Received: 20 MAY 2026 | Accepted: 22 JUL 2026 | Published Online: OCT 2026
UCLM Journal of Business, Accounting and Management Vol. 1 Issue 1 (October 2026)
DOI: https://doi.org/10.5281/zenodo.23487154

Accommodation Price Determinants: Its Impact Towards Sales Performance of Hotels in Lapu-Lapu City

Jamaine Caizel L. Tolo[1], Janille Riza F. Real[2], Krishjane Mae G. Abarquez[3], Nicole A. Soco[4], Giovanni Roxas[5]*

[5]groxas@uc.edu.ph
https://orcid.org/0000-0002-6610-9004
University of Cebu Lapu-lapu and Mandaue

*Correspondence

ABSTRACT

This study examined perceived accommodation price determinants and their relationship with perceived sales performance among staff and managers of selected four-star hotels in Lapu-Lapu City. The study focused on three accommodation price determinants—impact of amenities on price, price competitiveness, and value for money—and three sales-performance indicators—customer loyalty, occupancy rate, and sales growth. A descriptive-inferential quantitative design was employed. Seventy respondents from the sales departments of ten four-star hotels were purposively selected based on their direct involvement in pricing, marketing, and sales operations. Data were collected through a researcher-designed four-point Likert-scale questionnaire and analyzed using weighted means and a chi-square test of independence. The perceived accommodation price determinants were rated positively: impact of amenities on price obtained an aggregate mean of 3.49, price competitiveness 3.26, and value for money 3.33, all interpreted as Strongly Agree. Perceived sales performance was likewise rated positively, with customer loyalty at 3.27, occupancy rate at 3.31, and sales growth at 3.26. The reported chi-square analysis yielded $p = .131$, which is greater than the .05 significance level; the source study therefore retained the null hypothesis and reported no statistically significant difference between the two constructs. The findings suggest that hotel pricing should be considered together with service quality, customer experience, marketing, and other operational factors.

Keywords: *Accommodation pricing, sales performance, Lapu-Lapu City, amenities, price competitiveness, value for money, customer loyalty, occupancy rate, sales growth*

INTRODUCTION

The Philippine hospitality market continues to expand, while Lapu-Lapu City remains an important tourism and hotel-investment destination because of its coastal attractions, cultural heritage, and proximity to Mactan-Cebu International Airport. The source thesis cites Mordor Intelligence (2025) for a projected Philippine hospitality-market value of USD 7.65 billion in 2025 and projected growth to USD 10.95 billion by 2030. It also cites Manila Standard (2024) regarding hotel investment interest in Lapu-Lapu City.

Hotels in Lapu-Lapu City operate in a market where accommodation prices must be considered alongside guest expectations, competition, seasonality, and perceived value. Chekin (2024) is cited in the source thesis as emphasizing the importance of effective hotel pricing strategies for competitiveness and revenue. The study also notes the role of tourism demand, accessibility, facilities, brand image, and service quality in shaping accommodation pricing.

International evidence cited in the thesis suggests that amenities, location, service quality, and brand reputation can influence hotel rates. Boonchai and Jermsittiparsert (2024), for example, examined hotel pricing in Thailand, while Gerpott and Berends (2022) reviewed competitive pricing in online markets and emphasized real-time data and algorithmic adjustments. Within hospitality, dynamic pricing allows rates to respond to demand, seasonality, and guest behavior (EHL Hospitality Insights, 2024).

Copyright: ©2026 The Authors. UCLM Journal of Business, Accounting and Management is published by University of Cebu Lapu-Lapu & Mandaue
This is an open-access journal licensed under the Creative Commons Attribution-NonCommercial 4.0 International (**CC BY-NC 4.0**) License.

The study also considers value for money as a pricing dimension. Nguyen and Johnson (2023) are cited as finding that perceived fairness between price and service quality can influence hotel booking behavior. Han and Hyun (2018) are cited in relation to perceived value, satisfaction, and loyalty, while Rather (2018) discusses customer brand identification and hospitality brand loyalty.

Although research on hotel competitiveness and pricing has expanded, the source thesis identifies comparatively limited attention to secondary tourism destinations such as Lapu-Lapu City. Lubowiecki-Vikuk et al. (2024) is cited for a bibliometric perspective indicating concentration of hotel-service research in major urban destinations. This study therefore examines accommodation price determinants and perceived sales performance in selected four-star hotels in Lapu-Lapu City.

Theoretical Background

Three theoretical perspectives frame the study. First, Price Discrimination Theory provides the economic rationale for charging different prices to different customer segments or for differentiated service conditions. The thesis traces the formal development of the theory to Pigou's (1920) work and applies it to dynamic hotel pricing, where rates can vary according to demand, seasonality, and customer segments.

Second, Contingency Theory is used to explain why pricing strategies may depend on external conditions. The source thesis cites Zhang et al. (2021) and Jiang and Taylor (2020) in discussing demand volatility, seasonality, geographic characteristics, and the need for pricing responses to match market conditions.

Third, the Resource-Based View (RBV) explains the role of firm-specific resources and capabilities in implementing pricing strategies. Barney (1991) describes valuable, rare, inimitable, and non-substitutable resources as sources of sustained competitive advantage. The thesis applies this perspective to hotel resources such as pricing systems, revenue-management expertise, customer data, skilled personnel, digital booking systems, and brand reputation.

Research Objectives and Hypothesis

The study sought to determine: (1) the level of perceived accommodation price determinants in terms of impact of amenities on price, price competitiveness, and value for money; (2) the level of perceived sales performance in terms of customer loyalty, occupancy rate, and sales growth; (3) whether a significant difference exists between perceived accommodation price determinants and perceived sales performance; and (4) strategic pricing recommendations that may be proposed based on the findings.

The null hypothesis stated: H_0: There is no significant difference between the perceived accommodation price determinants and perceived sales performance in Lapu-Lapu City.

METHODOLOGY

Research Design

A descriptive-inferential quantitative design was employed to examine how hotel employees assessed accommodation pricing and sales performance. The source thesis describes the respondents as frontline sales personnel directly involved in pricing decisions, booking processes, promotional activities, customer engagement, and revenue-generating activities.

Research Setting and Respondents

The study was conducted in Lapu-Lapu City, Cebu, and focused specifically on four-star hotels. Ten four-star hotels participated, with seven sales-department personnel selected from each hotel: one Hotel Sales Manager, one Assistant Sales Manager, and five Sales Staff, for a total of 70 respondents. Purposive sampling was used. Participants were required to be currently employed in the hotel's sales department, have at least six months of experience in their present role, and be actively engaged in pricing decisions, marketing initiatives, or sales operations.

Copyright: ©2026 The Authors. UCLM Journal of Business, Accounting and Management

Respondent allocation	Per hotel	Total
Hotel Sales Manager	1	10
Assistant Sales Manager	1	10
Sales Staff	5	50
Total	7	70

Research Instrument

A researcher-devised questionnaire consisting of two sections was used. The first section measured perceived accommodation price determinants; the second measured perceived sales performance. A four-point Likert scale was used: 4 = Strongly Agree, 3 = Agree, 2 = Disagree, and 1 = Strongly Disagree.

Pilot Testing and Data Collection

The instrument was pilot tested with 10 respondents from five hotels in Lapu-Lapu City: five Hotel Sales Managers, two Assistant Sales Managers, and three Sales Staff. These respondents were excluded from the actual survey. The questionnaire was personally administered over a two-week period, with the researchers explaining the study and questionnaire before administration. Cronbach's alpha was used to assess instrument reliability. The source thesis does not state the numerical alpha coefficient in the main methodology text; therefore, no coefficient is invented in this manuscript.

Data Analysis

Weighted mean was used to determine the level of perceived accommodation price determinants and perceived sales performance. A chi-square test of independence was used to test the reported significant difference between the two constructs at the .05 level.

Ethical Considerations

Participation was voluntary. The researchers explained the objectives of the study, obtained signed consent, maintained confidentiality, and informed participants that they could withdraw without negative consequences.

RESULTS

Perceived Accommodation Price Determinants

Dimension	Aggregate Mean	Interpretation
Impact of amenities on price	3.49	Strongly Agree
Price competitiveness	3.26	Strongly Agree
Value for money	3.33	Strongly Agree

Impact of amenities on price obtained an aggregate mean of 3.49 (Strongly Agree). The item stating that hotel facilities and services significantly affect how guests perceive pricing received M = 3.56. The findings indicate that respondents consistently view amenities as relevant to guests' evaluation of room prices. The result is consistent with Trebicka et al. (2023), cited in the source thesis in relation to hotel facilities, pricing strategies, perceived value, and customer retention.

Price competitiveness obtained M = 3.26 (Strongly Agree). Monitoring competitor pricing received M = 3.37, while customers choosing the hotel because of attractive pricing received M = 3.10 (Agree). The result indicates that respondents considered competitor monitoring and market alignment important aspects of pricing. This is consistent with Sampaio et al. (2022), who examined pricing strategies and hotel performance from managers' perspectives.

Copyright: ©2026 The Authors. UCLM Journal of Business, Accounting and Management

Value for money obtained M = 3.33 (Strongly Agree). The highest-rated item concerned designing pricing strategies to maximize perceived value (M = 3.40), while the lowest was positive feedback regarding value for money (M = 3.27). The source thesis relates this result to Han and Hyun (2018), who examined perceived value, satisfaction, and loyalty in hospitality.

Perceived Sales Performance

Dimension	Aggregate Mean	Interpretation
Customer loyalty	3.27	Strongly Agree
Occupancy rate	3.31	Strongly Agree
Sales growth	3.26	Strongly Agree

Customer loyalty obtained an aggregate mean of 3.27 (Strongly Agree). Retaining loyal customers as a priority in sales strategy received M = 3.46, while loyalty programs contributing to retention received M = 3.04 (Agree). The source thesis connects the result to Rather (2018), emphasizing service quality and emotional attachment in hospitality loyalty.

Occupancy rate obtained M = 3.31 (Strongly Agree). Seasonal promotions received M = 3.54, monitoring occupancy data M = 3.44, and maintaining high occupancy throughout the year received the lowest mean, M = 2.84 (Agree). The findings highlight the role of seasonality and market demand in occupancy management. The source thesis relates this to Assaf et al. (2019), which examined occupancy and revenue management in hospitality benchmarking.

Sales growth obtained M = 3.26 (Strongly Agree). Sales growth as a key indicator of hotel success received M = 3.49, while meeting or exceeding revenue targets received M = 2.94 (Agree). The source thesis attributes the importance of marketing, innovation, and customer relationship management to sustained hospitality sales growth and cites Chen et al. (2020). However, the reference list contains a Chen et al. (2021) entry rather than a 2020 entry; this discrepancy is flagged for verification below.

Test of Significance

Variable	Mean	p	Critical α	Decision/Interpretation
Perceived accommodation price determinants	50.39	.131	.05	Not Significant; H_0 retained
Perceived sales performance	49.19	.131	.05	Not Significant; H_0 retained

The source study reports p = .131, greater than the .05 significance level, and concludes that the null hypothesis is retained. Accordingly, the study reports no statistically significant difference between perceived accommodation price determinants and perceived sales performance. The source table presents the two construct means as 50.39 and 49.19 and reports p = .131.

DISCUSSION

The results indicate consistently positive perceptions of the three accommodation price determinants. Amenities received the highest aggregate mean among the pricing dimensions, followed by value for money and price competitiveness. This pattern suggests that the participating hotel sales personnel regarded both tangible service features and customers' perceived value as relevant to pricing.

The sales-performance dimensions were also rated positively, with occupancy rate obtaining the highest aggregate mean, followed by customer loyalty and sales growth. The particularly high rating for seasonal promotions in the occupancy-rate dimension reflects the importance respondents placed on responding to demand fluctuations.

Copyright: ©2026 The Authors. UCLM Journal of Business, Accounting and Management

Despite these high descriptive ratings, the inferential result did not identify a statistically significant difference between the two broad constructs. Thus, within the study's sample and measurement framework, favorable perceptions of accommodation price determinants were not accompanied by a statistically significant difference in perceived sales performance. The source thesis therefore emphasizes that pricing should not be considered in isolation from service quality, customer experience, marketing, and other operational factors.

The result should be interpreted within the study's methodological boundaries. The respondents were purposively selected sales personnel from ten four-star hotels, and both constructs were measured through perceptions using a researcher-designed questionnaire. The design does not establish that pricing strategies cause changes in occupancy, loyalty, or sales growth.

CONCLUSION

Hotel staff and managers in the participating four-star hotels in Lapu-Lapu City reported high levels of perceived accommodation price determinants in terms of amenities, price competitiveness, and value for money. They likewise reported high levels of perceived sales performance in customer loyalty, occupancy rate, and sales growth. The reported $p = .131$ exceeded the .05 significance level, so the source study retained the null hypothesis and concluded that there was no statistically significant difference between the perceived accommodation price determinants and perceived sales performance.

The findings support an integrated view of hotel pricing in which room rates are considered together with amenities, perceived value, competitor conditions, service quality, customer engagement, seasonality, and marketing activities.

RECOMMENDATIONS

1. Hotels may use an amenity-based pricing approach that links room rates to the quality and range of facilities and services offered.
2. Hotels may develop value-added packages, such as complimentary breakfast, airport shuttle services, extended-stay offers, and other benefits that increase perceived value without relying solely on rate reductions.
3. Hotel sales and revenue teams may regularly monitor competitor prices, occupancy trends, demand patterns, and seasonal conditions when reviewing room rates.
4. Hotels may strengthen customer loyalty programs and digital marketing activities to complement pricing strategies and support customer retention.
5. Hotels may conduct regular pricing evaluations using guest feedback, occupancy data, revenue targets, and other internal performance indicators.
6. Future researchers may include more hotels, additional hotel classifications, and larger samples and may examine objective performance data alongside employee perceptions.
7. Future research may also examine seasonal pricing, revenue-management technology, customer willingness to pay, and the effectiveness of specific pricing models in Lapu-Lapu City.

Author Contributions

Author 1: Conceptualization, Methodology, **Author 2:** Data curation, Writing-Original draft preparation; **Author 3:** Investigation, Validation, **Author 4:** Visualization, Writing- Reviewing; **Author 5**: Supervision, Editing

Funding

This research received no external funding.

Copyright: ©2026 The Authors. UCLM Journal of Business, Accounting and Management

Generative AI Statement

The authors used ChatGPT (Open AI) solely as a language-support tool to improve the clarity, coherence, and grammatical accuracy of the manuscript. All AI-assisted outputs were critically reviewed, revised, and validated by the authors to ensure the accuracy, integrity, and originality of the content. The authors accept full responsibility for the final version of the manuscript and its published content.

Ethical Considerations

Prior to the data gathering, ethical approval was obtained from the University of Cebu Academic Research Ethics Committee (UCAREC). The approved protocol ensured adherence to the principles of respect for persons, beneficence, justice, voluntary participation, informed consent, confidentiality, and anonymity, and compliance with the Data Privacy Act throughout the research process.

Declaration of Competing Interest

The authors declare that they have no competing financial, professional, or personal interests that could have influenced the conduct, findings, or publication of this study.

Data Availability

Data will be made available by the corresponding author on request.

Acknowledgments

The authors sincerely acknowledge the University of Cebu Lapu-Lapu and Mandaue (UCLM) for its unwavering support in completing this research. The guidance and institutional resources provided by the University Research Center greatly contributed to the successful conduct of the study. Finally, the authors express their sincere appreciation to the peer reviewers and editors for their constructive comments and recommendations, which significantly improved the quality and scholarly merit of this manuscript.

REFERENCES

Amha, W. (2020). Customer retention strategies in Ethiopian service firms (Master's thesis, Addis Ababa University). Addis Ababa University Institutional Repository.

Arnaldo, M. S. F. (2024, September 18). Investors are putting up hotels, but where's infra? BusinessMirror. https://businessmirror.com.ph

Assaf, A. G., Josiassen, A., & Agbola, F. W. (2019). Performance benchmarking in the hospitality industry: The importance of occupancy and revenue management. International Journal of Hospitality Management, 77, 196–204. https://www.sciencedirect.com/science/article/abs/pii/S0278431918305772

Barney, J. (1991). Firm resources and sustained competitive advantage. Journal of Management, 17(1), 99–120.

Boonchai, S., & Jermsittiparsert, K. (2024). Determinants of hotel pricing in tropical tourism markets: Evidence from Thailand. International Journal of Hospitality Management.

Chekin. (2024). Hotel pricing strategies and competitiveness in post-pandemic markets. https://chekin.com/en/blog/the-most-effective-pricing-strategies-in-the-hotel-industry/

Chen, C. C., Huang, Y. T., & Petrick, J. F. (2021). Holiday recovery experiences, tourism satisfaction, and life satisfaction: Is there a relationship? Tourism Management, 77, 104196. https://www.sciencedirect.com/science/article/abs/pii/S0261517720301229

Copyright: ©2026 The Authors. UCLM Journal of Business, Accounting and Management

Department of Tourism. (2024). Tourism performance report: Central Visayas 2024. Department of Tourism Philippines. https://tourism.gov.ph

EHL Hospitality Insights. (2024). Dynamic pricing and revenue optimization in hospitality. École Hôtelière de Lausanne. https://hospitalityinsights.ehl.edu

Frontier Economics. (2024). Value for money in theory-based evaluation. https://www.frontier-economics.com/media/kjvbssmi/value-for-money-in-theory-based-evaluation.pdf

Gerpott, T. J., & Berends, J. (2022). Competitive pricing on online markets: A literature review. Journal of Revenue and Pricing Management, 21(7), 596–622. https://doi.org/10.1057/s41272-022-00390-x

Guide to the Philippines. (2024). Lapu-Lapu City travel guide. https://guidetothephilippines.ph

Han, H., & Hyun, S. S. (2018). Role of motivations for luxury cruise traveling, satisfaction, and involvement in building traveler loyalty. International Journal of Hospitality Management, 70, 75–84. https://www.sciencedirect.com/science/article/abs/pii/S0278431917305182

Han, H., & Hyun, S. S. (2018). Role of customer satisfaction in the relationship between customer loyalty and brand trust in the hospitality industry. International Journal of Hospitality Management, 76, 1–12. https://doi.org/10.1016/j.ijhm.2018.03.006

Jiang, & Taylor. (2020). [Full bibliographic details were not provided in the source thesis; verify before publication.]

Kolehmainen, [details not provided]. (2025). [Full bibliographic details were not provided in the source thesis; verify before publication.]

Lubowiecki-Vikuk, A., et al. (2024). Research directions and methodology for measuring the quality of hotel services: Bibliometric analysis. ResearchGate. https://www.researchgate.net/publication/385147256_Research_Directions_and_Methodology_for_Measuring_the_Quality_of_Hotel_Services_Bibliometric_Analysis

Manila Standard. (2024). Lapu-Lapu top site for new hotel investments in PH. https://manilastandard.net/?p=314500275

Mordor Intelligence. (2024). Philippines hospitality market report (2025–2030). https://www.mordorintelligence.com

Nguyen, T., & Johnson, M. (2023). Perceived value and hotel booking behavior in Australia. Journal of Hospitality Marketing & Management, 32(2), 145–162.

Philippine News Agency. (2024). DOT aims for 456,000 hotel room keys by 2028. https://pna.gov.ph

Rather, R. A. (2018). Investigating the impact of customer brand identification on hospitality brand loyalty: A social identity perspective. Journal of Hospitality Marketing & Management, 27(5), 487–513. https://doi.org/10.1080/19368623.2018.1404539

Rather, R. A. (2021). Customer experience and engagement in tourism destinations: A conceptual model and analysis. Journal of Travel & Tourism Marketing, 38(2), 175–189. https://doi.org/10.1080/10548408.2021.1876016

Rosen, S. (1974). Hedonic prices and implicit markets: Product differentiation in pure competition. Journal of Political Economy, 82(1), 34–55.

Sampaio, C. A., Hernani-Merino, M., & Rodrigues, R. G. (2022). Pricing strategies and hotel performance: An analysis of the perception of managers. Journal of Hospitality and Tourism Insights, 5(3), 612–630.

Copyright: ©2026 The Authors. UCLM Journal of Business, Accounting and Management

Sampaio, C., Sebastião, J. R., & Farinha, L. (2024). Hospitality and tourism demand: Exploring industry shifts, themes, and trends. Societies, 14(10), 207. https://doi.org/10.3390/soc14100207

SunStar Cebu. (2025, May 27). Mactan tourist arrivals more than double. https://www.sunstar.com.ph/cebu

SunStar Cebu. (2025, June 3). Lapu-Lapu City implements traffic and infrastructure projects to support growing tourism demand. https://www.sunstar.com.ph/cebu

The Freeman. (2018, April 28). Lapu-Lapu City top tourist drawer in Central Visayas—DOT-7. https://www.philstar.com/the-freeman

The Freeman. (2025, April 10). Infrastructure upgrades seen to boost tourism in Mactan Island. https://www.philstar.com/the-freeman

Trebicka, B., Tartaraj, A., & Harizi, A. (2023). Analyzing the relationship between pricing strategy and customer retention in hotels: A study in Albania. F1000Research, 12, 690. https://doi.org/10.12688/f1000research.132723.1

Villariasa, R. R. (2024, July 6). Lapu mayor vows to build more infra to boost tourism. The Freeman. https://www.philstar.com/the-freeman

Visser, M. (2024). Impact of consumption amenities on house prices. Spatial Economics Research Centre. https://spatialeconomics.nl/wp-content/uploads/2024/10/STR_2024_VisserM_Impact_of-Consumption_Amenities.pdf

World Bank. (2023). [Source cited in thesis; full bibliographic details were not provided in the reference list. Verify before publication.]

Zawojska, A. (2018). Competitiveness in the economic concepts, theories and empirical research. ResearchGate. https://www.researchgate.net/publication/329152680

Zhang, Y., Kim, & Grewal. (2021). [Full bibliographic details were not provided in the source thesis; verify before publication.]

Copyright: ©2026 The Authors. UCLM Journal of Business, Accounting and Management