Show me the money: the magic of the marketing and finance interface to drive financial performance in hospitality operations

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Chapter 5

Navigating the Evolving Dining Choices: Practical Insights into Analysis of Cruise Passengers' Expectations Using Experience Accounting (EA) Framework

"Experience is one thing you can't get for nothing."

– Oscar Wilde

Resource allocation based on customer preferences requires constant updates and adjustments to trends and evolving consumer choices. While choices evolve gradually over time, critical events, such as the COVID-19 pandemic, may catalyze shifts in consumer behavior. This study examines shifts in consumer dining preferences and satisfaction levels among cruise passengers prior and post the imposed break in cruising caused by the COVID-19 pandemic.[23] The analysis utilizes text-mining techniques applied to a comprehensive collection of online post-cruise reviews. In theorizing the application of the Experience Accounting (EA) framework, we extend the so-called multi-stakeholder experiencescape model suggested by Pizam and Tasci (2019) to the cruise dining context. Specifically, we broaden its sensory component (e.g., taste, food quality and finesse) as a more instrumental approach for the food service industry. An extended discourse analysis of these reviews is performed using text-mining techniques in a mixed method approach. Our findings indicate a significant shift in cruise ship passengers' dining preferences, with a move away from basic, utilitarian meals and towards a focus on high-quality cuisine, personalized service, and a diverse range of options. In the EA guided resource allocation framework this implies stronger focus on service quality, culinary finesse over basic food, quality over quantity, and emphasis on the dining outlets included in the cruise fare rather than specialty dining. Our implications provide insights for cruise lines and hotels with multiple food service outlets to optimize resource allocation across multiple onboard food and beverage outlets and their marketing appeals.

[23] This chapter is largely based on Demydyuk, G. V., Kaurav, R. P. S., Carlbäck, M., & Vejlgaard, H. (2024). From galley to gourmet: experience accounting perspective on the evolving dining choices of cruise passengers. *Journal of Foodservice Business Research*, 1–33. https://doi.org/10.1080/15378020.2024.2391161.
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5.1 Introduction

The cruise ship dining atmosphere is deliberately constructed to foster a blend of sensory experiences, natural and cultural endeavors, and social interactions. As Radic et al. (2021) argue:

> Cruise ship dining experiencescape is a manmade environment staged for theatrical interplay between the guests and between the service employees and the guests themselves, with the sole purpose of inducing multisensory and social stimuli, that provokes the positive or negative affective and cognitive responses, which ultimately lead to guests' approach or avoidance behavior. (p.3)

This intentional design elicits positive and negative reactions, influencing guests' decisions to engage or withdraw from the experience, which results in and can be measured upon the onboard spending (Kwortnik, 2008; Radic, 2018), customer satisfaction, and loyalty (Kwortnik, 2008; Pizam & Tasci, 2019). Food and dining are essential components of leisure travel in overall (Gelen et al., 2022; Wijaya et al., 2013) and cruise experience in particular (Demydyuk & Carlbäck, 2025; Hwang & Han, 2014; Radic et al., 2021; Tao & Kim, 2019). Understanding evolving consumer preferences and aligning them with a firm's product offer is paramount for guest satisfaction and operator profitability (Carlbäck, 2022; Kandampully, 2006; Nemeschansky, 2020).

The abstract nature of service products has motivated ample research to extend the understanding of what satisfies and brings customers back (Pizam & Tasci, 2019). As discussed by Pizam and Tasci (2019), several research streams have delved into a holistic approach to a *servicescape*, including the *dinescape* (Ryu & S. Jang, 2008) and *shipscape* (Kwortnik, 2008), which further evolved into a more inclusive and multi-stakeholder definition known as *experiencescape* (Pizam & Tasci, 2019), and was applied to the cruise dining context by Radic et al. (2021). Despite burgeoning research in the area of servicescape significance and measurement, the vast majority of these studies have paid attention to customers, and while some of them include the employee perspective, other stakeholders and perspectives remain untouched (Pizam & Tasci, 2019).

As food service research has previously emphasized, the alignment of customer preferences and willingness to pay with cost and pricing information is paramount for successful restaurant management (Andersson, 2006; Andersson & Carlbäck, 2009; Carlbäck, 2008; S. Gupta & Zeithaml, 2006; Nemeschansky, 2020). However, most contemporary information systems do not provide necessary customer experience information as part of the management control package. Even in firms that routinely

perform customer analytics, this task is reserved for a separate analytical department, which is unattainable for the majority of businesses and is disconnected from the accounting set of controls (Bonacchi & Perego, 2023). However, these deficits and the missing link between marketing and finance have reasons (Gleaves et al., 2008) where the lack of integrated analytical approaches and empirical evidence, especially those tailored for experience-based businesses, are key (Andersson, 2006; Andersson & Carlbäck, 2009; van der Rest et al., 2018). To address these deficits, Andersson and Carlbäck (2009) and Carlbäck (2010) suggested an analytical approach termed Experience Accounting (EA) for measuring and managing restaurant experiences. However, this approach lacks specific instrumental elements, particularly in identifying and measuring the multisensory and multidimensional components of the customer experience, and in systematizing these components on the provider side.

Therefore, this study is the first to systematically link cruise dining experiencescape components with EA-based experience accounts, allowing their further instrumental alignment with accounting data. This study is an attempt to advance the methodological understanding of the EA approach by applying its core principles to a big data collection of consumer reviews available on the Internet. Electronic word of mouth (e-WOM) is a rapidly growing source of information widely used in hospitality and tourism research (Li et al., 2018) as a source of decision-making information for various consumer choices (Hennig-Thurau et al., 2004; Lim et al., 2022). Specifically, we analyze textual comments about the food and dining experience of cruise travelers from a great variety of F&B outlets that cruise ships have to offer and compare the pre- and post- COVID-19 pandemic discussion trends.

The decision to contrast these two periods was made to demonstrate how EA captures evolving consumer trends, and thus can support operators in following them and adjusting their offers. The COVID-19 pandemic, a major disruptive event, may have caused large-scale changes in consumer dining choices in all areas of cruise dining experiencescapes (Radic et al., 2021; Wachyuni & Wiweka, 2020; Zhong et al., 2021). In particular, poor communication strategies and safety protocols, enchased with miscommunication between cruise lines and local governments, and the lack of transparency contributed significantly to the change in onboard consumer perceptions (Radic et al., 2020).

Beyond the aforementioned methodological advancements, the contributions of this study are twofold. First, we contribute to the literature on experiencescape of cruise dining

by matching its various components to the experience accounts of the EA framework, thereby enabling further inclusion of these components from accounting and finance perspectives. Thus, we respond to the call of Pizam and Tasci (2019) to integrate multidisciplinary and multi-stakeholder perspectives on experiencescape research, specifically in the cruise-dining concept (Kwortnik, 2008; Radic, 2018, 2019; Radic et al., 2021). Second, a qualitative analysis of the major discoursers between pre-and post-pandemic food and dining comments from Internet cruise reviews identified the differences between these two sets of comments. Our findings have significant implications for the role of hosts in the food service industry, as customers increasingly demand high-quality cuisine, personalized service, and a diverse range of options, rather than basic meals and atmosphere. As the dining experience defines the overall product offered by cruise lines, these changes mark a significant departure from the days when the primary goal of onboard dining was simply 'feeding the masses.'

5.2 Literature Review

5.2.1 Study Context: Onboard Food and Beverage venues

In the service management theory, a cruise ship is considered a supporting facility for the service package (Fitzsimmons et al., 2014, pp. 18–19) with fairly fixed deck configurations and servicescapes in public areas (Kwortnik, 2008; e.g., Sorrentino et al., 2022). According to Radic et al. (2019), cruise ships are designed to "… provide unique holiday experiences for holiday makers who are seeking hassle-free, all-inclusive, new, romantic, and pampering experiences. … They emerge from the vast range of services cruise ships offer onboard" (p.45). The two large public areas onboard, especially modern cruise ships, are entertainment areas and restaurants.

Contemporary cruise ships have several types of restaurants onboard, and the revenue and costs associated with these different venues are recorded and managed separately.

a) Main à la carte restaurant or main dining room (also MDR, or complementary dining) included in the ticket price. Here, passengers normally dine at fixed times and have fixed seating arrangements for the cruise duration. In these restaurants, food service must be carried out with a mass approach because a large number of guests are served meals with few options for variation within a fixed time schedule.

b) Buffet restaurant with a self-service concept, which is also complementary.

c) Room service that delivers meals to passenger cabins. Depending on the package, the room service can be an extra charge or included service and originates from the main or separate restaurant or snack bar.

d) Specialty restaurants and bars, similar to fine-dining restaurants in cities around the world, with food, service, and ambiance of higher quality. In mass-market cruises, dining in these restaurants comes with an extra charge, whereas in the premium and luxury segments, specialty dining is included in the cruise fare.

Kandampully (2006) argues that in modern times, core hospitality offerings will not be sufficient to fulfil customer needs as customers come to expect more from hospitality firms, and various supporting services must be offered to fulfil the service-oriented primary and secondary needs of customers. In matching cruise passengers' core needs for a memorable vacation (Hosany & Witham, 2010; Kwortnik, 2008) with the cruise line main cruise package, which is a sea passage through several ports, onboard service and dining are only supporting and secondary elements, yet they are critical to the customer.

Radić (2018) suggests that memorable cruise experiences are personal and based on emotional processes triggered by multisensory, often surrealistic experiences offered by an experiencescape of a cruise ship, such as lighting, evening wear, and live music. Such experiences emerge during voyages and scheduled visits to ports, which occurr via interactions between the service provider and the guest, the guest and the service environment (Kwortnik, 2008; Radić et al., 2019). All of this is created to motivate onboard spending and price acceptance, as well as to build customer loyalty (Radic, 2018). Therefore, cruise lines are likely to adapt to meet the changing expectations of cruise ship passengers if their values evolve. This can lead to changes in the configuration of supporting facilities and/or service concepts. Of these two options, changes in parameters such as menus or service concepts, which can be controlled by management, are simpler to implement.

5.2.2 Experiencescape Model

In the 1990s, Bitner (1992) was the first to term the physical environment, in which customers and employees operate, as servicescape. Using the Stimulus-organism-response (S-O-R) paradigm suggested by Mehrabian and Russell (1974), Bitner (1992) argued that servicescape components affect cognitive and emotional human states, and thus, affect interactions between customers and employees. While Bittner mainly focused on the physical environment, multiple subsequent studies extended the servicescape model with further stimuli. Thus, Pizam and Tasci (2019) provided the latest list of servicescape

components, which were included in the extant literature and extended with a multi-stakeholder and multidisciplinary perspective, and renamed it experiencescape. Pizam and Tasci (2019) used the S-O-R paradigm to show how different stimuli within an experiencescape generate positive or negative cognitive and affective responses, leading to approach or avoidance behavior towards a service. Thus, in the cruise ship context, approach behavior can be expressed in a purchase intention, or satisfaction / loyalty outcomes, such as "… booking a seat at a cruise ship dining room and/or themed restaurant, the intention to recommend the cruise ship dining rooms and/or themed restaurants, and a repurchase intention towards another cruise" (Radic et al., 2021, p. 2). Personal and situational response moderators also impact cognitive and affective responses (Pizam and Tasci, 2019, Figure 2, p. 27).

According to Pizam and Tasci (2019), experiencescape components built on the Mehrabian and Russell (1974) S-O-R paradigm, or stimulus, comprise of Sensory (five senses), Functional (utilitarian), Social, Natural, Cultural, and Hospitality Culture components. Thus, Radic et al. (2021), in a study that followed the Pizam and Tasci (2019) experiencescape model, argued that:

> S–O–R paradigm can be used to uncover the nature of cruise ship dining environment prompts (e.g., human density, spatial crowdedness, music, ambient temperature, color, lighting, socialization among guests) and their analogous prevalence on guests' emotional responses. … Thus, if guests are exposed to cruise ship environment stimuli, their behavioral responses might change and eventually transformation occurs. (p.2)

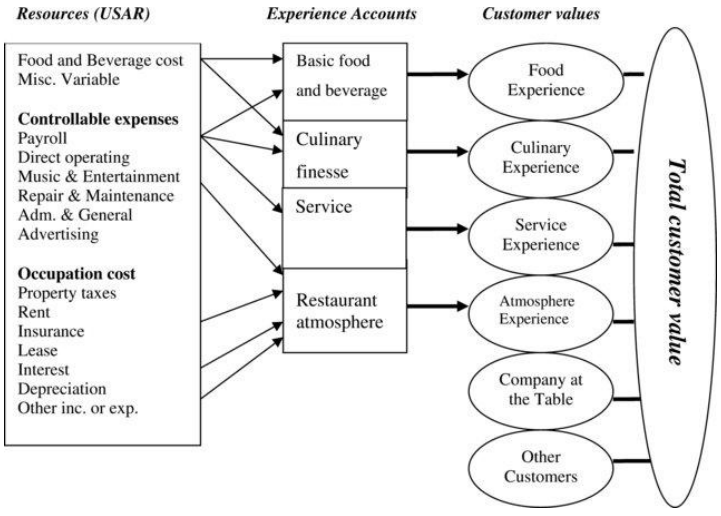
Their study was one of the first to follow the experiencescape multi-stakeholder model, specifically in the cruise dining context. However, the vast majority of earlier servicescape studies focused on functional and sensory components, while work that included cultural, natural, and hospitality culture components have only come later. For instance, Ryu and Jang (2008) suggested a six-factor dinescape scale, including Facility Aesthetics, Ambience, Lighting, Table Settings, Layout, and Service Staff. Another study of Kwortnik (2008) focused specifically on the atmospheric factors of an ocean cruise and worked with three components of the shipscape: Sensory, Functional, and Social. These factors reflect the supplier's perspective, focusing on the firm's resources and possibilities (Pizam & Tasci (2019). Most studies have paid empirical attention to customers, including those that have added employee perspectives. However, all the other stakeholders remained untouched. In addition, various business perspectives were not triangulated. Therefore, the present study,

aims to address these gaps by broadening the food-related sensory aspect of dining and integrating multiple stakeholders, including customers and cruise operators, to provide a more instrumental approach to managing the cruise dining experience.

5.2.3 Experience Accounting

Originally, Experience Accounting (EA) was designed in accordance with the service encounter model suggested by Baker (1986) and the Stimulus-Organism-Response (S-O-R) paradigm by Mehrabian and Russell (1974). EA suggests categorizing core restaurant customer experiences into various types for their importance-performance evaluation and further integration with cost and revenue data assigned to these specific experiences. Originally designed for restaurant management, EA can potentially be adopted for other experience-based businesses and offers a hands-on approach to experience-based profitability analytics and resource allocation. On the flip side of EA's methodology, or its absence, the initial and important categorization stage of the analysis is left to manual investigations, such as surveys among customers (Carlbäck, 2010; Nemeschansky, 2020; Ryu & S. Jang, 2008), and therefore is not yet generalizable, nor is it automated. Given that consumer preferences change, and so should profitable product offers follow, the lack of a universal approach for handling readily available data has potentially hindered the wider spread of the EA concept.

Figure 13: Experience Accounting (EA) Analytical Framework
(adopted from Andersson and Carlbäck (2009)



According to Andersson & Carlbäck (2009) the above figure reflects their proposed analytical framework for assessing the efficiency of experience production by a comparison of customer value versus accounting cost.

As summarized in Figure 13, the EA model proposes an analytical framework to assess the efficiency of experience production by comparing customer values with accounting costs. The aim of the EA model is to follow changing consumer preferences with an ongoing analysis for regular re-evaluation of tactics and strategies to ensure profitability through value-informed pricing and optimal resource allocation (Carlbäck, 2010). The EA model identifies specific aspects that impact restaurant customer experience, such as basic food and beverage, culinary finesse, service, and atmosphere, and links these to resources relevant to each aspect. These four 'experience accounts' form the core of the model and are used to bridge the elements of customer value with accounting information.

As the EA model has been identified in several studies as a valid option for analyzing customer preferences based on perceived customer experiences, it was deemed appropriate for this study (Andersson & Carlbäck, 2009; Carlbäck, 2010; Demydyuk & Carlbäck, 2025). Further, Carlbäck et. al (2023) drew from the EA model in a study of restaurants in Western Sweden where the focus was on human resource development as part of restaurant development. Nemeschansky (2020), Nemeschansky et al. (2020), Hu & Jiang (2019), and Carlbäck (2022) identified the EA model as relevant for taking the next step in the development of meal service activities, as it offers a relevant and useful framework for analyzing the meal service from both sides: the experience from a customer perspective and the resources used (Nemeschansky et. al; 2020). The latter constitutes an integral part of experience creation through functional or utilitarian components, as well as social component through employee interaction.

According to the EA framework applied in this study, customer value is analyzed based on the 'service encounter' model (J. Baker, 1986), which consists of three main factors: (1) tangible factors, such as food, culinary experience, and restaurant atmosphere; (2) service employee factors or service personnel; and (3) consumer factors, such as company at the table and other customers. As Baker's model further evolved, these factors found similarities in the Experiencescape Model by Pizam and Tasci (2019), which was built on the S-O-R (Mehrabian & Russell, 1974) and servicescape (Bitner, 1992) models. Thus, tangible factors (1) belong to the sensory component of the experiencescape, whereas service factors (2) and consumer factors (3) belong to the social component. At the same time, the restaurant atmosphere may be shared between the sensory (music, lights, design), tangible (physical equipment), and social components (company at the table, restaurant

patrons, service culture), depending on the atmospheric elements, which also aligns with Kwortnik (2008) and Radic et al. (2021) views on cruise dining.

Comparing the model by Pizam & Tasci (2019), the EA framework does not contain natural and cultural components, nor does it include the hospitality culture, which is typical for earlier works in this context. Simultaneously, because of its integrated marketing-accounting nature, EA represents a multi-stakeholder approach to experience management that balances customer and firm perspectives. Further comparison reveals that core EA experience accounts, such as basic food and beverage, culinary finesse, and partly restaurant atmosphere, all fall into the Sensory Component of Experiencescape.[24] Not least due to tangible and sensory nature of the food-service product, this density suggests that in a restaurant context, sensory components can be sub-categorized using the EA approach. This is required for instrumentalization and implementation of experience management in the food service sector.

As Figure 13 shows, the four 'experience accounts' guide the allocation of cost accounting information to the type of experience that a specific resource ultimately supports. Instrumentally, the restaurant concept and its customer base define the most and least important aspects of customer value, directing the expenditure, effort, and resources needed to achieve ultimate customer satisfaction and willingness to pay. By contrast, if resource allocation is not guided by customer value, it may become pointless for satisfaction performance and result in suboptimal profitability (refer to Carlbäck 2010 for more detailed information). In summary, the EA concept provides a finance-accounting perspective on the experiencescape model suggested by Pizam and Tasci (2019) in the food service context and helps instrumentalize the management of experiencescape with their multisensory and multidimensional components.

5.2.4 Change in Customer Needs and Preferences Following the COVID-19 Pandemic

As part of customer-centric management, hospitality firms follow changing consumer preferences with an ongoing analysis for regular re-evaluation of tactics and strategies (Andersson & Carlbäck, 2009; Edwards & Gustafsson, 2008; Hyun, 2010; Kandampully, 2006). Edwards and Gustafsson (2008) pointed out that consumer dining decisions and experiences are influenced by a number of external and internal factors (Wijaya et al.,

[24] According to Pizam & Tasci (2019) definition of variables included into Experiencescape Model, Sensory Component includes following variables: Taste, smells, colors, sounds, temperature, textures, shapes, symbols, cleanliness, etc. (Pizam & Tasci, 2019).

2013). These factors also shape consumer expectations, which are central to the evaluation of their experiences (e.g., S. Gupta & Zeithaml, 2006). This phenomenon can be understood through the Theory of Planned Behavior (TPB). TPB suggests that behavior is determined by intention, which is influenced by attitude, subjective norms, and perceived behavioral control (Ajzen, 1991). According to the TPB, attitude is a personal evaluation; subjective norms reflect social pressure; and perceived behavioral control is the belief in one's ability to perform the behavior despite obstacles.

In this view, expectations can be seen as emerging from and influencing attitudes and norms, especially when shaped by extraordinary events. The COVID-19 pandemic was unique in its global scope and duration and was characterized as one of the major disruptive events. Studies prior to and during the pandemic have implied that following disruptive events, consumption can have impulsive, therapeutic, or replacement characteristics, whereas its potential changes can be influenced by macro- and micro-environmental factors, such as marketing strategies and influences (Cruz-Cárdenas et al., 2021). Therefore, it is expected to cause large-scale changes in consumer behavior, which are currently being observed and analyzed in academic research. These behavioral shifts are accompanied by new or intensified consumer expectations, particularly regarding hygiene, service reliability, and emotional reassurance (e.g., Radic et al., 2021). Several important changes in consumer behavior have been observed following macro-level events caused by the pandemic.

First, as a consequence of the lockdown, people switched to home cooking and focused on becoming better cooks and trying new things (Gerlich, 2021; Wachyuni & Wiweka, 2020; Williamson, 2020; Zwanka & Buff, 2021). Increased attention has been paid to healthier eating habits and organic and qualitative foods during and after the pandemic (Wachyuni & Wiweka, 2020). This likely recalibrated the expectations for quality, authenticity, and transparency in food sourcing when dining out. Second, following the negative financial outcomes of the pandemic, many people were forced to limit their spending on essential items including stockpiling food and health goods (Di Crosta et al., 2021; Gerlich, 2021; Khayru, 2021). However, due to the emotional load of the pandemic, people were also driven by the hedonic approach (“what if I die tomorrow?”) and acted both rationally and irrationally in nonessential spending (Di Crosta et al., 2021; Gerlich, 2021; Zwanka & Buff, 2021). These opposing spending tendencies have reshaped expectations regarding value, indulgence, and what constitutes a worthwhile dining experience (e.g., Di Crosta et al., 2021). Finally, consumers became more attentive to the

staff providing the service, not only in terms of hygiene and physical health, but also became more companionate to people behind the counter (Hoang & Suleri, 2021). As a result, expectations for emotional labor and human connection in service interactions have also intensified.

From the TPB perspective, during and after COVID-19 personal and societal norms and attitudes underwent multiple transformations, thus causing changes in consumer dining behavior. As a result of changing consumer preferences and values, consumer' perceptions of travel and dining experiences have also changed. These perceptions are increasingly guided by revised expectations of safety, quality, and value. Cruise tourism, which is perceived as a high-risk environment due to food poisoning, infection outbreaks, or pirate jacking, may be affected by changes in consumer dining choices in all areas of cruise dining experiencescapes (Radic et al., 2021). During the pandemic, cruise line images worsened because of poor communication strategies and safety protocols, miscommunications between cruise lines and local governments, and lack of transparency (Han et al., 2020; Radic et al., 2020).

Based on the behavioral changes caused by pandemics in spending and meal consumption, as well as the two-year break in cruising and vocational travel coupled with increased perception of potential cruise risks, we assume a change in cruise passengers' expectations. Specifically, they would potentially expect 1) more value for the price they pay, 2) would become more demanding in all aspects of dining, and 3) especially food quality and variety. Overall, cruisers high expectations[25] may be even higher after the restart of cruising. With evolving consumer values and perceptions, there is a chance that the pre-pandemic distribution of core dining EA-based experience accounts in terms of importance to customers has changed. This potential change was the focus of this study.

5.2.5 Conceptual Framework

Understanding and systemizing the value characteristics that affect memorable customer experiences in a way compatible with accounting data can help service operators develop distinct value propositions, ensuring their competitive advantage and maintaining profitability (DiPietro, 2017; Edwards & Gustafsson, 2008; Hyun, 2010; Pine & Gilmore, 2011). From a competitive advantage perspective, both enhanced customer value and proper resource utilization are paramount for profitability and sustainability (Ingenbleek,

[25] Cruise guests have higher expectations from onboard F&B services than in a luxury hotel (Reichheld et al., 2017)

2014; Nemeschansky, 2020; van der Rest et al., 2018). This study is the first to systematically link cruise dining experiencescape components with EA-based experience accounts, allowing their further instrumental alignment with accounting data. Additionally, by analyzing major discourses in the pre- and post-pandemic discussions, we show how the EA framework can be applied in a multiple F&B setup and on a readily available dataset from Internet reviews to capture and manage changes in consumer preferences and reallocate valuable and scarce resources.

Figure 14: Data structure and analytical framework of the study

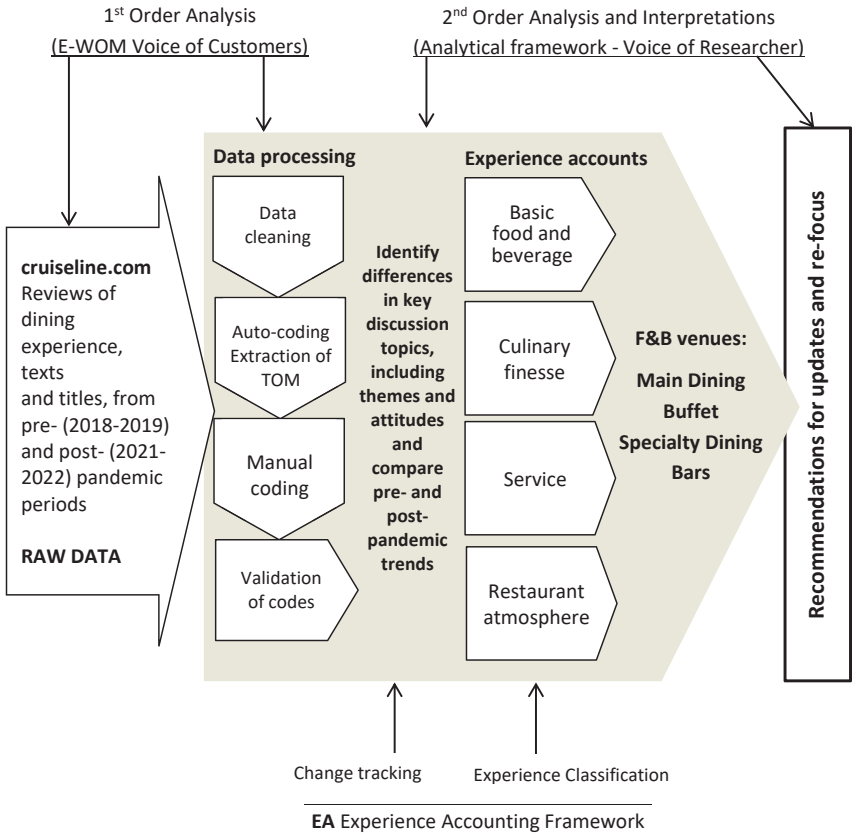


Figure 14 presents the analytical framework of this study, including the data structure and sources. After the preparation of raw data obtained from Internet reviews, 100 top-of-mind words were extracted and coded according to the four experience accounts and F&B venues onboard. Pre- and post-pandemic datasets were compared based on topics and themes to identify changes in consumer preferences.

This study identifies and follows the four dining experience accounts as a fundamental bridge between customer preferences, cost accounting (resource consumption), and revenue and pricing perspectives (Figure 13 and Figure 14). In doing so, we analyze and structure online customer reviews to assess consumer experiences, behaviors, and preferences. Our effort streams into the understanding and methodological improvement of this process because of its underlying importance for the successful implementation of the EA framework. Figure 14 shows how the systematic analysis of this study follows the four EA experience accounts to identify shifts in consumer preferences. Additionally, codes are grouped according to various onboard F&B venues, as discussed at the beginning of this section. Figure 14 shows the structure of the data, the analytical framework of this study, the systematic approach described earlier, and the methodology described in the following section.

5.3 Methodology

5.3.1 Data

As shown in Figure 14, the data for the study were based on food and dining comments and star ratings from online customer reviews written on cruiseline.com in English. The dataset of 39.078 reviews was split into pre- (2018-2019) and post-pandemic (2021-2022) samples, with 23.441 and 15.637 reviews, respectively. Although post-lockdown cruising took place in 2020 and the beginning of 2021, we deliberately selected reviews written after the lifting of the cruise ban by the CDC,[26] thus following the official restart of cruising. Each review record contained cruise properties, such as date, length, and ship name, as well as passenger characteristics, including the number of past cruises and the type of travel party. Therefore, we intentionally gathered a combination of qualitative and quantitative data.

5.3.2 Method

The main analysis of evolving consumer trends involved several components (Figure 14) and employed a mixed methods approach. Specifically, discourse analysis of consumer reviews served as an exploratory qualitative method to examine how guests use language to construct their experiences; express satisfaction or dissatisfaction; and convey expectations, values, and emotional responses within the dining context. (e.g., Cohen et al.,

[26] U.S. Centers for Disease Control and Prevention (CDC) provided the path for cruises to resume from U.S. ports as early as July 2021.

2014). The dataset frequencies, analysis of trends, systematization, and segregation of the qualitative results were quantitative. Text-mining techniques for the extraction of words, initial auto coding, and visualization were also applied to dataset preparation and analysis. As Figure 14 shows, the first-order analysis involved qualitative data content extraction, whereas the second-order analysis involved the interpretation and systematization of the content, which was mainly performed manually.

Segregation according to the four dining experience accounts following the EA model was performed using the constructive approach (Carlbäck, 2010; Kasanen et al., 1993). The data were assigned to various F&B venues. The final analysis consisted of a tabulation of codes and categories in the pre- and post-pandemic discussions to enable a direct comparison. To deepen the insights delivered by the analysis, data were clustered by cruising region and further by cruise line corporation.

5.3.3 Software Tools

The dataset was first processed using SPSS Statistics, which facilitated the computation of descriptive statistics and frequencies of customer demographics and cruise patterns, as well as star ratings for overall cruise and dining experiences.

Furthermore, for qualitative discourse analysis, NVIVO was deployed to manage and analyze textual data from the reviews. This software package is widely accepted for qualitative research because of its ability to organize, categorize, and derive insights from large volumes of text. NVIVO supported first-order analysis through auto-coding, thematic analysis, and word frequency analysis, enabling a deep dive into the content and sentiment of the reviews. The rationale for selecting NVIVO lies in its advanced features for textual data analysis, which allow for a nuanced understanding of customer perceptions and experiences (e.g., Kainthola et al., 2024).

Concurrently, qualitative data from the reviews were subjected to textual analysis in NVIVO to explore the depth and nuances of feedback. Word Cloud and word frequency analyses were used to highlight the most prominent themes and topics within the reviews, offering an immediate visual representation of consumer sentiment. Thematic analysis further dissected these themes to understand the underlying factors contributing to consumer satisfaction or dissatisfaction. This combination of analyses allows for a holistic view of consumer perceptions, merging quantitative trends with qualitative insights, both of which help to understand the Top of the Mind, a projective technique.

Table 36: Frequency table for pre-pandemic and post-pandemic samples

	Pre-pandemic sample (2018-2019)			Post-pandemic sample (2021-2022)		
	Frequency	Valid percent	Cumulative percent	Frequency	Valid percent	Cumulative percent
Cruise length						
Less than 6 days	4691	20.0	20.0	4449	28.5	28.5
6 to 10 days	15066	64.3	84.3	9779	62.5	91.0
More than 10 days	3684	15.7	100.0	1409	9.0	100.0
Cruise location						
Americas	20277	86.5	86.5	9910	63.4	63.4
Europe	1968	8.4	94.9	1600	10.2	73.6
Other (Asia, Africa, Pacific)	1196	5.1	100.00	4127	26.4	100.0
Cruise rating						
1 star	44	0.2	0.2	31	0.2	0.2
2 stars	468	2.0	2.2	271	1.7	1.9
3 stars	2254	9.6	11.8	1403	9.0	10.9
4 stars	9018	38.5	50.3	5599	35.8	46.7
5 stars	11657	49.7	100.0	8333	53.3	100.0
Dining rating						
Below 4 stars (1, 2, or 3)	5854	25.0	25.0	3764	24.1	24.1
Above 4 stars (4 or 5)	17587	75.0	100.0	11873	75.9	100.0
Type of travel						
Solo	2696	11.5	11.5	2218	14.2	14.2
Couple	12206	52.1	63.6	8881	56.8	71.0
Family young kids	1879	8.0	71.6	970	6.2	77.2
Family adult kids	4161	17.8	89.3	2518	16.1	93.3
Big group	2499	10.7	100.0	1050	6.7	100.0
Traveler's experience						
First cruise	3961	16.9	16.9	1453	9.3	9.3
2-3 past cruises	5324	22.7	39.6	2282	14.6	23.9
4-6 past cruises	5073	21.6	61.3	3079	19.7	43.6
7 or more past cruises	9083	38.7	100.0	8823	56.4	100.0
Total	23441	100.0		15637	100.0	

Table 36 summarizes the descriptive statistics of the two samples and presents the frequencies of the characteristics of the cruise taken by passengers, overall cruise and dining review ratings, and passenger characteristics, such as travel type and cruising experiences.

5.3.4 Execution of the Discourse Analysis

In the first-order analysis, raw data clean-up included the deletion of reviews without dining ratings and those containing unnecessary spaces, abusive language, local dialect (not in English), and emoji overuse. With a considerably large dataset, 3-level auto coding was performed with manual intervention (Aggarwal et al., 2023). Then, an expert panel validated the codes according to industry knowledge and aligned them with the EA theoretical framework applied for the analysis.

In the first stage, auto coding was performed to explore the major ideas and Top of the Mind (TOM). In accordance with the EA experience accounts approach, qualitative insights are important for capturing the complexity and depth of consumer experiences. Qualitative TOM analysis, facilitated by NVIVO, enabled the exploration of nuanced aspects of consumer feedback that quantitative data alone (star ratings) could not reveal. Themes such as detailed accounts of dining experiences and specific areas of satisfaction or dissatisfaction provide a richer and, more contextual understanding of how consumer perceptions evolved in the post-pandemic era.

The data were divided into several pieces, and the two coders coded 20% of the reviews separately. Finally, software was used to rerun and validate the codes. Inter-coder reliability was assessed using Cohen's kappa coefficient for coding themes in review data. The codes were compared for three coders (two manual coders and one software coder), resulting in a kappa coefficient of 0.71, indicating good agreement (Burla et al., 2008).

A panel discussion was included in the second-order analysis to validate the codes. In qualitative studies, a crucial step in ensuring the rigor and trustworthiness of research findings is the validation of codes by an expert panel. The panel, composed of experienced researchers and professionals with expertise in the field of study, served to establish credibility of the coding process and enhance reliability of research outcomes. The panel followed a structured approach to ensure thorough validation. First, panel members were provided with a comprehensive overview of the study's objectives, research questions, and coding scheme developed by the research team. This enabled the panel to understand the context and rationale behind code categories and subcategories.

Next, the panel independently reviewed a sample of coded data. This process allowed them to assess the consistency and accuracy of the applied codes relative to raw data. After the independent review, the panel convened a collaborative discussion to compare their assessments, and reached a consensus on the final coding scheme. During this discussion, the panel critically examined codes, paying particular attention to discrepancies in individual evaluations. By addressing these discrepancies and incorporating the panel's collective expertise, the final coding scheme was refined and agreed upon. This rigorous process of panel validation not only strengthened the credibility of the study's findings, but also contributed to the overall trustworthiness and reliability of the research. Finally, coding was completed, achieving a final kappa coefficient of 0.86, indicating very good agreement (Burla et al., 2008).

5.4 Findings

Descriptive analysis was applied to the overall cruise rating ranging from 1 to 5 stars, whereas dining ratings were sub-grouped into above (4 and 5) and below (3, 2, or 1) four stars. The data frequencies grouped by category and period are presented in Table 36. Based on the frequencies described in Table 36, the post-pandemic data are similar to the pre-pandemic sample, despite several differences. In terms of cruise type, the tendency is towards shorter cruises with an 8.5%-point increase in less than six days and a 6.7%-point decrease in more than 10 days in the post-pandemic sample. A notable shift towards other regions of cruising (26.4% versus 5.1%) from the American market (63.4% vs. 86.5%) was also observed.

There were no meaningful shifts in the overall cruise rating from an average of 4.36 pre- to 4.40 post-pandemic (not shown in Table 36), except for a slight redistribution of the four and five stars (Table 36) towards more positivity. The distributions of the 25% negative and 75% positive dining ratings remained unchanged. The proportion of groups, such as family and friends, decreased slightly towards solo travelers and couples, whereas couples still dominated the sample. A major shift was observed in previous passenger experiences. In the post-pandemic period, there was a 7.6%-point decrease in first-time cruisers and 8.1%-point decrease in those who had already been on two to three cruises. However, this was compensated by a 17.7%-point increase in passengers who had been on more than seven cruises. Given that that post-pandemic sample is dominated by more experienced cruisers that are more critical and thus, harder to satisfy (Demydyuk & Carlbäck, 2025), the shift towards the positive indicates an improvement in cruise line operations and passengers' positivity.

Table 37 shows that the pre- and post-pandemic discussions were well-differentiated in terms of content. The post-pandemic discussion is determined by the new words *Experience* and *Drink* that were not in the Top of the Mind in the pre-pandemic sample (see also Figure A2 in the Appendix). Notably, the *Drinks Package* and *Cruise* exited the Top of the Mind from the pre-pandemic discussions. *Food*, which used to be the number one discussion theme in all cruise regions, moved down from the top and was replaced with *Main Dining Room* in the Americas and Asia-Pacific, and *Specialty* (dining) in Europe (Table 37). These major trends are well supported by the sub-categorical breakdown (Table 38 and Figure A3 in the Appendix), where the post-pandemic discussion becomes more expressive towards experiences rather than function as expressed in the

Table 37: Top of the Mind word categories used in reviews according to cruise location

Pre-pandemic period (2018-2019)		Post-pandemic period (2021-2022)	
Total worldwide 23441 reviews (100%)	mentions	Total worldwide 15637 reviews (100%)	mentions
1. Food	2950	1. Main dining room	1897
2. Specialty	1697	2. Food	1359
3. Main dining room	1515	3. Options	1228
4. Cruise	977	4. Specialty	1197
5. Service	646	5. Service	858
6. Drinks package	523	6. Good	611
7. Buffet	462	7. Experience	476
8. Options	456	8. Time	438
9. Good	360	9. Drink	426
10. Time	253	10. Buffet	425
American market 20277 reviews (86.5%)	mentions	American market 9910 reviews (63.4%)	mentions
1. Food	1525	1. Main dining room	809
2. Specialty	572	2. Specialty	516
3. Cruise	555	3. Food	481
4. Main dining room	523	4. Options	332
5. Service	363	5. Good	317
6. Options	320	6. Drink	244
7. Good	298	7. Service	243
8. Drinks package	297	8. Time	231
9. Buffet	285	9. Cruise	140
10. Time	205	10. Buffet	138
European market 1968 reviews (8.4%)	mentions	European market 1600 reviews (10.2%)	mentions
1. Food	927	1. Specialty	495
2. Specialty	665	2. Main dining room	355
3. Main dining room	647	3. Options	309
4. Cruise	170	4. Service	280
5. Drinks package	120	5. Food	276
6. Buffet	110	6. Buffet	183
7. Options	110	7. Time	182
8. Service	104	8. Good	158
9. Good	62	9. Cruise	151
10. Time	48	10. Staff	144
Other (Asia, Africa, Pacific) 1196 reviews (5.1%)	mentions	Other regions 4127 reviews (26.4%)	mentions
1. Food	688	1. Main dining room	733
2. Specialty	460	2. Food	602
3. Main dining room	345	3. Options	587
4. Cruise	252	4. Room service	412
5. Service	179	5. Service	335
6. Drinks package	94	6. Experience	272
7. Staff	90	7. Drinks package	192
8. Buffet	67	8. Specialty	186
9. Options	55	9. Good	136
10. Experience	33	10. Cruise	130

Table 37 summarizes ten of the TOM words according to the geographical market where the cruise took place and time period, such as pre- and post-pandemic. Absolute numbers of reviews with valid percentages of the total sample are reported for each of the clusters, together with the number of mentions for each of the TOM words.

Table 38: Top of the Mind word categories and sub-categories of reviews

Pre-pandemic period (2018-2019)		Post-pandemic period (2021-2022)	
Total worldwide sample 23441 reviews (100%)	mentions	Total worldwide sample 15637 reviews (100%)	mentions
Part I			
Drink	171	Drink	426
expensive drinks	68	drink price	162
free drink stations	54	drink offering	127
frozen drinks	49	expensive drink	105
		cocktail/mocktail	32
Drinks package	523	Drinks package	361
beverage package	488	beverage package	198
inclusive drink package	35	premium package	122
		soda package	41
Experience	144	Experience	476
dining experience	144	good experience	310
		great experience	91
		yacht club experience	40
		salmon dinner experience	35
Food	2950	Food	1359
main dining room food	683	indian food	331
quality	423	food quality	213
buffet food	404	dining room meal	151
good food	338	good food	130
food choices	314	great food	106
bad food	294	food options	98
food quality	142	food choices	70
great food	103	food specialty	65
cruise ship food	81	restaurants	64
food availability	63	food shortage	39
room temperature food	45	food venues	39
chinese food	34	room temperature food	31
asian food	26	hall	22
cafeteria food		nasty food	
Good	360	Good	611
not good	168	really good	183
pretty good	106	good quality	84
very good	86	pretty good	75
		good flavor	68
		good value	63
		good meal	39
		good choice	36
		good use	32
		good pricing	31
Options	456	Options	1228
not many options	213	food options	481
vegetarian options	105	vegetarian options	405
dining options	102	dining option	139
vegan options	65	free options	76
		vegan options	50
		great options	42
		protein options	35

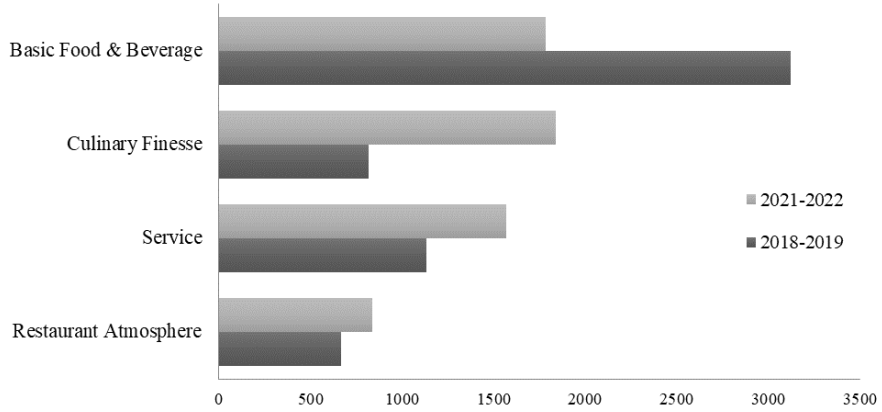
Table 38 continued. Top of the Mind word categories and sub-categories of reviews

Pre-pandemic period (2018-2019)			Post-pandemic period (2021-2022)		
Total worldwide sample 23441 reviews (100%)	mentions		Total worldwide sample 15637 reviews (100%)	mentions	
Service	646		Service	858	
good service		281	guest services		309
bar service		124	excellent service		118
food service		94	service team		109
guest services		85	great service		82
restaurant manager		62	slow service		67
			top notch service		65
			fast service		47
			bar service		42
			self service station		19
Staff	235		Staff	273	
buffet staff		100	dining staff		112
wait staff		97	wait staff		108
dining room staff		38	staffing shortages		53
Time	253		Time	438	
set dining time		110	dinner time		151
dinner time		80	wait times		109
freedom dining		37	set time dining		90
daily timing errors		26	different times		49
			final snack time		39
Part II					
Bar	182		Bar	140	
Buffet	462		Buffet	425	
buffet line		179	main buffet		220
buffet restaurant		164	breakfast buffet		82
buffet area		119	full buffet food		67
			excellent buffet		39
			salad bar		17
Cruise	977		Cruise	421	
Main dining room	1515		Main dining room	1897	
Room service	119		Room service	424	
Specialty	1697		Specialty	1197	
specialty restaurant		1365	specialty restaurant		921
specialty dining		299	specialty dining		215
selections		33	specialty dining upgrade		61
specialty dining package					

Table 38 extends the TOM words in the total sample with relevant subcategories based on the most common mentions. The absolute numbers of reviews with valid percentages of the total sample are reported together with the number of mentions for each of the TOM main and sub-categories. The 15 TOM words were split into two parts in the table. The table begins with factors comprising dining experiences in alphabetical order. These words and mentions are then assigned to four groups based on the 'experience accounts,' as shown in Figures 15 and 16. After the bold line, the table continues with food and beverage venues where experiences are produced and consumed.

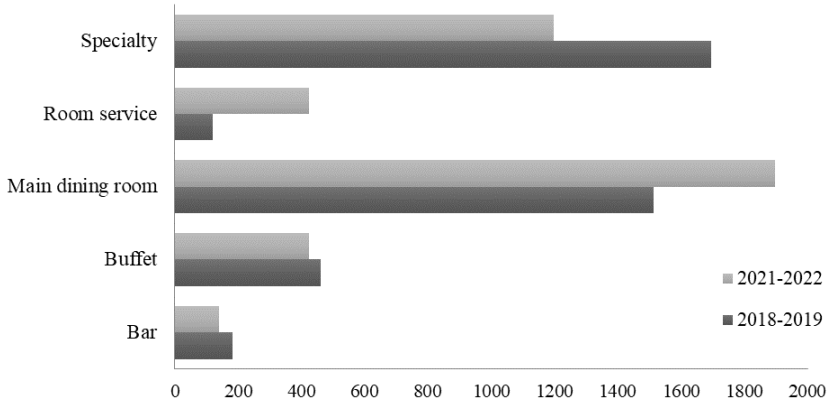
earlier years. The EA-structured categorization indicates massive shifts from Basic Food and Beverage to Culinary Finesse, followed by Service and Atmosphere (Figure 15). Furthermore, the Culinary Finesse discussion grows around *Good* and *Options*, with *vegetarian* and *vegan* accounting for a large portion. New words that entered Atmosphere (*Experiences)* and Service discussions (*Service Timing,* i.e. convenience, *Staff)* transform the focus of these experience categories.

Figure 15: Comparison of Experience Accounts according to the EA-framework



This diagram presents how the four of the 'experience accounts' rebalanced following the restart of cruising in 2021 in the overall sample. The analysis was based on the TOM words presented in the first part of Table 38.

Figure 16: Comparison across various food venues onboard



This diagram shows how the discussion focus shifted towards complementary food venues included in the ticket price following the restart of cruising in 2021 in the overall sample.

Another evolving observation emerges from the evaluation across various dining venues (2nd part of Table 38 and Figure 16). Thus, the growth of mentions around the *Main Dining Room* and *Buffet* is more meaningful as compared with other categories. As MDR and buffet meals are included in cruise fares, this increase indicates growing guests' expectations from the overall cruise package, that is, the value for money. In line with other findings, we observed that the themes became more precise and focused on the selection of food options. A similar change was observed for *Room Service*, whereas *Specialty* and *Bar* were mentioned more frequently before the pandemic (Figure 16).

Table 39 illustrates the uniqueness of TOM words for each corporation. By contrasting the pre- and post-pandemic discussions based on a single company, it is possible to follow a story of improvement or decline in various areas of customer experience. The TOM words in Table 35 indicates the most emerging topics unique to a specific company. Especially expressive is the case of Norwegian Cruise Lines Holding (NCLH) with TOM words transformed from *bad food* to *great food* and *really good*, from *good service* to *great service* and *top-notch service*, and from *room temperature food* (yogurt, main course) to *good value, great experience,* and *excellent buffet.* At the same time, in other clusters, words such as *nasty food* and *slow service* entered the post-pandemic discussion and pointed to specific operating problems. In addition, Table 39 highlights from different corporations that the post-pandemic discussion intensifies around (*set*) *dinner time*, which is also present in the aggregate sample but is not emergent enough (Table 38, Part I). The same observation applies to new words, such as *Indian food, vegan,* and *protein options*, indicating the growing population of non-meat dieters.

To summarize, star ratings became more positive overall, despite a more experienced and potentially more critical passenger base, while the qualitative analysis of post-pandemic data highlighted key shifts in guest discussions and preferences. Changes in terminology reveal a shift in focus towards experience and dining quality, away from food and drink quantity receded. Dining discussions grew more polarized, with an increased emphasis on *Culinary Finesse*, *Service*, and *Atmosphere*, reflecting evolving guest expectations. A higher focus on vegetarian and vegan options, along with changes in service timing and staff interactions, further indicate changing guest priorities. Additionally, discussions about the included dining options, such as the Main Dining Room and Buffet, grew as guests' value expectations from the overall cruise experience increased. At the brand level, some cruise lines saw an improvement in perceptions of food and service, whereas others experienced new concerns.

Table 39: Top of the Mind word sub-categories used in reviews according to corporations

Pre-pandemic period (2018-2019)		Post-pandemic period (2021-2022)	
Total worldwide sample 23441 reviews (100%)	mentions	Total worldwide sample 15637 reviews (100%)	mentions
CCL Carnival Corporation		**CCL Carnival Corporation**	
121 : specialty restaurant	434	49 : main dining room	1030
111 : main dining room	403	52 : food options	422
109 : main dining room food quality	232	63 : room service	392
106 : food quality	210	20 : good experience	257
105 : food choices	187	62 : guest services	256
120 : specialty dining selections	184	71 : specialty restaurant	148
107 : good food	183	6 : main buffet	76
96 : dining experience	141	16 : beverage package	71
79 : buffet line	105	28: food options	66
92 : beverage package	94	48 : really good	63
78 : buffet area	84	70 : specialty dining upgrade	61
86 : set dining time	83	25 : dining room meal	59
116 : guest services	67	47 : pretty good	59
100 : buffet food	62	33 : good food	54
115 : good service	47	13 : set time dining	53
RCL Royal Caribbean International	mentions	**RCL Royal Caribbean International**	mentions
111 : main dining room	335	35 : indian food	331
121 : specialty restaurant	268	49 : main dining room	311
100 : buffet food	266	71 : specialty restaurant	274
109 : main dining room food quality	256	29 : food quality	156
99 : bad food	155	6 : main buffet	144
80 : buffet restaurant	129	11 : dinner time	106
92 : beverage package	98	51 : dining option	92
104 : food availability	63	73 : dining staff	86
120 : specialty dining selections	58	44 : good quality	84
107 : good food	57	65 : service team	71
89 : free drink stations	54	66 : slow service	67
113 : bar service	52	14 : wait times	61
106 : food quality	45	17 : premium package	57
102 : chinese food	38	59 : excellent service	57
118 : room service	33	33 : good food	52
NCLH Norwegian Cruise Line Holdings	mentions	**NCLH Norwegian Cruise Line Holdings**	mentions
121 : specialty restaurant	353	71 : specialty dining / restaurant	501
111 : main dining room	347	49 : main dining room	256
92 : beverage package	121	16 : beverage package	109
99 : bad food	115	34 : great food	81
100 : buffet food	78	48 : really good	81
114 : food service	67	75 : wait staff	80
103 : cruise ship food	63	31 : food specialty restaurant	65
79 : buffet line	62	46 : good value	63
120 : specialty dining selections	57	14 : wait times	48
115 : good service	56	61 : great service	47
90 : frozen drinks	49	52 : food options	44
105 : food choices	48	21 : great experience	38
117 : restaurant manager	42	65 : service team	38
96 : dining experience	40	67 : top notch service	38
110 : room temperature food	40	4 : excellent buffet	32
OTHER independent cruise lines	mentions	**OTHER independent cruise lines**	mentions
111 : main dining room	430	49 : main dining room	300
121 : specialty restaurant	310	71 : specialty restaurant	174
115 : good service	178	5 : full buffet food	67
92 : beverage package	175	59 : excellent service	61
109 : main dining room food quality	166	25 : dining room meal	57
107 : good food	140	17 : premium package	41
108 : great food	103	23 : yacht club experience	40
105 : food choices	92	12 : final snack time	39
113 : bar service	72	56 : vegan options	36
96 : dining experience	56	55 : protein options	35
118 : room service	47	62 : guest services	33
84 : dinner time	46	36 : nasty food	31
99 : bad food	37	29 : food quality	30
93 : inclusive drink package	35	20 : good experience	25
88 : expensive drinks	24	33 : good food	24

5.5 Discussion

5.5.1 Evolving Consumer Preferences

This study examined Internet reviews from pre- and post-pandemic samples of cruise ship passengers to investigate potential changes in their food and dining experiences following the restart of cruising. Based on a comparison of pre- and post-pandemic satisfaction ratings, cruise lines' efforts and commitment to meeting evolving consumer demands and maintaining high satisfaction levels appear to have been paid off. The overall satisfaction found in the post-pandemic review ratings confirms the improvements made by cruise lines as well as the heightened expectations of consumers who honed their cooking skills during the lockdown. This and further statistical comparisons of the two datasets, including review ratings and passenger demographics, did not yield substantial differences between the two periods.

To address these limitations and answer the questions of *what* and *how* the study was primarily based on a qualitative approach. Thus, the extended discourse analysis in this study, which was systematically structured using the EA analytical framework, was able to identify a significant shift in cruise ship passengers' dining preferences. Namely, the discussion moved away from basic, utilitarian meals and towards a focus on high-quality cuisine, personalized services, and a diverse range of food and dining options. From the EA-based perspective, the discussion shifted significantly towards culinary finesse and service, followed by restaurant atmosphere away from basic food and beverage.

This overall trend favoring the gourmet and fine-dining styles of food consumption has already been observed by Williamson (2020), who showed an 8% gain in fine-dining popularity in the wake of the pandemic. Voon (2012) indicated the same trend even before the lockdown, concluding that service quality was a key determinant of restaurant choice, although food quality was also stressed by younger customers, as in the case of fine-dining restaurants. Given that younger customers are future cruise passengers and the current focus market for cruise operators, these trends remain and should not be ignored (e.g., Dev, 2006; Gracia et al., 2011; Roy et al., 2020).

These findings extend the previous results of studies analyzing the impact of the COVID-19 pandemic on consumer food and dining choices. Consistent with the trends established in previous research, this study observed clear patterns: 1) more economic value (e.g., Di Crosta et al., 2021; Gerlich, 2021; Khayru, 2021) in the emergent discussion around complementary dining options. 2) healthier foods of higher quality and variety of

food choices (e.g., Gerlich, 2021; Wachyuni & Wiweka, 2020; Williamson, 2020; Zwanka & Buff, 2021) and 3) staff and services (Gerlich, 2021; Hoang & Suleri, 2021).

A review of prior studies allowed us to understand the underlying motivations and drivers of the changes, providing the context and meaning that the analysis alone could not reveal. Thus, the changes in consumer behavior were not only caused by but also intensified after the COVID-19 pandemic, as some trends were observed earlier. Qualitative analysis enabled a deeper exploration of the richness of passengers' experiences, ultimately contributing to a more comprehensive understanding of the pandemic's impact on their current dining preferences. In contrast to aggregate data, the TOM approach applied to a specific corporation revealed the depth of insight into which a so-called "no-code" analysis can be achieved by a specific company or business unit. Overall, our assumption, based on the Theory of Planned Behavior that COVID-19 pandemic impacted consumer preferences for holiday dining, was largely confirmed in line with the findings of Radic et al. (2021) and Han et al. (2020).

5.5.2 Theoretical Implications

The novelty of this study lies in its multi-stakeholder approach and instrumentalization of the experiencescape model (Pizam & Tasci, 2019) of cruise dining (Radic et al., 2021). This study is the first to apply an EA analytical framework designed for restaurant management to the cruise dining experiencescape. Our approach is multidisciplinary because the analysis of customer feedback was performed using a systematic and structured view of EA for its seamless integration into the accounting set of controls. The latter consists of cost accounting information to evaluate the consumption of the associated resources, and of the pricing and revenue management perspective to capitalize on customer preferences and willingness to pay.

Therefore, our systematic approach establishes a foundation for integrated accounting, customer experience, and marketing framework. Simultaneously, we advance its methodological application to a set of big data obtained from the Internet, which is more practical and easier to obtain, thus tracking the changes regularly in comparison to customer surveys and focus groups. Thus, we respond to the call of Pizam and Tasci (2019) to integrate multidisciplinary and multi-stakeholder perspectives on experiencesacape research, specifically in the cruise dining context (Radic, 2018, 2019; Radic et al., 2021).

This study and our analytical approach make an important contribution to the management of food service experiencescapes in general, and cruise dining in particular.

Following Bitner's (1992) and Pizam & Tasci (2019) modes built on S-O-R paradigm (Mehrabian & Russell, 1974), this study subcategorized the Sensory component of the experiencescape into basic food and culinary finesse, as recommended by the EA analytical framework (Andersson & Carlbäck, 2009; Carlbäck, 2010). Our results show a significant shift in consumer preferences within these two categories (i.e., from one to another), which could easily be diluted in an aggregate sensory sample, thus emphasizing the significance of such a sub-categorization for the food-service industry. As food and beverage experiences are predominantly sensory, structured systematization is needed for the sensory component of the experiencescape to instrumentalize and integrate customer feedback into a management-applicable state.

This study contributes to the literature on the cruise dining experiencescape (Han et al., 2020; Radic, 2018, 2019; Radić et al., 2019; Radic et al., 2021) by suggesting a more detailed and food-service-relevant approach to experiencescape analysis. Specifically, by matching the components of experiencescape to the experience accounts of the EA framework, we enable the further inclusion of these components from accounting and finance perspectives. Our findings suggest that today's and perhaps future cruise guests prefer a value fine-dining experience over utilitarian food consumption, seek a variety of choices and options, and expect more value from included options, while focusing on the quality of food and beverage rather than package value.

This study opens new avenues for analyzing the restaurant atmosphere in a more structured way that can provide clear management guidance, not least in multiple F&B setups such as cruises. Similar to Kwortnik (2008) view of cruise shipscape, we treat the dining atmosphere as a blend of sensory (ambient), functional (design), and social components. However, in the cruise multisensory F&B landscape sought to stimulate consumer spending, further inclusion of natural, cultural, and hospitality culture components in an applicable multi-stakeholder model, as suggested by Pizam & Tasci (2019), and an analysis of their importance-performance scores can be beneficial. For further elaboration into a practical accounting approach, such a sub-categorical analysis of the cruise dining atmosphere is needed to prevent noisy results or dilution effects.

An important next step in the development of the analytical framework applied in this study is the impact of consumer choice on financial performance. Studying the causal relationships between the operating costs associated with the four experience accounts, related marketing resources, and customer feedback can help improve, strengthen, and better understand the framework.

5.5.3 Managerial Implications

The findings of this study have several practical implications for cruise line and resort operators with multiple F&B venues and for the food service industry (e.g., Brey, 2011). Our recommendations address post-pandemic trends towards fine dining, including a variety of options, food quality, and personalized service. We also discuss trends in the major areas of the dining experience and usage of customer reviews for profitability analytics, as suggested by the EA model.

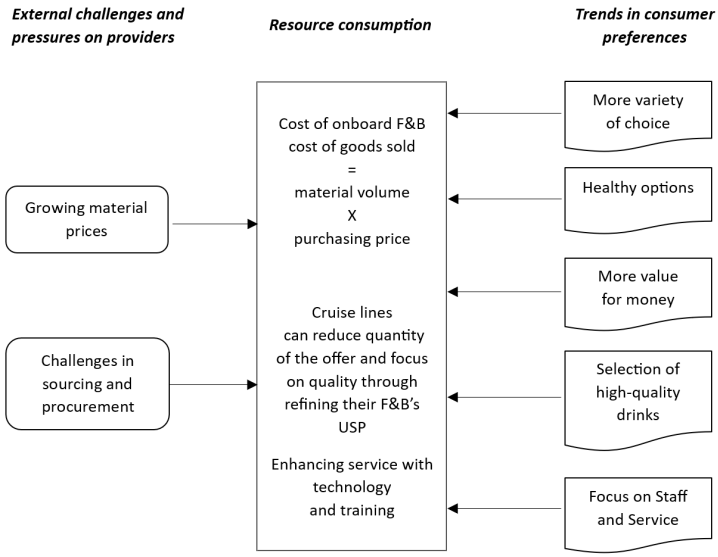
Besides the culinary finesse, which stands out as a fine dining parameter, the staff exercising the role of the host is typical and unique for this type of restaurant. Commercial hospitality is underlined by two separate phenomena: service delivery and exercising the host's role (Vejlgaard et al., 2021). Whereas the server's role is typically service delivery, the host's role is to make an emotional connection (Gracia et al., 2011; Johanson & Woods, 2008; Kandampully et al., 2014). This two-sided understanding of staff-guest interaction is also reflected in King's hospitality model (C. A. King, 1995), which makes a distinction between basic job skills to carry out the service and "an eagerness to please, as well as social skills including polish" (p.9), with the latter reflecting the host role. Hosting involves emotional engagement with guests, and requires additional time and possibly more staff or technology, including restaurant managers with specific social skills. Training opportunities for staff empowerment and acting as hosts, providing a unique and personalized dining experience for passengers, can be integrated into staff training programs. On a large cruise ship with staff exchanges every six months, introducing staff and management training programs that can support this initiative is a challenging task that requires further research.

While the newest cruise ships are all equipped with enchased technology, allowing the service more time for a customer, a vast number of fleets have not yet been digitalized. That is, waiters serving a thousand passengers in one seating manually take orders, bring them over to the kitchen and bar, wait for the pick-up, and bring the orders out. Often, lack of language skills and manual processing harms fulfilling customer wishes and can lead to errors. Hosting training is pointless without proper and streamlined service delivery processes that ease mechanical load. Much can be achieved by freeing staff hands and brains, thus allowing them more time for customers. In luxury cruising, staff playing the role of hosts elevates satisfaction levels and provides a distinct competitive advantage. In

the post-pandemic landscape, this aspect has evolved from value-adding to essential requirements across all market segments.

Figure 17 shows how external provider challenges, such as growing material prices and sourcing and procurement challenges (Payne, 2024), can be compensated for through customer centricity and balanced with current customer preferences. According to the trends revealed in our analysis, current customers value quality over quantity. Thus, by refining the F&B offer to match customer expectations, the variable to be reduced would be purchasing volume. With an increased focus on the variety of dining options and the host role, especially in complementary restaurants, cruise and resort operators can make their dining and overall vacation experience smooth and pleasurable. Good examples of providing greater variety in complementary dining were implemented onboard several newer ships, ensuring a greater variety of choices for passengers, along with more consistent quality. The chefs do not need to prepare a different menu every night, making it easier for them to excel and maintain a stock of higher-quality, fresh ingredients. Matching the offer to customer preferences helps reduce waste, thus optimizing food costs and pollution levels.

Figure 17: Possible solutions for addressing external pressures out of EA application



The combination of two methods, text-mining techniques and the EA analytical framework, helps address the limitations of both approaches, thus easing their practical

applications. Therefore, no-code analysis applied to a specific business (resort, cruise ship, restaurant chain) identifies the most emerging topics in customer discussions and can be compared across different periods or outlets. Applying the EA model allows us to frame these data and make economic sense by directing the effort and investment by the most important and clearly defined areas of dining experience. Knowing the most important service product elements or those that require improvement facilitates the achievement of the best possible experience for customers and streams resources. Hence, resources are not wasted on activities that customers do not appreciate. By implementing this type of analysis as a continuous process, businesses can stay up-to-date to ensure customer satisfaction and optimal resource utilization, leading to improved profitability. The same analytical approach is relevant for strengthening future sales and marketing activities by not only targeting current customer priorities, but also using their own vocabulary.

As the deployment of EA-based analysis showed, in the post-pandemic landscape, all areas of dining experience became equally important, mainly because of the growing importance of culinary finesse, service, and restaurant atmosphere. Thus, the availability of basic foods and beverages is insufficient. There are strong reasons to believe in the longevity of this trend, observed earlier in younger people and then catalyzed through the pandemic, because younger generations mature. Hospitality operators may reconsider their restaurant and service concepts on a larger scale to meet the evolving demands of their guests, particularly improvements to complementary food venues and set dining times. To ensure success, the EA analytical framework should be deployed separately for comprehensive analysis of each F&B outlet. This approach can provide detailed and insightful conclusions for optimizing customer satisfaction and profitability (Nemeschansky, 2020).

5.6 Limitations and Directions for Future Research

The analysis performed in this study had several limitations, mainly related to the data sources and research methodology. Hence, customer reviews are subjective and can be influenced by external factors unrelated to the dining experience quality. For example, overall cruise satisfaction, weather, and personal issues can impact reviews written by a person (Radic & Lück, 2018). Reviews of passengers with similar demographics on the same cruise are often polarized. In addition, text mining techniques are not free of limitations. While it is a powerful tool for data analysis, text-mining algorithms may struggle with understanding context, sarcasm, or nuances in the human language. This may

have led to misinterpretation and inaccuracies in the findings, thereby affecting the overall reliability of the study.

Furthermore, there was little demographic data available on the reviewers, making it impossible to identify patterns or preferences among specific demographic groups. Thus, the findings of this study may also be influenced by potential post-pandemic changes in the passenger demographics. The results could also be potentially affected by redistribution in cruise geography and thus passenger nationality, which could not be identified owing to the sample size and software limitations. In addition, the sample primarily consisted of cruisers traveling in Europe and the Americas, with little representation of Asian and African passengers. In addition, the data collection website operates in English, which restricts the scope of the reviewers. This language restriction may prevent non-native English speakers from leaving reviews or writing them as accurately as they would in their native languages. Therefore, the results are limited in their generalization as a global trend.