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COMPARISON OF SERVICE QUALITY OF TOURISM INDUSTRY BETWEEN BARCELONA AND ISTANBUL

[1*]Azadeh Taghinia Hejabi, [2]Poolad Daneshvar
[1]Student, Department of Business Management Program, Institute of Social Sciences, Istanbul Aydin University, Istanbul, Turkey
[2]Lecturer of vocational school, Foreign Trade department, Istanbul Aydin University, Istanbul, Turkey
*Corresponding author email: azadeh.Taghinia@gmail.com

ABSTRACT
This study deals with the concept of service quality and has demonstrated the model of service quality dimensions; it aims to compare the tourists' satisfaction between Barcelona and Istanbul. For this purpose a questionnaire with five-point Likert scale is applied to measure tourist's satisfaction. Data was obtained from 50 respondents in Barcelona and 50 in Istanbul. Data was analyzed using SPSS 18 software by employing correlation, stepwise regression and t-test analysis. Results indicate that there are significant differences between overall satisfaction levels of tourists between two cities. It is worth noting that in Barcelona the average rating significantly is higher than the average rating in "Assurance" dimension, in other word in some variables such as "Knowledge of staff", "Level of safety and security", and "Level of English language of people" Barcelona is better than Istanbul. The study contains material relevant to the tourism industry, and implementable solutions are sufficiently suggested. The research contains relevant materials to the tourist's satisfaction, and implications are discussed and recommendations are offered for improving touristic services quality.

KEYWORDS: Service quality, Tourists' satisfaction, Barcelona, Istanbul

INTRODUCTION

Tourism is one of the largest and the major industries in the world from its growth rate and economic impact dimensions. The number of tourists and the amount of money that the tourism industry makes is increasing every year. Tourism industry deals with of various activities in terms of service in travels, transpiration, facilities of eating, drinking, shopping, entertainment business and accommodation for individuals and group of people who are intend to travel around the world. Regarding growth of tourism industry there are optimistic views from many researchers. It has been believed that the tourism will play a crucial role in the economy of the many countries.

In other word, in this competitive marketplace, attracting, satisfying, retaining the valuable customers is an essential issue. From a tourism perspective, local festivals and events are considered as a good tourism source, particularly for local tourism destinations.

On the other hand, the main goal of tourism managers is enhancing the service quality as well as customer satisfaction, they accept as true that this will have a positive outcome on customers' future behavioral intentions and loyalty that will result in increased revenues for these attractions and as well as destinations. The preference of the people has been changed; they are seeking something new, in traditional culture and heritage tourism areas. Heritage tourism has become as a part of "cultural tourism" which is now one of important variables to build the tourism strategies in the seasonal and geographic spread of tourism in many countries (Richards, 2001).

Therefore, this research paper is going to perform a comparative study between Barcelona and Istanbul in case of tourist satisfaction trough SERVQUAL model.

LİTERATURE REVİEW

Hermon et al. (1999) believed that the topic of satisfaction in tourism industry has been one of the most popular themes in the marketing field for the past few decades. Furthermore, it has been stated that there is positive relation between level of customer satisfaction and revisit and recommend a destination in many studies (Lee & Beeler, 2009; Yoon & Uysal, 2005).

In recent years, a lot of research has been performed on the service quality and satisfaction concepts in the tourism field as a means to increase profitability and performance (Baker & Crompton, 2000; Tian-Cole & Crompton; 2003; Tian-Cole et al., 2002). According Dabholkar et al. (2000) customer satisfaction can be affected directly by perceived quality of service.

Heritage tourism is defined as markets and the industry, which have built around heritage. There is a critical association between tourism industry and heritage values

(Richards, 2001). 'Heritage' and 'Culture' have become mutual terms.

Cultural heritage tourism related to visiting places that are considerable to the past or present cultural characters of specific group of people. For new guests, the heritage has root in the customs, practices and language which are brought from their respective origin.

Through cultural tourism people can use this opportunity to understand their culture by visiting attractions, cultural, historical places and contributing in cultural events.

Further, so due to strong relationship between heritage tourism and tourist satisfaction this paper focused tourists satisfaction to help to draw tourism strategies to attract customers.

According to Chen & Chen (2010) satisfaction is related to assessment of the customer's perception .Obviously, dissatisfaction will come into sight if the presentation of the service meet the exception, In simple words, when experiences of a tourist compared to the expectation and perception results the satisfaction can be measured. Therefore, it is understood that tourists satisfaction can be affected two different dimensions; First, the expectation of the tourist before travel; Second it is related to evaluation level of tourist about quality of delivered services after the travel. In other words, tourist satisfaction is directly caused by the value of tourist expectation and perception (Xia et al., 2009; and Song et al., 2011, Huang & Su, 2010 and Chen & Chen, 2010).

Furthermore, Lee & Beeler (2009) understood that consumer loyalty and satisfaction are interconnected. Several authors such as Sadeh et al. (2011) tried to examine whether the satisfaction is related to loyalty or not. Further, Huang et al (2006) stated that there is positive relation between the level of tourist's satisfaction and intention level for revisiting and encourage other tourists to visit the place.

Berry (1980) describes services as acts, performances or efforts. Whereas goods can be identified as object, devices and materials. Kandampully (2002) believes that a customer can obtain a title to the goods and its ownership by purchasing goods. In contrast, a service user just obtains the right of service and for only a specific amount of time. These are four unique characteristics that describe the difference between a service and a product, a) intangibility; b) heterogeneity; c) inseparability; and d) perishability.

Intangibility

Intangibility is the main attribute that differentiates a service from a product (MacKay & Crompton, 1988). Lovelock and Gummeson (2004) indicated three dimensions of intangibility: a) physical intangibility; b) mental intangibility; and c) generality. Physical intangibility means it cannot be touched. Mental intangibility related to the level of visualization of service that can provide a clear image before purchase.

Heterogeneity

Klassen et al (1998) reported that the heterogeneity nature of a service is related to variety of its delivery from one time to the next due to of changeability of customer's preferences. Heterogeneity changes from one service to another and from day-to-day.

Inseparability

Inseparability refers to a service can be produced and consumed simultaneously. Kandampully (2002) indicates that service despite of goods is normally sold, and then created and used simultaneously. Svensson (2003) believes that the creation, delivery, and consumption of a service occur in simultaneous processes.

Perishability

Services are perishable. It means that it cannot be saved, stored for reuse, resold, or returned as a product (Lovelock & Gummesson, 2004).

SERVQUAL is a model of service quality, which was first developed by Parasuraman in 1985. These models of service quality are the most popular and widely used as a reference in marketing services. SERVQUAL is multiple-item scale for measuring consumer perceptions of service quality. The five dimensions of SERVQUAL are also known as rater, namely: reliability, assurance, tangible, empathy and responsiveness (Zeithaml, et al, 1996).

Much of the research conducted in service quality, which is influenced by the previous work of Parasuraman and his colleague. These authors have developed a survey instrument for assessing service quality by SERVQUAL model. The SERVQUAL scale is used across service industries and is still debated in the literature over its dimensionality and applicability.

A review of a vast amount of literature on the topic of service quality indicates that the SERVQUAL instrument has never been used to assess service providers' expectations and perceptions about whether the services meet the satisfactions of their customers. Therefore, the authors in this paper utilized the SERVQUAL instrument to analyze the effective management of tourism industry.

This short review of relevant literature covered the milieu of tourism services, service quality models, and their application in a variety of arenas.

Substantial omissions were discovered in the literature with respect to two areas. Firstly, simultaneously applying the SERVQUAL methodology to both service providers and their customers was lacking. Plus, there were omissions in the literature when applying the SERVQUAL methodology to tourism industry.

The SERVQUAL instrument comprises 22 Likert-scaled statements that are interval measurement ratings coded from 1 *(strongly disagree)* to 5 *(strongly agree).*

The revolutionary study of quality of service was instigated by Parasuraman, Zeithaml and Berry (1985, 1988) and it is their belief that service quality generally amounts to a customer's perceived quality. This is expressed as a consumer's opinion or outlook relevant to the whole package of a product or services excellence. But Parasuraman (1998) discovered that quality of service is immeasurably hard for one to classify due to vagaries of intangibility and construction. Because of the unquantifiable nature of quality of service, assessing it proves to be trickier than analysing excellence in other sectors (Zeithaml et al. 1990). Attempting

to put this model into practice, Parasuraman et al. (1988) initialised a scale (SERVQUAL) by fostering a disconfirmation lattice:

Q (Perceived Quality) =P (Perception of Service received) – E (Visitors' expectations).

A benefit of SERVQUAL is its use in categorizing an organization's consumers into several perceived quality categories on the basis of their individual scores. These categories can then be analysed based on demographic, psycho graphic and/or other profiles; the relative importance of the five dimensions in influencing service quality perceptions or the reasons behind the perceptions identified.

Fick and Ritchie (1991) used the SERVQUAL instrument to compare four tourism related industries: airlines, hotels, restaurants, and ski areas. They found that the most important expectations in relation to service for airlines and hotels was the "reliability" dimension, ("assurance" was second). The most important expectation in relation to restaurants and ski areas was the "assurance" dimension ("reliability" was second). With regard to perception of performance they found "tangibles" to be the most highly rated dimension ("assurance" was second). They indicated that the scale was useful in identifying the relative importance of customer expectations o f service quality.

CONCEPTUAL FRAMEWORK AND HYPOTHESİS

Tourism is a big business. It is one of the world's largest industries and in many regions the single largest source of investment and employment. The World Tourism Organization (UNWTO) claims that tourism is currently the world's largest industry with 9% GDP direct, indirect and included impact.

Istanbul is one of the most important tourism spots not only in Turkey but also in the world. There are thousands of hotels and other tourist-oriented industries in the city, catering to both vacationers and visiting professionals. On the other hand, Barcelona is the 10th most-visited city in the world and the third most visited in Europe after London and Paris, with several million tourists every year. Barcelona as famous a tourist destination, with several leisure areas is the one of the best beaches in the world, moderate climate, historical monuments, including eight UNESCO, many well quality hotels as well as tourist infrastructure.

After studying some research works which were conducted relating to theories and models of the tourism industry, service quality and tourist satisfaction. This study deals with perceived value towards several dimensions of quality of tourism attractions and infrastructures in the touristic cities. Finally, the study assesses the perceived values regarding attraction and infrastructure in Barcelona and Istanbul based on SERVQUL dimension.

This study empirically assesses the service quality of tourism industry in Barcelona and Istanbul. First, it provides testing the multi-dimensional of service quality to measure and compare the tourist satisfaction. Second, it provides additional evidence as the association between heritage tourism quality and tourist satisfaction thereof. Finally, it extends the literature of management of heritage tourism.

Therefore, the present study would be a guide for authorities as a bridge between service quality of infrastructure in tourism and tourist satisfaction in Barcelona and Istanbul. Furthermore, there is little or no empirical research to guide authorities to adequately address the challenges and opportunities. The information provided in the study would be useful to the Spanish as well as Turkish private, public sectors to enhance their market share and increase the number of high net worth customers in the tourist competitive market. The tourism authorities could also use this information to formulate future plans, competitive strategy and improve tourism services quality.

The scope of the study involves determination of level of tourist satisfaction in Barcelona and Istanbul. The study focuses on five dimensions of service quality based on SERVQUAL model. These dimensions is included Reliability, Assurance, Tangible, Empathy and Responsiveness

The main aim of the research is to assess and compare the tourist satisfaction between two cities with help of dimensions of SERVQUAL model.

The study is designed to conduct with the following few special objectives:

1. To assess the difference between tourists' satisfaction in Istanbul and Barcelona.

2. To determine most influential dimension on tourist satisfaction in Istanbul and Barcelona.

Based on conceptual foundations, the following null hypotheses are explored:

H_{01}: There is no positive and significant correlation between service quality dimensions and overall tourist's satisfaction.

H_{01a}: There is no positive and significant correlation between Tangibility dimension and overall tourist's satisfaction.

H_{01b}: There is no positive and significant correlation between Reliability dimension and overall tourist's satisfaction.

H_{01c}: There is no positive and significant correlation between Assurance dimension and overall tourist's satisfaction.

H_{01d}: There is no positive and significant correlation between Responsiveness dimension and overall tourist's satisfaction.

H_{01e}: There is no positive and significant correlation between Empathy dimension and overall tourist's satisfaction.

H_{02}: There is no different between overall satisfaction of tourist in Barcelona and Istanbul.

H_{03}: There is no different between service quality dimensions from tourist point of view in Barcelona and Istanbul.

RESEARCH METHODOLOGY AND FİNDİNG

The design specifies the methods, tools and techniques used in this comparative study. The present study is a conclusive research and the descriptive case study approaches is considered for analyzing the SERVQUAL dimensions. It is designed to identify differences in perceived service quality toward service dimensions namely: reliability, assurance, tangible, empathy and responsiveness (Zeithaml, et al, 1996).

The sample population for this research comprised of tourists who visited Barcelona and Istanbul at different places that are frequently visited in year of 2015-2016. Distributions of questionnaires were carried out through using electronic questionnaire as well as face to face interview. Respondents were approached and informed about the purpose of the survey in advance before they were given the questionnaire.

Respondents under the age of 18 are excluded. Personal observations revealed that tourists who is age 18 or older visit cultural/heritage destinations either individually or with their friends or families as groups. The sample size of each city is 50.

The data collection instrument consisted of a two part self-administered questionnaire. The first section of the questionnaire measures the tourist' perception of service quality. Respondents were asked to indicate the level of perceptions based on a Likert scale from one (very poor) to five (excellent). The second part of the questionnaire is designed to capture the demographic and traveling characteristics of respondents. SPSS 18 software for windows was employed in order to access the particular results required for the scale measurement. Descriptive analysis such as means, standard deviation and frequencies and t-test, correlation and multiple regression analysis was performed.

The study has assessed the tourists' satisfaction with the help of statistical tools such as factor analysis, correlation and regression analysis.

Based on the review of literatures, a questionnaire including 24 items was developed and eight dimensions emerged as key for delivering optimum e-service quality and tourist satisfaction. Thus, the various dimensions of tourist satisfaction in terms of '*Tangibility, 'Reliability', 'Assurance', 'Responsiveness'* and *'Empathy'* were focused upon.

Cronbach' Alpha Test was applied for reliability Test, the dimensions and their Cronbach's Alpha are mentioned in Table 1.

Table 1. Cronbach's Alpha Scores of Satisfaction Variables

Dimension	Cronbach's Alpha (α -score)(α>0.70)	Number of Items
Tangibility	0.89	8
Reliability	0.75	5
Responsiveness	0.76	2
Assurance	0.82	4
Empathy	0.79	5

With respect to Table 1, the α-scores of selected dimensions are above 0.70, which indicates that these are reliable for the research.

Consequently, with respect to the analysis of data, the five quality dimensions should include the following variables: '*Tangibility, 'Reliability', 'Responsiveness', 'Assurance'* and *'Empathy'*. Table 2 shows the following questions, which are suggested to create the respective dimensions.

Table 2. Labels for the Created Dimensions of Tourist Satisfaction

Position number of the question in the questionnaire	Question	New dimension label
Q1	The appearance of heritage places.	**Tangibility**
Q3	The value and price of goods and services.	
Q4	Quality and taste of food and beverages.	
Q5	Accommodation quality.	
Q6	Cleanliness of the materials associated with the public services.	
Q9	Availability of shopping facilities.	
Q10	Availability of facilities and services.	
Q17	Neat appearance of tourist staff.	
Q7	Availability of daily tour services to other destinations and attractions.	**Reliability**

Q8	Availability of local transport services.	
Q11	Availability of accurate and reliable information.	
Q13	Professionalism level of staff.	
Q19	Punctuality of the staff for giving the service	
Q12	Availability of staff to provide service.	**Responsiveness**
Q20	Staff's willingness to respond and help.	
Q2	Level of security and safety of the destination.	
Q16	Knowledge level of staff to answer my questions.	
Q21	Level of English language of people.	**Assurance**
Q15	Consistently of staff courtesy to meet my needs.	
Q22	Friendliness of local people.	
Q23	Convenience level of contact with staff.	
Q24	Understand of the tourist authorities about my needs.	**Empathy**
Q14	Special attention given by staff.	
Q18	Friendliness and courtesy of staff.	

The demographic items were intended to gather general information about the subjects. These demographic variables of tourists (including the respondent's gender, age, education level, occupational level, travel rate), were not hypothesized to have relationships with the variables. These variables were mainly gathered to describe the sample. Tables 3 and 4 show frequency distribution of the demographic variables of total tourists in Barcelona and Istanbul.

Table 3. Demographic Data of Tourist in Istanbul

Variable	Demographic Characteristics	Frequency	Percentage
Gender	Male	26	52%
	Female	24	48%
Age	Less than 25	12	24%
	25-35	15	30%
	35-45	8	16%
	45-55	9	18%
	Above 55	6	12%
Education level	High school	6	12%
	Graduation	26	52%
	Post-graduation	15	30%
	Doctorates	2	4%
Occupation level	Professional	4	8%
	Salaried	15	30%
	Business	10	20%
	Others	17	34%
Travel rate per month	1-2 times	27	54%
	3-5 times	18	36%
	6-12 times	2	4%
	Above 12	3	6%

From the Tables 3 and 4 stated the gender distribution of the respondents was quite even, with 48% and 42% female respondents in Istanbul and Barcelona respectively, and 52% male respondents in Istanbul and 58% male respondents in

Barcelona. In case of Age, the dominant age group of the respondents was 25 to 35 years 30% and 34% in Istanbul and Barcelona respectively, followed by less than 25 years 24% in Istanbul and 20% in Barcelona, 35 to 45 years 16% and 24% in Istanbul and Barcelona respectively, and 45 to 55 18% in Istanbul and 16% in Barcelona, whereas above 55 years made up the smallest group, representing 12% and 6% of the respondents in Istanbul and Barcelona respectively.

In terms of the level of education, Tables reports almost 52% of the respondents had a university level education in Istanbul, 44% of the respondents had a post graduate education in Barcelona.

In case of respondents' occupation, the result shows the most often mentioned occupations were followed by Others (34%), Salaried (30%), Business (20%) and Professional (8%) in Istanbul. Whereas , the most often mentioned occupations were 'Salaried' (38%) and 'Business' (26%), 'Professional' (10%) and 'Others' (8%) in Barcelona.

Table 4. Demographic Data of Tourist in Barcelona

Variable	Demographic Characteristics	Frequency	Percentage
Gender	Male	29	58%
	Female	21	42%
Age	Less than 25	10	20%
	25-35	17	34%
	35-45	12	24%
	45-55	8	16%
	Above 55	3	6%
Education level	High school	3	6%
	Graduation	16	32%
	Post graduation	22	44%
	Doctorates	9	18%
Occupation level	Professional	5	10%
	Salaried	19	38%
	Business	13	26%
	Others	4	8%
Travel rate per month	1-2 times	17	34%
	3-5 times	22	44%
	6-12 times	9	18%
	12 above	2	4%

Finally, In case of travel rate frequency, the result show that almost 54% of the respondents in Istanbul travel 1 to 2 times per year, while 44% of the respondents in Barcelona travel 3 to 5 times per year. Further 36% travel 3-5 times per year, 6% travel above 12 times per year and 4% travel 6-12 times in Istanbul. Moreover 34% the respondents in Barcelona travel 1-2 times per year, 18% travel 6-12 times and only 4% travel above 12 times.

To evaluate and composition of tourist satisfaction towards services qualities dimensions, statistical tools such as correlation, stepwise multiple regressions and t-test analysis were applied to test the null hypothesis.

Thus, the null hypothesis is developed and tested to verify the research problem and draw the conclusion.

Furthermore, stepwise multiple regression analysis was applied to predict the overall tourist satisfaction. It includes regression models in which the choice of predictive variables is carried out by an automatic procedure (Draper & Smith, 1981). The stepwise regression algorithm was terminated when an incoming variable was no longer significant at the 0.10 level. Each variable has been entered into sequence and its value assessed. If adding the variable contributes to the model then it is retained, but all other variables in the model are then re-tested to observe if they are still contributing to the achievement of the model. If they no longer contribute significantly then they are eliminated.

The Pearson Correlation was applied to measure the correlation between 'Overall Satisfaction' as the dependent and service quality dimensions as the independent variables.

The Pearson Correlation was applied to measure the correlation between 'Overall Satisfaction' as the dependent and service quality dimensions as the independent variables (Tangibility, Reliability, Responsiveness, Assurance and Empathy). The correlations between overall satisfactions were positive and were significant at the 0.01 and 0.05 levels. Table 5 , 6, 7 and 8 state the results.

Table 5. Correlation Analysis of Satisfaction Variables of Tourists at Barcelona

Variable	Tangibility	Reliability	Assurance	Responsiveness	Empathy	Overall Satisfaction
Tangibility	1.00	0.466**	0.240	0.397**	0.357*	**0.382****
Reliability		1.00	0.575**	0.504**	0.583**	**0.520****
Assurance			1.00	0.545**	0.662**	**0.763****
Responsiveness				1.00	0.400**	**0.349***
Empathy					1.00	**0.517****
Overall Satisfaction						**1.00**

** Correlation is significant at the 0.01 level (2-tailed).
* Correlation is significant at the 0.05 level (2-tailed).

Table 6. Correlation Analysis of Satisfaction Variables of Tourists at Istanbul

Variable	Tangibility	Reliability	Assurance	Responsiveness	Empathy	Overall Satisfaction
Tangibility	1.00	0.800**	0.646**	0.779**	0.676**	**0.730****
Reliability		1.00	0.694**	0.908**	0.637**	**0.806****
Assurance			1.00	0.931**	0.844**	**0.742****
Responsiveness				1.00	0.812**	**0.851****
Empathy					1.00	**0.729****
Overall Satisfaction						**1.00**

** Correlation is significant at the 0.01 level (2-tailed).
* Correlation is significant at the 0.05 level (2-tailed).

Table 7. Correlations between Touristic Service Quality Dimensions and Overall Tourists' Satisfaction in Barcelona

Variable		Overall Satisfaction	Result
Tangibility	**Pearson Correlation**	0. 382**	**H_{01a} is Rejected**
	Significant Level	0.006	
Reliability	**Pearson Correlation**	0. 520**	**H_{01b} is Rejected**
	Significant Level	0.000	
Assurance	**Pearson Correlation**	0.763**	**H_{01c} is Rejected**
	Significant Level	0.000	
Responsiveness	**Pearson Correlation**	0. 349*	**H_{01d} is Rejected**
	Significant Level	0.013	
Empathy	**Pearson Correlation**	0. 517**	**H_{01e} is Rejected**
	Significant Level	0.000	

Table 8. Correlations between Touristic Service Quality Dimensions and Overall Tourists' Satisfaction in Istanbul

Variable		Overall Satisfaction	Result
Tangibility	**Pearson Correlation**	0.730**	**H_{01a} is Rejected**
	Significant Level	0.000	
Reliability	**Pearson Correlation**	0.806**	**H_{01b} is Rejected**
	Significant Level	0.000	
Assurance	**Pearson Correlation**	0.742**	**H_{01c} is Rejected**
	Significant Level	0.000	
Responsiveness	**Pearson Correlation**	0.851**	**H_{01d} is Rejected**
	Significant Level	0.000	
Empathy	**Pearson Correlation**	0.729**	**H_{01e} is Rejected**
		0.000	

Table 7 reports in Barcelona, there are positive correlations between 'Overall Satisfaction' and 'Tangibility' (r=0.382), 'Reliability' (r=0.520), 'Assurance' (r=0.763), 'Responsiveness' (r=0.349) and 'Empathy' (r=0.517). Consequently, the finding supports to reject the H_{01} hypothesis and it can be concluded that all dimensions could contribute to increase the tourist satisfaction in Barcelona.

In case of sub-hypotheses H_{01a}, H_{01b}, H_{01c}, H_{01d} and H_{01e}, it can be concluded that "Tangibility" , "Reliability", "Assurance" "Responsiveness", and "Empathy" have significant and positive correlation with "Overall satisfaction" with 0.382 (p=0.006), 0.520 (p=0.000), 0.763 (p=0.000), 0.349 (p=0.013) and 0.517 (p=0.000). So, the hypotheses H_{01a}, H_{01b} ,H_{01c} ,H_{01d} and H_{01e} are rejected.

In case of Istanbul, Table 8 reports there are positive correlations between 'Overall Satisfaction' and 'Tangibility' (r=0.730), 'Reliability' (r=0.806), 'Assurance' (r=0.742), 'Responsiveness' (r=0.851) and 'Empathy' (r=0.729). Consequently, the finding supports to reject the H_{01} hypothesis and it can be concluded that all dimensions could contribute to increase the tourist satisfaction in Istanbul.

In case of sub-hypotheses H_{01a}, H_{01b}, H_{01c}, H_{01d} and H_{01e}, it can be concluded that "Tangibility", "Reliability", 'Assurance', 'Responsiveness' and "Empathy" have significant and positive correlation with "Overall satisfaction" with 0.730 (p=0.000), 0.806 (p=0.000) , 0.742 (p=0.000) , 0.851 (p=0.000) and 0.729 (p=0.000). So, the hypotheses H_{01a} , H_{01b} ,H_{01c} H_{01d} and H_{01e} are rejected.

After correlation analysis, 'Overall Satisfaction' variable as a dependent variable was considered for stepwise regression analysis.

Further, based on Table 9 the related variables of service were entered into the regression equation to predict the 'Overall satisfaction'. Table 9 reports that two out of five key dimensions contributed to increase the tourist satisfaction; therefore, In Model 1, 'Assurance' as the other independent variable was added into the model, the variable significantly explains 58.20 % of the total variance and in Model 2 "Tangibility" and "Assurance" variables significantly explains 61.6 % of the total variance. It significantly contributed to increase the explanation of the total variance by 0.034.

Table 9. Regression Model Summary of Satisfaction Variables in Barcelona

Model	Variable	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	Sig. F Change
1	Assurance	0.763_a	0.582	0.569	0.5985	**0.582**	23.867	0.000
2	Tangibility	0.785_b	**0.616**	0.601	0.5753	**0.034**	4.952	0.031

Dependent Variable: Tourist satisfaction
a: Predictors: (Constant), Assurance
b: Predictors: (Constant), Tangibility, Assurance

Overall, the R-square (0.616) in Table 9, exposes that the model can predict the tourist satisfaction factor by almost 61.6%, correctly. In other words, it can be mentioned that tourist in Barcelona could be satisfied up to 61.6% through 'Assurance' and 'Tangibility' dimensions. Consequently, the findings of the study show that 38.4 % (100%-61.6%) of improving factors are unaccounted and unexplained for recognition of tourist satisfaction dimensions in Barcelona.

In case of Istanbul also the related variables of service were entered into the regression equation to predict the 'Overall satisfaction'. Table 10 reports that one out of five key dimensions contributed to increase the tourist satisfaction; therefore, in Model 1 "Responsiveness" variable significantly explains 72.3% of the total variance.

Table10. Regression Model Summary of Satisfaction Variables in Istanbul

Model	Variable	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	Sig. F Change
1	Responsiveness	0.851[a]	**0.723**	0.718	0.40163	0.723	125.583	0.000

Dependent Variable: Tourist satisfaction
a: Predictors: (Constant), Responsiveness

Overall, the R-square (0.723) in Table 10, exposes that the model can predict the tourist satisfaction factor by almost 72.3%, correctly. In other words, it can be mentioned that tourist in Istanbul could be satisfied up to 72.3% through 'Responsiveness' dimension. Consequently, the findings of the study show that 27.7 % (100%-72.3%) of improving factors are unaccounted and unexplained for recognition of tourist satisfaction dimensions in Istanbul.

Table 11 reports descriptive statistic of SERVQUAL dimensions of Barcelona and Istanbul. In addition, it reports that in Barcelona the average rating significantly is higher than the average rating in "Assurance" dimension ($p<0.05$) and there are no significant difference between two cities in case of other SERVQUAL dimensions. The overall satisfaction of tourists in Barcelona also is higher than Istanbul city.

Therefore, based on findings, it can be stated that the results reject H_{02} and accept H_{03} hypotheses.

Table 11. Descriptive Statistics on Tourists' Perception of Service Quality in Barcelona and Istanbul (N=100)

Dimension	Barcelona (N=50)		Istanbul (N=50)		Difference	t	Sig. (2tailed)	Results
	Mean	S.D	Mean	S.D				
Tangibility	3.97	0.3518	3.91	0.4705	0.06	0.764	0.449	p>0.05
Reliability	3.96	0.5248	3.84	0.5722	0.12	1.068	0.291	p>0.05
Assurance	3.55	0.6253	3.30	0.6546	0.25	2.091	0.042	p<0.05
Responsiveness	3.72	0.8091	3.57	0.5646	0.15	1.209	0.232	p>0.05
Empathy	3.71	0.5686	3.54	0.6442	0.17	1.382	0.173	p>0.05
Overall Satisfaction	**4.06**	0.7117	**3.80**	0.7559	**0.26**	**1.827**	**0.035**	**Reject**

CONCLUSIONS, LIMITATIONS OF THE STUDY AND DIRECTIONS FOR FURTHER RESEARCH

At the final stage of data analysis, the study compares SERVQUAL dimensions in Barcelona and Istanbul cities. Table 11 states there are no difference between the cities and it can be concluded the result reject hypotheses accept H_{03}. Totally, it states tourists in Barcelona were more satisfied than tourists in Istanbul in "Assurance" dimension.

Additionally, With respect to regression analysis, Table 9 shows that in Barcelona, "Assurance" and "Tangibility" dimensions could contribute to increase tourist's satisfaction. In other word, the variables such as "The appearance of heritage places", "Food and accommodation quality", "Cleanness and availability of facilities", "Level of security and safety" and "Level of English language of people" could play an important role for satisfying the tourist in Barcelona. Whereas in Istanbul, tourist satisfaction mostly was effected by "Responsiveness" attribute. In other word, the variables such as "Availability of staff to provide service" and "Staff's willingness to respond and help" could play a significant role for satisfying the tourist in Istanbul.

Additionally both cities have significant different in perception of "Assurance" variable. For example in some variables such as "Knowledge of staff", "Level of safety and security", and "Level of English language of people" Barcelona is better than Istanbul. Indeed to enhance "Assurance" factor, Tourist Authority of Istanbul need to remove the insecurity issues such as pick pocketing in metro stations and crowed places. In addition, it is suggested to manager of touristic places such as hotels and heritage places and museum to focus on improving the level of English languages of staff in order to making efficient communication with tourists.

In addition, concerning Table 9 and 10 the mentioned factors contribute 61.6% and 72.3% to improvement of quality of touristic service quality in Barcelona and Istanbul; it means that 38.4% and 27.7% of improving factors are unaccounted and unexplained for recognition of tourist satisfaction dimensions in the cities. So, conducting a survey

by Tourist Authorities is suggested to know about tourist's expectation level towards other services quality dimensions by giving tourists the opportunity to talk about their positive as well as negative experiences in Barcelona and Istanbul cities and establish a proper feedback system to evaluate the tourist's expectation and perception. Additionally, conducting training course for employees is suggested in order to improve the quality of personal attention to tourists and other factors that are required for the provision of a high level of service quality. The allocation of financial resources for the human resource applications will equip employees with a better understanding of excellent.

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