

Factors Influencing the Tipping Propensity of Restaurant Customers: A Study in 5 Star Hotels a La Carte Restaurants

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Abstract

The purpose of this study was to determine the factors which influence the tipping propensity of customers in a la carte restaurants of hotels. The sample group of the study consists of tourists who were accommodated at 5 star hotels in the center of Antalya province between July and September of 2012. A questionnaire taken from a study carried out by Ineson and Martin (1999) which measured the tipping propensities of restaurant customers was used as a data collection tool for the application and data was obtained from a total of 583 tourists. Descriptive analyses such as arithmetical average and standard deviation and statistical tests such as factor analysis, reliability analysis, t-test and variance analysis were used to analyze the collected data. The study revealed that the most important factors influencing the tipping propensity of the participants dining at a la carte restaurants of 5 star hotels were transactionalisation and product quality. The other results of the study revealed that the element of presentability had a more influential impact on the tipping propensity of individuals with high income levels. Product quality had more impact on the tipping propensity of individuals in young age groups than on the tipping propensities of middle-aged (adult) groups. Value for money has a greater impact on the tipping propensities of Swiss and British customers. In addition, customers in the high level income group are more influenced in their tipping propensities by value for money.

Key Words: tipping, a la carte restaurant, 5 star hotels, Antalya

1. Introduction

Tips have become a prominent element particularly in the food services industry (Brewster, 2013). The annual amount of tips given to employees working in the food industry in the United States of America is almost 42 billion dollars (Azar, 2009). A tip is defined as a fee paid by customers to personnel on a voluntary basis (Ineson & Martin, 1999).

Tipping is an economic phenomenon consisting of a voluntary payment by customers for services received. One of the reasons people are motivated to tip are social norms. Social norms can be explained in two ways. They are internal and external sources. External sources consist of social pressure generated by peer pressure. Dining with other people may generate social pressure in terms of who is going to tip. Internal sources consist of a feeling of guilt and unfair behavior on the part of the individual who has failed to tip. Another motivation why people tend to tip is that they hope to receive the same service again in the future. Of course this is valid for people who intend to receive service in the future from the same enterprise. Better service in the future can be ensured by giving a good tip for good service. In addition to these two motivations the desire of a customer to show his appreciation for received service, wanting to show that he is a generous individual as well as make a power play can be listed among some other motivations (Azar, 2004).

The purpose of this study was to determine the factors which influence the tipping propensity of customers in a la carte restaurants of hotels. In order to achieve this objective a survey was carried out in various a la carte restaurants of 5 star hotels operating in the center of Antalya province which is one of the major tourism centers in Turkey. According to the data of Turkish Statistical Institute (2012) Turkey ranked 6th in terms of international tourists hosted in 2012. 36.776.645 persons visited Turkey in 2012 and 28% (10 298 769 foreign tourists) of these visitors were hosted only in Antalya province the same year. Today Antalya province has demonstrated the uniqueness of the region with the archeological, cultural, natural-geographical resources it has on the Mediterranean coastal zone (Cevher, 2012).

2. Literature Review

In many countries customers tip those who serve them in the service industry. Bartenders, barbers, concierges, cruise ship personnel, doormen, golf caddies, hotel maids, musicians, restaurant waiters and tour guides are among staff who are tipped by customers. Even if a tip given to an employee by a single customer is small it cannot be considered insignificant (Lynn, Jabbour, & Kim, 2012).

There are various opinions about the origin of tipping (Azar, 2007). According to Hemenway (1993), tipping hails to the Roman era and even beyond. According to Schein, Jablonski and Wohlfahrt (1984) the origins of tipping go way back to the era of the feudal lords. Feudal lords used to give money to beggars when they encountered groups of beggars in order to pass safely. According to Segrave (1998) tipping may have started in the middle ages. The Master Lords of that era used to give extra money to the butlers in their mansions for a job well done. According to Brenner (2001) tipping originates to the local bars and coffeehouses of 16th century England (Azar, 2007).

There are numerous studies regarding tipping in tourism related literature (for ex. Dewald, 2003; Lynn & Thomas-Haysbert, 2003; McCall & Lynn, 2009; Lynn, 2009; Seiter & Weger, 2010; Azar, 2010; Liraz, 2012). Most of these studies involve restaurants. According to a study carried out by Dewald (2003) on 342 restaurant customers in Hong Kong there was a positive relationship between bill size and frequency of visits and the amount of tips. The author revealed that the value for money paid by customers in Hong Kong was reflected in the form of increased tips. According to another result of the study it was determined that there was a negative relationship between the number of individuals and the amount of the tip. In addition, the study of the author also determined that customers paying cash tipped more than customers using credit cards. According to a study carried out by Lynn and Thomas-Haysbert (2003) with 1005 individuals over the telephone, black restaurant customers tipped less than white customers.

McCall and Lynn (2009) carried out a study regarding the perception of restaurant employees in terms of tipping. According to the study carried out by the authors restaurant employees thought that regulars and male customers were the best tipplers. According to the employees youth were the worst tipplers. According to a study carried by Lynn (2009) regarding the reasons why customers tipped, black customers tipped in order not to appear indigent. The study revealed that elderly customers tended to tip in order to appear generous. The author concluded that gender, education and income did not influence tipping. Seiter and Weger (2010) made a study on whether compliments, gender of the waiters and the number of diners in a group influenced tipping. The authors concluded that compliments to customers and the number of persons influenced tipping while the gender of the staff providing the service did not.

Azar (2010) executed a study on what motivated American and Israeli restaurant customers to tip. The author concluded that American customers were motivated to tip mainly by social norms. This was followed by the desire to show appreciation and ensure additional income to the waiters. Israeli customers are motivated to tip in order to show their appreciation. According to the study carried by Liraz (2012) with 129 Israeli restaurant customers, there was a significant relationship between service quality and the amount of the tip. The study revealed that customers who appreciated the quality of the service tipped much more than customers who were less satisfied.

3. Methodology

The target population of this study which aimed at determining the factors which influenced the tipping propensities of the customers of a la carte restaurants of hotels consisted of tourists who were hosted by 5 star hotels in the center of Antalya province between July and September in 2012. Convenience sampling method was used to determine the characteristics of the representative target population of the study.

Accordingly, the size of the sample was calculated according to the formula $n = \sigma^2 \cdot Z_{\alpha}^2 / d^2$ which was recommended for large populations and qualitative research (Özdamar, 2003). Standard deviation $\sigma=1$ and $d=0,10$ and $\alpha=0,05$ as maximum allowable difference of effect size between the target population and sample which corresponds to the theoretical value of $Z_{0,05}=1,96$ were used to establish the parameters of the formula and the minimum sample size calculated with the formula was 385. In order to determine the number of 5 star hotels in central Antalya province contact was made with Antalya Province Tourism Directorate which reported the number to be 27. A total of 810 questionnaires were distributed evenly among these 27 hotels. 600 of these 810 questionnaires were returned. 17 out of the 600 returned questionnaires which were incomplete and erroneous were excluded from the assessment and a total of 583 questionnaires were evaluated.

The questionnaire which was used as a data gathering tool for the study consisted of two parts. The first part consisted of personal characteristics of the participants (gender, age, marital status, nationality, education status, profession, income level) while the second part consisted of 22 items and six basic dimensions (presentability, transactionalisation, perpetuity of standards, product quality, value for money and adequacy) which form the basis of the propensity to tip. The questions related to this scale have been taken from the study by Ineson and Martin (1999). Six statements of this scale have been eliminated from the survey by getting the opinions of three academicians that are experts in their fields. Thus 16 statements have been utilized to determine the propensity for tipping. According to Hair, Black, Babin and Anderson (2009:116) factor loads less than 0.40 are evaluated as low factor loads. For this reason the factor loads of three statements have been excluded from the factor analysis because they are less than 0.40. For this reason the scale for the propensity for tipping of this study consists of 4 dimensions and 13 statements. The survey was applied by translating the individual characteristics of the respondents and the questionnaire consisting of the relevant scaling factors into German, English and Russian. The five point likert scale was used to grade the compatibility levels of each statement made by the respondents in this part as “Not all effective =1”, “Slightly effective =2”, “Moderately effective =3”, “Very effective =4” and “Extremely effective =5”.

Arithmetical average and standard deviation values were calculated in order to portray the factors which influenced the tipping propensities of the customers of a la carte restaurants of 5 star hotels in the study. In addition, parametric tests were used to analyze whether the demographic characteristics of the customers were reflected as significant differences in the factors influencing the propensities of restaurant customers. A “normal distribution fitness test” which was necessary to carry out parametric tests in the study was executed. According to this analysis the data obtained from the study had normal distribution ($p:0,099$; $p>0,05$). A “t-test” for groups with two variables (gender, marital status) and “One-Way ANOVA” for groups with more than two variables (age, nationality, education level, income, profession) were used to analyze and benchmark the factors influencing the tipping propensities of restaurant customers according to demographical characteristics. In addition, “Multiple Comparison-Tukey HSD-Analysis” was used to display which groups with more than two variables differed. Furthermore, factor analysis was implemented in the study for the structural validation of the tipping propensity scale and Cronbach’s Alpha coefficients were calculated to test the reliability of the internal consistency. IBM SPSS 20.0 for Windows packaged software was used to analyze the acquired data.

4. Research Questions

The overall objective of this study was to determine the factors which influence the tipping propensities of customers of a la carte restaurants of hotels. In line with this overall objective answers were sought to the following questions:

Q 1: Which factors influence the tipping propensities of customers of a la carte restaurants of hotels?

Q 2: Do the factors which influence the tipping propensities of customers of a la carte restaurants of hotels differ significantly according to their demographic characteristics (gender, age, marital status, nationality, education level, income, profession) of the customers?

5. Study Findings

Table 1 shows the distribution of the characteristics of the respondents in the sample group of the study.

Table 1: Demographic Profile of Respondents (n=583)

Variable	Categories	Frequency	Percentage
Gender	Male	241	41,3
	Female	339	58,1
	Missing value	3	,5
Age	20 and below	54	9,3
	21-30	161	27,6
	31-40	150	25,7
	41-50	71	12,2
	51-60	67	11,5
	61 and above	69	11,8
	Missing	11	1,9
Marital Status	Married	262	44,9
	Single	310	53,2
	Missing	11	1,9
Nationality	German	267	45,9
	Russian	123	21,1
	Others (Dutch, Czech, English etc.)	183	31,4
	Missing value	10	1,7
Education Level	Primary Graduate	56	9,6
	High School	140	24,0
	Associate degree	179	30,7
	Undergraduate	154	26,4
	Postgraduate	44	7,5
	Missing value	10	1,7
Income (Monthly)	1000 €or below	92	15,8
	1001-2000 €	138	23,7
	2001-3000 €	149	25,6
	3001-4000 €	74	12,7
	4001-5000 €	73	12,5
	5001 €or more	43	7,4
	Missing value	14	2,4
Profession	Worker	96	16,5
	Self-employed person (lawyer, pharmacist, Engineer etc.)	105	18,0
	Civil servant	58	9,9
	Retired	51	8,7
	Student	111	19,0
	Private Sector	122	20,9
	Others (Housewife, unemployed etc.)	27	4,6
	Missing value	13	2,2

According to the data in Table 1 41,3% of the respondents were male while 58,1% were female. 9,3% of the respondents were 20 years old or under, 27,6% were in the 21-30 age group, 25,7% were between the age of 31-40, 12,2% were between 41-50, 11,5% were 51-60 years of age while 11,8% were 61 and above. 44,9% of the respondents were married while 53,2% were single. 45,9% of the respondents were German, 21,1% were Russian and 31,4% consisted of tourists of other nationalities. 9,6% of the respondents were elementary school graduates, 24,0% had graduated from high school, 30,7% had associate degrees, 26,4% were university and 7,5% had under and postgraduate degrees.

15,8% of the respondents claimed monthly incomes of 1000 Euro and less, 23,7% earned between 1001-2000 Euro, 25,6% had incomes of 2001-3000 Euro, 12,7% earned between 3001-4000 Euro, 12,5% earned between 4001-5000 Euro and 7,4% claimed monthly incomes over 5001 Euro. In conclusion, 16,5% of the respondents in the survey claimed to be workers, 18,0% were self-employed, 9,9% were civil servants, 19,0% were students, 8,7% were retired and 20,9% were employed in the private sector.

The factor analysis and reliability analysis (Cronbach's Alpha) results applied in terms of the scale measuring the tipping propensities of customers in the study as well as the arithmetical average values pertaining to the statements of tipping propensities of the respondents are presented in Table 2.

It has been determined that the eigenvalue of the tipping propensity scale is more than 1 and that 63,036% of the total variance is explained under four factors. Item related factor loads and material-scale correlations are all above the value of 0,40. On the other hand, the factor analysis applied for the scales the Bartlett's test results have determined that factor analysis is applicable ($p < 0,01$) while the Kaiser-Meyer-Olkin values indicate that the level of the sample volume is sufficient. Furthermore, it has been determined that all the Cronbach's Alpha values calculated in terms of the scale and sub-dimensions are above the value of 0,60. These values conclude that the internal consistency levels of the scales are sufficient.

On examination of the arithmetical averages in Table 2 it is evident that the scores for the extent of tipping propensity is more than 3 points which is a medium value in the interval of 1-5 points. It is evident that the arithmetical averages of "transactionalisation" and "product quality" ($\bar{X}=3,61$) are the same and have the highest mean values. According to these results the tipping propensities of the customers of a la carte restaurants in 5 star hotels operating in the city center of Antalya are influenced mainly by factors such as being served food of an appropriate temperature, that the ordered dishes meet expectations, that the service equipments are clean, that service staff do not apply hard sell tactics, that service staff apologize for any mistakes, that the service staff enjoy their work, are friendly and are easily able to establish a rapport. It was determined that the element with the lowest arithmetical average ($\bar{X}=3,09$) was the "value for money" element. According to this result the factors which had the least influence on the tipping propensities of customers were large servings and failure to get value for money and getting more than anticipated in terms of "value for money".

Table 2: Factor Analysis of the Tipping Propensity of Restaurant Customers

Factors	Factor Weight	Eigen-Value	Announced Variance %	Cronbach Alpha	Mean (μ)	F	p
Factor 1: Presentability		4.638	35.67	.7352	3.47	18.0690	0.000
The helpfulness of service personnel	.756				3.52		
The cleanliness of service personnel	.729				3.23		
Reasonable waiting time	.671				3.54		
The good communication of service personnel	.662				3.59		
Factor 2: Transactionalisation		1.358	10.44	.7548	3.61	1.1696	0.002
No hard sell tactics by service personnel	.820				3.62		
Service personnel apologize for service related mistakes	.723				3.59		
Service personnel enjoy their work	.671				3.62		
Service personnel friendly and easy to talk	.607				3.57		
Factor 3: Product Quality		1.143	8.79	.6307	3.61	1.0260	0.022
Orders are served at an appropriate temperature	.711				3.63		
Satisfaction with the meal served	.641				3.66		
The cleanliness of service equipment	.540				3.56		
Factor 4: Value for money		1.056	8.12	.7755	3.09	39.7536	0.000
Good value for money and large servings	.872				2.95		
Value for money better than expected	.811				3.23		
Total Announced Variance (63.036)							

Note: Basic Components Factor Analysis with Varimax Rotation Kaiser-Meyer-Olkin Sampling Sufficiency = .856. Bartlett's Test of Sphericity: $p < .000$ (Chi-Square 2025.925 df = 78).

The results of the t-tests executed in order to find out whether there was a significant difference in the 0,05 significance levels of the gender and marital status of a la carte restaurant customers of hotels are given in Table 3.

Table 3: Comparison of Factors Influencing the Tipping Propensities of Restaurant Customers According to Their Gender and Marital Status (t-test)

Category Factor	Değişken	Number (N)	Mean	S.D.	t-value	p-value
Presentability	Male	227	3,47	0,86	-0,024	0,157
	Female	334	3,47	0,80		
Transactionalisation	Male	224	3,55	0,83	-1,33	0,550
	Female	325	3,65	0,83		
Product Quality	Male	232	3,61	0,92	-0,018	0,102
	Female	330	3,61	0,83		
Value for money	Male	238	3,15	1,18	1,008	0,192
	Female	334	3,06	1,12		
Presentability	Married	248	3,48	0,80	-0,071	0,704
	Single	305	3,48	0,84		
Transactionalisation	Married	242	3,60	0,80	-0,352	0,512
	Single	299	3,62	0,84		
Product Quality	Married	250	3,58	0,85	-1,020	0,979
	Married	305	3,65	0,87		
Value for money	Married	256	3,05	1,15	-1,043	0,935
	Single	308	3,15	1,15		

According to the findings in Table 3 no significant difference could be found in the 0,05 significance level in terms of the gender and marital status of restaurant customers ($p > 0,05$). The results of the “One-Way ANOVA” carried out to determine whether there was a significant difference in the 0,05 significance level of hotel restaurant customers in terms of their professions, incomes, ages, nationalities and education levels and the results of the “Multiple Comparison-Tukey HSD-Analysis” carried out to determine among which groups with more than two variables differences incurred are presented in Table 4. The homogeneity test of variances which is the basic assumption of One-Way ANOVA was applied in all dimensions and it was determined that the variances were homogenous because p values (Sig.) were larger than 0,05. According to the findings in Table 4 a significant difference in the 0,05 significance level between the tipping propensity factor and profession groups incurring in terms of “presentability”. According to Table 4 “presentability” in the a la carte restaurants of hotels influenced the tipping propensities of private sector employees ($x=3,80$) more than students ($x=3,34$), workers ($x=3,31$) and pensioners ($x=3,19$).

In terms of “presentability” a significant difference in the 0,05 significance level between the tipping propensity factor and income groups is observed. According to Table 4 “presentability” influences the tipping propensities of those in the 4001–5000 € ($x=3,71$) income bracket more than those in the 2001–3000 € ($x=3,62$), 1000 € or less ($x=3,24$) and 3001–4000 € ($x=3,29$) income groups. According to these results it can be asserted that tippers in the high income level groups give more importance to “presentability”. Similarly there is a significant difference in the 0,05 significance level between the “transactionalisation” factor tipping propensity and income groups. “Transactionalisation” in the a la carte restaurants of hotels influences the tipping propensities of individuals in the 4001–5000 € ($x=3,83$) income groups more than those in the 3001–4000 € ($x=3,37$) income groups.

According to the findings in Table 4 a significant difference in the 0,05 significance level between the tipping propensity factor and age groups incurring in terms of “product quality”. According to Table 4 the “product quality” presented in a la carte restaurants of hotels influences the tipping propensities of individuals in the 21–30 ($x=3,71$) age group more than those in the 41–50 ($x=3,36$) age group. The study determined that tippers in the young age groups prioritized “product quality” than those in the middle (adult) age group.

According to the findings in Table 4 a significant difference in the 0,05 significance level between the tipping propensity factor and nationality groups incurring in terms of “value for money”. According to Table 4 getting “value for money” in the a la carte restaurants of hotels influenced the tipping propensities of the Swiss ($x=2,98$) more than the tipping propensities of Scandinavians ($x=2,95$) and Germans ($x=2,77$). Furthermore, “value for money” influenced the tipping propensities of the British ($x=3,56$) more than the tipping propensities of Russians ($x=3,50$) and Germans ($x=2,77$). According to these results Swiss and British customers give more consideration for “value for money” when tipping. According to the findings in Table 4 a significant difference in the 0,05 significance level between the tipping propensity factor and education levels incurring in terms of “value for money”. According to Table 4 getting “value for money” in the a la carte restaurants of hotels influenced the tipping propensities of respondents with associate degrees ($x=3,26$) more than the tipping propensities of those who were high school graduates ($x=2,84$).

Furthermore, a significant difference was determined in the 0,05 significance level incurring in terms of “value for money” and profession groups. According to Table 4 getting “value for money” in the a la carte restaurants of hotels influenced the tipping propensities of private sector employees ($x=3,48$) more than the tipping propensities of self employed individuals ($x=3,01$), civil servants ($x=2,94$), workers ($x=2,91$), pensioners ($x=2,75$) and those in other professional groups ($x=2,66$).

Finally a significant difference in the 0,05 significance level between the tipping propensity factor and income groups incurring in terms of “value for money” has been determined. According to Table 4 getting “value for money” in the a la carte restaurants of hotels influenced the tipping propensities of respondents in the 4001–5000 € ($x=3,31$) income groups more than the tipping propensities of those in the 2001–3000 € ($x=3,29$) and 1001–2000 € ($x=2,79$) income groups. According to these results the tipping propensities of customers in the high income group is influenced more by “value for money”.

Table 4: Comparison of Factors Influencing the Tipping Propensities of Restaurant Customers According to Their Demographic Characteristics (ANOVA)

Category Factor	Groups	Number (N)	Mean	S.D.	f-Value	p-Value			
Presentability	Worker	94	3,31(a)	0,75	5,509	0,000			
	Civil servant	56	3,53	0,76					
	Student	109	3,34(c)	0,86					
	Retired	49	3,19(b)	0,81					
	Private Sector	115	3,80(a)(b)(c)	0,80					
	Self-employed person	102	3,56	0,83					
	Other (Housewife etc.)	26	3,37	0,88					
Presentability	1000 €or below	92	3,24(a)	0,83	4,896	0,000			
	1001-2000 €	134	3,43	0,73					
	2001-3000 €	146	3,62(a)	0,74					
	3001-4000 €	72	3,29(b)	0,92					
	4001-5000 €	69	3,71(a)(b)	0,80					
	5001 €or more	38	3,67	1,11					
Transactionalisation	1000 €or below	89	3,48	0,80	3,033	0,010			
	1001-2000 €	135	3,60	0,76					
	2001-3000 €	143	3,71	0,81					
	3001-4000 €	70	3,37(a)	0,88					
	4001-5000 €	68	3,83(a)	0,81					
	5001 €or more	37	3,66	1,01					
Product Quality	20 or below	53	3,62	0,85	2,825	0,016			
	21-30	157	3,71(a)	0,83					
	31-40	146	3,66	0,87					
	41-50	70	3,36(a)	0,94					
	51-60	64	3,77	0,84					
	61 or above	67	3,42	0,87					
	Other	17	3,47	1,08					
Value for money	Czech	28	3,91	1,04	9,087	0,000			
	German	265	2,77(a) (b)	1,07					
	Russian	121	3,50(b)	1,08					
	Scandinavian	36	2,95 (a)	1,20					
	British	31	3,56 (b)	1,16					
	Dutch	36	3,23	1,19					
	Swiss	31	2,98(a)	1,06					
	Other	17	3,47	1,08					
	Value for money	Primary Graduate	56	3,28			1,15	3,057	0,016
		High School	139	2,84(a)			1,19		
Vocational School		176	3,26(a)	1,07					
Undergraduate		150	3,10	1,15					
Master / Doctorate		44	3,02	1,23					
Value for money	Worker	94	2,91(a)	1,16	4,728	0,000			
	Civil servant	58	2,94(a)	1,15					
	Student	110	3,25	1,09					
	Retired	49	2,75(a)	1,06					
	Private Sector	120	3,48(a)	1,16					
	Self-employed person	104	3,01(a)	1,14					
	Other (Housewife etc.)	27	2,66(a)	1,02					
Value for money	1000 €or below	92	3,00	1,23	4,139	0,001			
	1001-2000 €	137	2,79(a)	1,02					
	2001-3000 €	148	3,29(a)	1,12					
	3001-4000 €	72	2,97	1,10					
	4001-5000 €	71	3,31(a)	1,15					
	5001 €or more	41	3,36	1,33					

Note: Comparison of the groups reveal that there is a significant difference between groups carrying the same letter ($p<0,05$).

6. Discussion and Conclusions

Tips are an important income source for many people working in the service industry. Many of those working in the service industry present all their skills in order to get tips from the customers they serve. This study which aimed at determining the factors which influence the tipping propensities of customers of a la carte restaurants of 5 star hotels indicated that the most important two factors influencing the tipping propensities of customers of a la carte restaurants of hotels were transactionalisation and product quality. The study carried out by Ineson and Martin (1999) reached similar results. The authors of the study determined that the most important factor influencing tipping propensities of restaurant customers was product quality. According to these results the tipping propensities of customers of a la carte restaurants of 5 star hotels are influenced by factors such as being served food of an appropriate temperature, that the ordered dishes meet expectations, that the service equipments are clean, that service staff refrain from hard sell tactics, that service staff apologize for any mistakes, that the service staff enjoy their work, are friendly and are easily able to establish a rapport.

Azar (2010) carried out a study regarding the tipping motivations of American and Israeli restaurant customers. The author concluded that social norms motivate American customers to tip. This motivation is followed by the desire to show appreciation and ensure additional income to waiters. The primary reason which motivates Israeli customers to tip is their desire to show their appreciation. A study carried out by Liraz (2012) consisting of 129 Israeli restaurant customers revealed that there was a significant affiliation between the quality of service and tip amounts.

This study determined that the presentability factor influenced the tipping propensities of private sector employees more than the tipping propensities of respondents in other professional groups (students, workers, pensioners). Furthermore, it was determined that high income respondents appreciated presentability more when tipping. The study also revealed that the tipping propensities of individuals in the young age groups in a la carte restaurants of hotels was more influenced by product quality in comparison with the tipping propensities of individuals in the middle age (adult) group. According to this result the tipping propensity of individuals in the young age group are more influenced by product quality than the individuals in the middle age (adult) group.

According to the study getting value for money in the a la carte restaurants of hotels influenced the tipping propensities of the Swiss more than the tipping propensities of Scandinavians and Germans. Furthermore, value for money influenced the tipping propensities of the British restaurant customers more than the tipping propensities of Russian and German customers. According to these results Swiss and British customers give more consideration for value for money when tipping. A study carried out by Dewald (2003) consisting of 342 restaurant customers in Hong Kong revealed that getting value for money enhanced the amount of tips paid by the customers in Hong Kong.

According to the study getting value for money in the a la carte restaurants of hotels influenced the tipping propensities of respondents with associate degrees more than the tipping propensities of those who were high school graduates. Furthermore, getting value for money in the a la carte restaurants of hotels influenced the tipping propensities of private sector employees more than the tipping propensities of respondents in other professional groups (self employed individuals, civil servants, workers and pensioners). In addition, it was determined that the tipping propensity of high income group restaurant customers was more influenced by value for money.

In order to assess the results of this study properly in future research it is necessary to take some limitations into consideration. The study targeted only a la carte restaurants of five star hotels. Future research in Turkey should include 1st and 2nd class restaurants which have been classified by tourism operation certificates of the Ministry of Culture and Tourism as well as other service sectors relevant to tourism (transfers, guide services, local transport, animation, etc.).

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