401k, and other plans | 0.106 | 0.332 | 0.125 | 0.494 |
| 25. Personal time off | 0.000* | 0.619 | 0.000* | 0.250 |
| 26. Prestige outside my organization | 0.000* | 0.287 | 0.000* | 0.038* |
| 27. Prestige with my organization | 0.000* | 0.233 | 0.000* | 0.000* |
| 28. Quality of training | 0.000* | 0.625 | 0.000* | 0.025* |
| 29. Recognition of achievement | 0.000* | 0.293 | 0.000* | 0.147 |
| 30. Recognition of time of service | 0.000* | 0.345 | 0.000* | 0.078 |
| 31. Responsibility | 0.000* | 0.094 | 0.000* | 0.081 |
| 32. Sabbatical leave | 0.026* | 0.495 | 0.113 | 0.568 |
| 33. Salary | 0.000* | 0.947 | 0.002* | 0.386 |
| 34. Security of the property | 0.000* | 0.403 | 0.018* | 0.097 |
| 35. Signing bonus | 0.701 | 0.433 | 0.556 | 0.071 |
| 36. Stock awards and options | 0.960 | 0.195 | 0.588 | 0.450 |
| 37. Technical supervision | 0.039* | 0.774 | 0.002* | 0.137 |
| 38. Training available | 0.000* | 0.793 | 0.023* | 0.398 |
| 39. Vacation time | 0.016* | 0.989 | 0.002* | 0.123 |
| 40. Working conditions | 0.000* | 0.027* | 0.000* | 0.001* |

*0.05 significance

subordinates, opportunities for advancements, prestige outside the organization, prestige within the organization, and quality of training. The one attribute that was significant in the current position satisfaction, interpersonal relations with peers, is found not significant in the professional career satisfaction. This attribute was replaced by interpersonal relations with subordinates.

There is no doubt that good employees are hard to find. In today's competitive labor market, keeping employees happy is essential. Losing club members due to irate employees can directly impact in the financial health of the business. As mentioned, financial professionals, due to their specific skill set, are sometimes harder to attract. It is therefore imperative that employers evaluate the satisfaction of their financial management employees, learn what attributes are most valuable to them, and take action. Employees are the internal customers. As seen from the data, job security, feeling of self-esteem obtained from the position, and working conditions are the top three most important attributes that financial and technological employees would like to see.

In addition, the factors that lead to employee dissatisfaction are also very crucial. Victor Vroom's theory of motivation stated almost 40 years ago that while people are more apt to

attribute the causes of job satisfaction to their own achievements, they are more likely to attribute their dissatisfaction to the obstacles presented by their supervisors or company structure.²⁵ Employers need to treat their employees as colleagues and not subordinates. Respect also needs to be present in the workplace. When everyone feels that he or she is part of the team, the team wins.

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