Master's Thesis

Would you please accept the voucher?

The effectiveness of accounts in service recovery communication within the tourism industry during the COVID-19 pandemic

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Abstract

When a service failure happens, companies need a suitable service recovery strategy to return to a state of customer satisfaction. One possible service recovery action is providing an account for the untoward event. By giving accounts speakers can provide more information, explain their actions, support their claims, and persuade others. Currently, the tourism industry is in crisis because of the Covid-19 pandemic. The unavoidable cancellation of tours can be considered a service failure. To survive the pandemic successfully, companies within the tourism industry offered vouchers as compensation for customer's lost travel expenses so that they could keep the paid money by the customer in their account. Companies aim at persuading customers to accept the voucher solution as compensation while trying to maintain a favorable customer attitude towards the company and keeping the customer satisfied during the service recovery process. An experiment with a between subject design was conducted. The 207 German participants had to answer an online questionnaire to test the effectiveness of accounts in customer service communication within the tourism industry during the Covid-19 pandemic. They had to read a fictional email, in which a travel agency is cancelling a planned tour and a voucher is offered. Types of accounts were manipulated in this hypothetical scenario to explain the voucher solution. Each participant was randomly assigned to one of the account conditions: justification, excuse, or no account. It was found that there was no significant effect of accounts on the dependent variables. This could be because the costs of a vacation were too high for accounts to be effective. It is concluded that the effectiveness of accounts is limited and is depending on the type of product and crisis. In the present situation, companies cannot solely rely on using accounts in email customer service communication.

Introduction

Before the year 2020 the tourism industry was growing for years. 2019 was the 10th year in a row of sustained growth (World Tourism Organization, 2021). The tourism industry has become one of the biggest and fastest-growing economic sectors worldwide. Because of the COVID-19 pandemic, 2020 was the worst year in the history of tourism for all regions in the world. The number of international arrivals declined by 1 billion ("2020: Worst Year in Tourism History", 2021).

Travel warnings and regulations led to many cancelled vacations. Therefore, tourism agencies had to communicate with their customers about how they would like to proceed. Many tourism agencies tried to convince customers to accept a voucher solution, where the customers would get a voucher for the amount of their previous payment (Dignös, 2020). Voucher solutions are beneficial for companies, because payments for upcoming tours would stay in the company's account. The customer is legally entitled to get a refund for lost travel expenses if a tour is canceled due to the pandemic. Thus, if a customer does not accept the voucher, the company has to refund the customer (Dignös, 2020). Customer service communication is especially important for tourism agencies during the COVID-19 pandemic in order to increase the chance of customers accepting the voucher solution.

Theoretical Framework

The cancellation of tours due to the pandemic can be considered to be a service failure. A service failure happens when the provided product or service does not meet the customer's expectations (Sparks & Fredline, 2007). The company's response to a service failure can have a major effect on the customer's consumer behavior after the service recovery. Customers are likely to be even more dissatisfied by the company's failure to properly manage the service failure than by the service failure itself (Berry & Parasuraman, 2004). This is important since attitudes towards the company are predictors for customer behavior like purchase intentions in the future (Mitchell & Olson, 1981) or the intention to recommend the company to others (Webster & Sundaram, 1998). Therefore, companies should have the goal of keeping their customer's attitudes favorable, especially during service failure situations. If a company is exposed to a service failure, it is in the company's interest to protect its reputation as a producer of high-quality products and to keep the complaining

customer as a buyer of its products and services in the future (Conlon & Murray, 1996). To recover from service failure, companies need a suitable service recovery strategy.

A service recovery describes the process of handling a service failure. There are different service recovery actions that can be applied. For example, providing an apology would show courtesy, concern and empathy (Lee, Singh & Chan, 2011) or the product or service could be replaced (McColl-Kennedy & Sparks, 2003). For example, an incorrect delivery from an online shop can be replaced with the correct order. The company could acknowledge their responsibility, provide supervisor intervention, show care and/or give an explanation (McColl-Kennedy & Sparks, 2003). Another service recovery action is a compensation that is offered to resolve the service failure. It can involve discounts, coupons, free merchandise, giveaways, refunds, upgrades or similar (Lee, Singh & Chan, 2011).

The implementation of service recovery actions is supposed to improve customer satisfaction during service recovery and customer evaluations of the company (Fu, Wu, Huang, Song & Gong, 2015). In previous research it was demonstrated that there is a positive relationship between the service recovery actions of offering an apology and different kind of compensations and the customer's satisfaction with the service recovery. That result indicates that if apologies and compensations are involved in the service recovery process, the service recovery satisfaction is influenced positively (Webster & Sundaram, 1998). In their research Spreng, Harrel and Mackoy (1995) focus on the satisfaction with the claims-personnel handling the service failure by applying service recovery actions. According to their findings the customer's satisfaction with the service recovery has more influence on behavioral intentions, such as purchase intention and positive word of mouth, than the satisfaction with the original product or service before the service failure occurred. Thus, the customer's satisfaction with the service recovery is very important to companies because it has an impact on their future business in the form of purchase intention and positive word of mouth.

A qualitative study in the hospitality and tourism industry showed how customers' emotions can be influenced during a service recovery attempt (McColl-Kennedy & Sparks, 2003). The results demonstrate that after a service failure customers have the desire to understand why something went wrong and why the company provided specific countermeasures. Concluding to the results of the study, customers have the expectation to receive an account. Previous research found that

companies that provide accounts and acknowledge the problem can positively influence customer satisfaction (Bitner, Booms & Tetreault, 1990). Furthermore, accounts are widely used in casual and institutional interactions. They are often provided in delicate situations, for example, when giving advice in educational settings (Waring, 2007), when making requests in a casual conversation (Baranova & Dingemanse, 2016) or within doctor-patient meetings, when proposing treatment options and clarifying instructions (Parry, 2009). Accounts in request sequences in daily conversations are provided when requests are underspecified, delicate or unexpected in the given interactional context. Providing accounts can help to clarify these requests and present information that would put it into a larger context (Baranova & Dingemanse, 2016). Accounts can be provided for proposals, which are also seen as delicate conversational acts. Proposals include requests, offers, suggestions, invitations (Houtkoop-Steenstra, 1990). Additionally, accounts are used within an institutional context. Accounts in educational contexts can manage resistance towards a teacher's advice (Waring, 2007). Within doctor-patient encounters, practitioners use accounts to make the course of treatment understandable for the patients in an attempt to persuade them in accepting the treatment plan (Parry, 2009). By giving accounts speakers can provide more information, explain their actions, support their claims and persuade others.

Different terms are used to refer to the linguistic phenomenon of providing accounts: e.g., explanations, accounts and reasons. Providing reasons is seen as a general linguistic phenomenon. According to Baranova and Dingemanse (2016, p. 643) "a reason is a rightful answer to a why-question". Thus, a reason is a causal statement provided for any possible action if needed. An explanation describes a statement that proposes a cause, makes plain and warrants (Antaki, 1994). An account can be seen as a subtype of a reason, because accounts are used when the subject matter is more delicate. According to Scott and Lyman (1968, p.46), an account is "a statement made by a social actor to explain unanticipated or untoward behavior". Therefore, in the current study the term account will be used because it better fits the context of service failure which is an untoward event.

According to the Politeness Theory developed by Brown and Levinson (1987), every individual has a *face*, which is the public self-image that every person aims to protect. Within verbal or non-verbal communication, face-threatening acts occur "that by their nature run contrary to the face wants of the addressee and/or of the speaker"

(p. 65). Providing accounts when performing a face threatening act – such as an attempt to repair a service failure - is one of the possible politeness strategies. It is face-saving behavior. The theory could be used to predict situations in which accounts can be expected, however it does not make predictions possible about the specific types of accounts that can be encountered in these situations or their effectiveness.

Multiple types of accounts have been identified, where justifications and excuses are considered to be the main types (e.g., Bies, 1987; Scott & Lyman, 1968; Sitkin & Bies, 1993). *Justifications* are accounts that take responsibility for the untoward action but deny that the action has a problematic character (Scott & Lyman, 1968). Bradley and Sparks (2012) developed an example within corporate communication: in a restaurant, customers wait a long time before waiters can seat them. The waiter admits responsibility by saying that the restaurant miscalculated how many guests would come. It is necessary to over-book a restaurant, because not every guest that reserves a table shows up. The restaurant would not be able to stay in business if they would let those table be empty. With that account the waiter legitimized the restaurant's decision to over-book because it serves the higher goal of staying in business. *Excuses* are accounts that recognize untoward actions to be negative but deny responsibility for them and make outside forces such as the environment or human error responsible for it (Scott & Lyman, 1968). Within the setting of the restaurant an excuse would be if the waiter would lay the blame for the long waiting time on an earlier power failure that explains why the restaurant was not able yet to make up for the lost time (Bradley & Sparks, 2012).

Effectiveness of excuses and justifications as recovery actions in service failure has been subject to previous research. For instance, it was found that the type of account had a significant effect on customer evaluations in the context of a service failure in a restaurant, with excuses resulting in higher customer satisfaction levels than justifications (Bradley and Sparks, 2012). Similarly, Shaw, Wild and Colquitt (2003) concluded with a meta-analysis that excuses worked better than justifications. But they also indicated that it is possibly harder to find a suitable justification than it is to find a suitable excuse. Further, Conlon and Murray (1996) performed a field study, in which participants had to write complaint letters concerning dissatisfaction with a product they had purchased to the respective company. In contrast to the previously mentioned findings, it was found that not taking responsibility (excuse) can increase negative customer attitudes about the accountability of the company. A company's response

that acknowledges the untoward event by providing a justification was perceived more positively. A side finding of the study was that the higher the price of the product was, the less effective were accounts in influencing satisfaction and purchase intention. However, the researchers did not define from which price point on a product was considered to be rather expensive (Conlon and Murray, 1996).

To summarize, there is a gab in literature as it is not clear which account type is more effective: providing justifications or excuses. In addition, most previous studies only focused on comparing different account types with each other without a no-account condition (e.g., Bradley & Sparks, 2012; Bradley & Sparks, 2009). Shaw, Wild and Colquitt (2003) suggest that researchers in the future should compare account conditions to no-account conditions to get a better picture of the situation, because an account of lower quality might be worse than no account.

It is possible that the nature of the service failure is an important factor determining effectiveness of these account types. A service failure can be rather small, having little consequences for the customers or big, with consequences that have more impact on the customer. The current study will therefore investigate the effectiveness of excuses and justification in a well-defined context, where the service failure can be considered as big – company's failure not only to provide services, but also its inability to provide monetary refund to the customer. This is the problem that the tourism branch is facing right now: inability to organize travels for their customers due to the travel restrictions, while at the same time not being able to provide a refund to all their customers because it will lead to bankruptcy of the company. The practical goal of this study is to persuade customers to accept the voucher solution as compensation for lost travel expenses due to a cancelled tour while trying to maintain a favorable customer attitude towards the company and keeping the customer satisfied during the service recovery process. Therefore, the current study aims at answering the following research question:

To what extent do different account types (justification, excuse, no account) in customer service communication within the tourism industry during the Covid-19 pandemic influence the attitude towards the company, satisfaction with the voucher solution and the intention to accept the voucher?

In the current situation the organization cannot be blamed for the crisis, because a global pandemic is out of their control, but the tourism agency is responsible for how they react to the pandemic. Proposing a voucher solution to their customers is a

strategic decision made by tourism agencies. Therefore, it is important to note that the tourism agency is not using accounts to justify the cancelled tours but is using accounts to justify the offering of a voucher as compensation.

To test the effectiveness of justifications and excuses, the account conditions will be compared with a no-account condition. The no-account condition functions as a control group to investigate whether accounts work as a service recovery action in the current case. In the previously mentioned field study, in companies' reply letters responding to a complaint, all responses that included any type of account were better received by customers than avoiding the matter by not providing an account (Conlon & Murray, 1996). Therefore, both types of accounts are expected to result in more positive customer evaluations than when no account is provided. Hence, the following hypothesis was developed:

H1: The use of excuses and justifications in customer service communication within the tourism industry during the Covid-19 pandemic leads to a higher attitude towards the company, higher satisfaction with the voucher solution and higher intention to accept the voucher compared to providing no account.

It is not expected that both account types work equally effectively. The tourism agency is responsible for the strategic decision to propose a voucher solution as compensation. An account that does not admit responsibility (excuse) for this strategic decision would probably be poorly received by the customers. This assumption is based on the results by Conlon and Murrey (1996) who found that company responses that did not acknowledge the problem (excuses) were perceived negatively by the customers compared to responses that acknowledged the untoward event (justification). Therefore, it is hypothesized that justifications have a more positive influence on the dependent variables than excuses:

H2: The use of justifications in customer service communication within the tourism industry during the Covid-19 pandemic leads to a higher attitude towards the company, higher satisfaction with the voucher solution and higher intention to accept the voucher compared to providing an excuse.

Method

Material

A fictional email to a customer from a tourism agency cancelling a tour was created to answer the research question. In this email, the participants were informed that their

tour has been cancelled and the voucher solution as compensation is offered. The voucher is accompanied by an account, which is the manipulated independent variable: justification, excuse or no account. The material was presented to the participants in German, because the target group of the present study were Germans (see participants). Several factors that could influence and in turn falsify the results were eliminated: the travel agency was fictional, because participants' recognition of real travel agencies might affect their attitude towards the company. Making use of a fictional travel agency assured that past experiences with a real travel agency or its reputation did not affect the participant's responses. Similarly, the destination of the tour was not mentioned in the email so that past experiences with that destination did not affect the participant's responses. Additionally, the price of the planned tour was not mentioned in the email, because it should not influence the participant's perception about the monetary value of the tour and in connection therewith the perception of the level of inconvenience of receiving a voucher and not receiving a refund.

The fictional email was preceded by the following instructions: "It is April 2020, you have been in lockdown for a month now. You have booked your vacation with a travel agency for June 2020. You hear a lot of new travel restrictions are applied. You have been concerned if the company will go through with the tour. Now, the travel agency contacts you via email and informs you about the new status of your booked tour. The email and the travel agency are fictional. Please read the email carefully and answer the questions that come afterwards. There are no wrong answers." These instructions described a scenario in which the participants had to put themselves. It described the context in which they would image themselves reading the email. With this instruction participants were informed of what to expect next, which was the email, and what was expected of them to do, which was reading carefully and answering questions. It was added that there were no wrong answers, to let the participants know, that their answers should be based on their own opinion and that it is impossible to make mistakes.

Then the fictional email followed: "Dear Client XY, as you know, the worldwide pandemic caused by the corona virus has disrupted the tourism industry. Therefore, we unfortunately have to let you know that because of new travel regulations your booked tour for June 2020 has been cancelled. We would like to offer you a voucher over the amount of the previously paid down payment as compensation. You can redeem it for future tours with us." The function of this text in the experiment is to make

the email seem as realistic as possible with a polite introduction to make the whole situation seem to be more realistic. Then, the voucher as compensation was presented accompanied by either a justification, an excuse, or no account.

In the first condition, the voucher solution was provided together with an account of the type justification. Sparks and Fredline (2007) state that with a justification an action can be defended because other alternative actions would threaten the economic survival of a travel company. This is in line with the justification provided in this experimental condition: "Through you accepting the voucher, we as a company have the opportunity to keep your money in our account so that we can keep offering travels in the future." In the second condition, the voucher solution was presented together with an excuse. Scott and Lyman (1968) indicate that excuses make outside forces such as the environment responsible for untoward behavior. This is in line with the present case, in which the excuse makes the pandemic responsible for the offering of the voucher: "Usually, this would not be the solution that we would choose, but the pandemic has not given us any choice." In the third condition, there is no account provided for the voucher solution. In all three conditions the email is closed off in the same manner: "Like this we will survive this pandemic successfully together. We are looking forward to having you as a customer in the future. Kind regards, Topics Travels GmbH". In appendix A, the text of the three emails, visualized within the look of an email software, can be seen in German.

Subjects

For this study, participants were recruited in Germany. There were no restrictions for the participants concerning their gender or education. They had to be 18 or older. Germans were chosen as participants because out of other European countries Germans are most likely to go on vacation outside of their home country (LaMondia, Snell & Bhat, 2010). In 2019, 55,2 mil Germans went on vacations that were longer than 5 days, in total 71 million vacations. 74% of these vacations were outside of Germany (Sonntag, 2020). So, it can be assumed that German population has been affected by the cancelations related to the Covid-19 pandemic.

In total there were 219 participants that filled out the survey completely. 12 Participants were excluded from the analysis, because they took more than 726 seconds, which equals about 12 minutes, to complete the survey. They were defined as extreme outliers. Some of these outliers took several hours to complete the survey.

It is assumed that they opened the link to the survey and did not start with it right away and kept it open until they found the time to finish it. So, the further research includes a total of 207 participants. The participants were equally distributed over the three conditions with 70 participants in the justification condition, 65 participants in the excuse condition and 72 participants in the no account condition. There were 143 female participants (69,1%) and 64 male participants (30,9%). A Chi-square test showed no significant relation between condition and gender ($\chi2$ (2) = 0.60, *p* = .740). Participants had a total mean age of 37,82 years (*SD* = 14.27, range 18-79). A one-way analysis of variance showed no significant effect of condition on age (*F* (2, 204) = 1.86, *p* = .165). So, age does not significantly differ between the three conditions.

A Chi-square test showed no significant relation between condition and education ($\chi2$ (12) = 6.78, *p* = .872). Most of the participants (31.9%) indicated that the Abitur, the German high school diploma, was their highest education. Followed by Bachelor graduates (16.9%) and Master graduates (15.5%). Then the participants with Realschulabschluss (12.6%) followed which is a secondary school certificate and the participants with Hauptschulabschluss (1.9%) which is a lower secondary school certificate. Two participants (1%) indicated that their highest education was a PhD. 42 Participants (20.3%) choose another education level. Their individual answers ranged from state examinations that are part of becoming a teacher in Germany, vocational training graduates and the *Diplom* which nowadays is the equivalent of a Master.

74,4% of the participants (*n* = 154) had to change their travel plans due to the pandemic. 25,6% of the participants (*n* = 53) did not have to change their travel plans due to the pandemic. Out of the 154 participants that had to change their travel plans due to the pandemic, 46 (22,2%) accepted a voucher as compensation while 68 (32,9%) did not accept a voucher and 40 (19,3%) had no voucher offered to them.

Research Design

This study has a between-subjects design. The between-subjects factor is the account type which has three levels: justification, excuse and no account. There are three dependent variables: attitude towards the company, satisfaction with the voucher solution and intention to accept the voucher. The analytical model of the current study can be seen in Figure 1.

Figure 1

Analytical Model
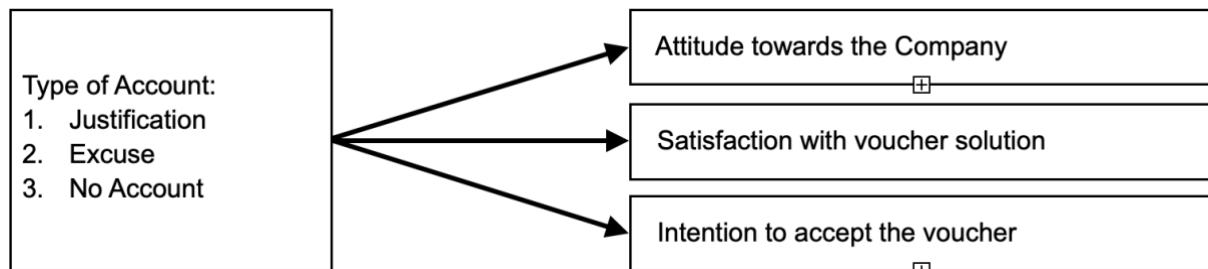
Instrumentation

The instrument to measure each dependent variable was a questionnaire with several items. Three dependent variables were measured within this study.

First, the satisfaction with the voucher solution was measured with five items developed by Webster and Sundaram (1998). The five items were the following statements: "I am satisfied with the firm's response", "The firm's response greatly exceeds my expectation", "The service quality was very high", "The firm's response left me with pleasant feeling", and "I am disgruntled with firm's response". The scores for the fifth item were mirrored. The participants rated their opinion towards these items on a seven-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree). In their original scale Webster and Sundaram (1998) had the additional item "I am happy with the firm's response". Because when translated to German, it has a similar meaning as the first item, it was chosen to remove it from the survey for this study. The reliability of the scale for the satisfaction with the voucher solution was good: α = .88. Consequently, the mean of all five items was used to calculate the compound variable "satisfaction with the voucher solution", which was used in the further analyses.

Second, the intention to accept the voucher was measured with a one item, seven-point Likert scale ranging from 1 (strongly disagree) to 7 (strongly agree). The item was: "I am willing to accept the offered voucher solution".

Third, the attitude towards the company was tested with a nine-item, seven-point semantic differential scale. The items followed the statement "Describe your general attitude towards the travel agency. The travel agency is ...". The first five items, bipolar adjectives, were developed by Spears and Singh (2004): "unappealing – appealing", "bad – good", "unpleasant – pleasant", "unfavorable – favorable" and "unlikable – likable". Four items, bipolar adjectives, were adapted from Hoeken, Hornikx and Hustinx (2019): "untrustworthy – trustworthy", "dishonest – honest",

"incompetent – competent" and "unwise – wise". The reliability of the scale, including all nine items, for the attitude towards the company was good: α = .97. Consequently, the mean of all nine items was used to calculate the compound variable "attitude towards the company", which was used in the further analyses.

Additionally, the participants were asked if they themselves had real life experiences with cancelled travel plans due to the pandemic, as a control question, to investigate whether the answers of participants that had to cancel plans differed from the answers of participants that did not have to cancel plans. Participants were presented with the question: "Did you have to change your travel plans last year due to the pandemic?" The possible answers were "yes" and "no". If they chose "yes" the participants were presented with an additional question about whether they accepted a voucher as compensation for their lost travel expenses. They were asked: "Did you accept a voucher solution as compensation?". The possible answers were "yes", "no" and "there was no voucher offered". This variable was called "changed travel plans".

Procedure

The survey was conducted with the online questionnaire program Qualtrics. The questionnaire was spread by email and social media in the social network of the researcher. The participation was voluntary, and participants were not compensated. In a variant of snowball sampling, participants were asked to recruit friends or people within their personal network. The procedure of the questionnaire was the same for all respondents. Participants were assigned to one of the three conditions (justification, excuse or no account) at random. At the beginning of the survey, the participants were presented with a brief description of the current study. They were informed that their data will be processed anonymously, informed consent was secured. Demographic questions about age, gender and education were asked. One control question about whether their own travel plans have been affected by the pandemic followed. Afterwards they were presented with a hypothetical scenario about a cancelled tour due to the pandemic. The participants were asked to imagine that it is their trip that has been canceled. They were presented with a fictional email from a fictional tourism agency in which was explained why the tour has been cancelled and a voucher solution was proposed. In the first condition the voucher solution was accompanied by a justification and in the second condition the voucher solution was accompanied by an excuse. In the third condition the email did not include an account.

Then, the participants were asked to answer several questions about their attitude towards the company, their satisfaction with the voucher solution and their intention to accept the voucher. On average, participants took 246 seconds which equals 4,1 minutes to complete the survey (*SD* = 107.39, range 95-636). At the end, participants were thanked for their participation.

Statistical Treatment

The data were analyzed with the program IBM SPSS Statistics 25. The main effects were analyzed with a one-way MANOVA to measure the effect of accounts on the attitude towards the company, the satisfaction with the voucher solution and the intention to accept the voucher per condition. Additionally, a two-way MANOVA was conducted to measure if the control variable "changed travel plans" had an effect on the dependent variables.

Results

Effect of account type on the dependent variables

A one-way multivariate analysis for satisfaction with the voucher solution, attitude towards the company and intention to accept the voucher, with account as factor, found no significant multivariate effect of account (F (6, 406) = 1.13, *p* = .343) (see Table 1).

Table 1

Means and standard deviations for the factor account on the dependent variables (1 = strongly disagree, 7 = strongly agree)

Dependent Variable	Account	Mean	*SD*	*n*
Satisfaction with the voucher solution	Justification	4.31	1.24	70
	Excuse	4.08	1.38	65
	No Account	4.49	1.21	72
	Total	4.30	1.28	207
Intention to accept the voucher	Justification	4.34	1.80	70
	Excuse	4.46	1.71	65
	No Account	4.75	1.91	72
	Total	4.52	1.81	207
Attitude towards the company	Justification	4.81	1.57	70

	Excuse		4.55	1.39	65
	No Account		4.95	1.32	72
	Total		4.78	1.43	207

Effect of "changed travel plans" and account on the dependent variables

A two-way multivariate analysis for satisfaction with the voucher solution, attitude towards the company and intention to accept the voucher, with account and "changed travel plans" as factors, found no significant multivariate effect of account (F(df) < 1, p = .903) or "changed travel plans" (F(df) < 1, p = .550). The interaction effect between account and "changed travel plans" on the dependent variables turned out to be non-significant (F(df) < 1, p = .464) (see Table 2).

Table 2

Means and standard deviations for the factors account and "changed travel plans" on the dependent variables (1 = strongly disagree, 7 = strongly agree)

Dependent Variable	Account	Travel Changes	Mean	*SD*	*n*
Attitude towards the company	Justification	Yes	4.90	1.51	54
		No	4.51	1.78	16
		Total	4.81	1.57	70
	Excuse	Yes	4.46	1.52	44
		No	4.73	1.09	21
		Total	4.55	1.39	65
	No Account	Yes	5.02	1.37	56
		No	4.72	1.11	16
		Total	4.95	1.32	72
	Total	Yes	4.82	1.47	154
		No	4.66	1.32	53
		Total	4.78	1.43	207
Satisfaction with the voucher	Justification	Yes	4.36	1.30	54
		No	4.16	1.03	16
		Total	4.31	1.24	70
	Excuse	Yes	4.09	1.40	44

		No	4.08	1.37	21
		Total	4.08	1.38	65
	No Account	Yes	4.64	1.19	56
		No	3.98	1.20	16
		Total	4.49	1.21	72
	Total	Yes	4.38	1.30	154
		No	4.07	1.21	53
		Total	4.30	1.28	207
Intention to accept the voucher	Justification	Yes	4.30	1.81	54
		No	4.50	1.75	16
		Total	4.34	1.80	70
	Excuse	Yes	4.52	1.58	44
		No	4.33	1.98	21
		Total	4.46	1.71	65
	No Account	Yes	4.95	1.84	56
		No	4.06	2.05	16
		Total	4.75	1.91	72
	Total	Yes	4.60	1.78	154
		No	4.30	1.91	53
		Total	4.52	1.81	207

Conclusion and Discussion

The purpose of this study was to investigate the effect of account type (justification, excuse, no account) on the attitude towards the company, satisfaction with the voucher solution and the intention to accept the voucher as compensation for lost travel expenses. In the present study the used account types had no effect on the dependent variables. The first hypothesis, in which excuses and justifications were expected to lead to higher values on the dependent variables compared to providing no account was not supported. The second hypothesis, in which a justification was expected to lead to higher values on the dependent variables compared to providing an excuse was not supported.

The results of the current study are not in line with the previously mentioned studies, which, in contrast to the current study, found that accounts can influence the satisfaction with the voucher solution (Bradley & Sparks, 2012; Conlon & Murrey,

1996). A possible reason for that could be that these studies researched different contexts compared to the context in the present study: Bradley and Sparks (2012) researched accounts in a setting where guests of a restaurant had a long waiting time before the waiter was able to seat them while Conlon and Murrey (1996) let their participants write complaint letters concerning dissatisfaction with a product, that the participants bought, to the respective company. A vacation is much more expensive than the previously researched products (e.g., shopping for products) and services (e.g., eating at a restaurant). The price of the vacation, although not mentioned in the email, might have been present in the participants minds, was too high for accounts to be effective. In previous literature, product price was negatively related to satisfaction with the account and future purchase intention (Conlon & Murrey, 1996). So, accounts were less effective when the product was more expensive. This finding could be an explanation for the insignificant results in the present study. Thus, accounts might work to some extent, but when the financial burden is too high, accounts are not effective anymore. Future research could investigate where the financial threshold lies at which accounts stop being effective.

The researched situation around the COVID-19 pandemic is very unique, because everyone's life was affected, not only their travel plans. There are many factors, such as the financial situation of the participants, that were not controlled for in this study that affect the personal situation of the participants. The participants might be uncertain about their own future state of affairs. For example, it is not known if the participants themselves got into a personal financial crisis, because they might have lost their income, or their income decreased. In Germany, the rate of unemployment increased during the pandemic. In total, the federal labor office states that there are 453.000 more people unemployed compared to the expected amount of people without the pandemic (Bundesagentur für Arbeit, 2021). Although accounts can be effective in crises that do not affect the personal situation of participants, they might not be effective in crises that affect the personal and financial situation of the participants. Future research should take into account in what ways the personal situation of the participants, including their financial position, changed because of the pandemic as a control variable.

The results of the current study are not in line with studies that were conducted in conversational contexts (e.g., Baranova & Dingemanse, 2016; Houtkoop-Steenstra, 1990; Waring, 2007; Parry, 2009). In these studies, it was found that speakers use

accounts to provide information, explain actions, support claims and persuade others. In contrast, in the present study accounts in the current context of service recovery through email customer service communication where not found to be useful tools in persuading customers to accept the voucher solution as compensation. A possible reason could be, that the present context was not a face-to-face conversational interaction like in the previously described studies, but communication via email within a hypothetical scenario. It could be argued that because the situation was hypothetical, that there was no threat to the face of the participants. Thus, politeness theory might not be applicable in hypothetical email communication. Maybe the media richness of a phone call or face-to-face interaction between customers and customer service representatives would increase the ability of accounts to influence customers in the desired manner that email communication was not able to. That the setting was hypothetical can be seen as a limitation. In future research this study setup could be tested in a more realistic setting.

In the present study accounts were not found to persuade customers to accept the voucher. This result is not in line with the study by Waring (2007) who found that accounts can help to manage resistance towards an advice. It was assumed that accounts can also help to manage resistance towards accepting the voucher. A possible explanation why the participants did not intend to accept the voucher more often is the fact that the German culture scores high on the uncertainty avoidance scale by Hofstede (2001). Uncertainty Avoidance is one out of six cultural dimensions, that describes the extent to which members of a society are comfortable with ambiguous and uncertain situations. Cultures that score high on uncertainty avoidance try to control the future as much as possible (Hofstede, 2001). Accepting a voucher during a pandemic is risky, because it is not possible to know if the tourism agency will survive the crisis. Therefore, a refund would provide more certainty and security to people's minds. In the future, offering a voucher as compensation could be tested in a situation where the bankruptcy of the company is not a possible outcome of the crisis, to overcome the uncertainty avoidance.

In general, participants rated the dependent variables neutrally, leaning a bit more towards the positive side of the scale. So, customers have neutral evaluations regardless of what account is provided in the email. Therefore, it is suggested that the customer service representatives need stronger tools that can persuade the customer to accept the voucher solution. There are many more service recovery actions that can

help the company to have a successful service recovery process. Often, companies combine several service recovery actions. For example, accounts are often accompanied by an apology (Conlon & Murray, 1996). Therefore, a combination of different service recovery actions might be useful to achieve the company's goal of keeping customers satisfied and persuading them to accept a voucher as compensation. In the current study, only accounts in combination with the voucher as compensation and no other additional service recovery actions were investigated. Therefore, in future research different service recovery actions should be combined in the experiment to see if the results would be different.

The results from the present study are not only relevant for the tourism industry but for every industry that wants to convince customers to accept a voucher solution as compensation. For example, vouchers could be offered for cancelled concerts, festivals, theaters, art exhibitions, guided tours, courses for any profession (e.g., cooking skills, computer skills, etc.). Nevertheless, a vacation during a pandemic cannot be compared with these one-time events that are of a smaller level of severity. Because accounts were found to be effective in smaller scale contexts it could be hypothesized that accounts have more influence in these situations. The goal of the mentioned industries and the tourism industry is similar, because they aim to convince customers to take a voucher as compensation. Future research should investigate if accounts are effective in persuading customers to accept a voucher in situations where the product or service in question is not as expensive as a vacation. Additionally, different types of crises should be compared, where a voucher as compensation is relevant. Within the pandemic it is clear that the company is not responsible for the crisis. Future studies should research the effectiveness of accounts within different crisis contexts. The crisis contexts could be crises that are not caused by the company versus crises that are caused by the company.

Summarized, the effectiveness of accounts seems to have a limit, because they were found to be effective when used in conversational contexts (e.g., Baranova & Dingemanse, 2016; Houtkoop-Steenstra, 1990; Waring, 2007; Parry, 2009) and within smaller scale corporate situations in customer service communication (e.g., Bradley & Sparks, 2012; Conlon & Murrey, 1996), but not when the product, here a vacation, is considered to have a high price and not when the context is too complex within a global pandemic. Therefore, the theoretical contribution of the present research is, that the effectiveness of accounts is limited and is depending on the type of product and crisis.

The practical contribution of the present research is, that tourism agencies are not able to solely rely on account to persuade customers to accept the voucher as compensation in the context of a global pandemic. It is suspected that tourism agencies need more or stronger tools in the service recovery process during the Covid-19 pandemic, for example a combination of different service recovery actions such as apology, account and compensation combined. They could consider using accounts in situations that do not impact the personal or financial situation of the participants but rather in situations where the financial consequences of service failure are not as high as the costs of a vacation.

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A. Materials

Justification Condition

Ihre Reise bei uns

🖨 💾 Vollansicht ☆

∨ Von: **Topics Reisen**

05.04.2020 um 14:38 Uhr ℹ

Sehr geehrte Frau Mustermann /
Sehr geehrter Herr Mustermann,

wie Sie wissen hat die anhaltende
Coronapandemie die Tourismusindustrie
schwer getroffen. Daher müssen wir Sie
leider informieren, dass Ihre geplante
Reise im Juni 2020 aufgrund von neuen
Reisebeschränkungen abgesagt wird. Wir
möchten Ihnen einen Voucher in Höhe
der von Ihnen bereits geleisteten
Anzahlung als Kompensation anbieten.
Diesen können Sie für zukünftige Reisen
bei uns einlösen. Durch Ihre Annahme
des Vouchers ermöglichen Sie uns, Ihre
Anzahlung auf unserem
Konto zu behalten, sodass wir unsere
Reisen auch in der Zukunft anbieten
können. Auf diese Weise können
wir die Krise gemeinsam überstehen.

Wir freuen uns, Sie in der Zukunft wieder
als unsere Kunden begrüßen zu dürfen.
Mit freundlichen Grüßen,
Topics Reisen GmbH

Excuse Condition

Ihre Reise bei uns

🖨 💾 Vollansicht ☆

⌄ **Von: Topics Reisen**

05.04.2020 um 14:38 Uhr ℹ️

Sehr geehrte Frau Mustermann /
Sehr geehrter Herr Mustermann,

wie Sie wissen hat die anhaltende Coronapandemie die Tourismusindustrie schwer getroffen. Daher müssen wir Sie leider wissen lassen, dass Ihre geplante Reise im Juni 2020 aufgrund von neuen Reisebeschränkungen abgesagt wird. Wir möchten Ihnen einen Voucher in Höhe der von Ihnen bereits geleisteten Anzahlung als Kompensation anbieten. Diesen können Sie für zukünftige Reisen bei uns einlösen. Normalerweise wäre das nicht unsere bevorzugte Vorgehensweise, allerdings hat uns die Pandemie keine Wahl gelassen. Auf diese Weise können wir die Krise gemeinsam überstehen.

Wir freuen uns, Sie in der Zukunft wieder als unseren Kunden begrüßen zu dürfen.
Mit freundlichen Grüßen,
Topics Reisen GmbH

No Account Condition

Ihre Reise bei uns

Von: **Topics Reisen**   05.04.2020 um 14:38 Uhr

Sehr geehrte Frau Mustermann /
Sehr geehrter Herr Mustermann,

wie Sie wissen hat die anhaltende Coronapandemie die Tourismusindustrie schwer getroffen. Daher müssen wir Sie leider wissen lassen, dass Ihre geplante Reise im Juni 2020 aufgrund von neuen Reisebeschränkungen abgesagt wird. Wir möchten Ihnen einen Voucher in Höhe der von Ihnen bereits geleisteten Anzahlung als Kompensation anbieten. Diesen können Sie für zukünftige Reisen bei uns einlösen. Auf diese Weise können wir die Krise gemeinsam überstehen.

Wir freuen uns, Sie in der Zukunft wieder als unseren Kunden begrüßen zu dürfen.
Mit freundlichen Grüßen,
Topics Reisen GmbH

B. Declaration plagiarism and fraud

The undersigned

[first name, surname, and student number],

Theresa Maria Wirtz, s1059507

Master's student at the Radboud University Faculty of Arts,

declares that the assessed thesis is entirely original and was written exclusively by herself. The undersigned has indicated explicitly and in detail where all the information and ideas derived from other sources can be found. The research data presented in this thesis were collected by the undersigned herself using the methods described in this thesis.

Place and date:

Bornheim, Germany
21.06.2021

Signature