Please cite the Published Version

Towards a better understanding of interactive value formation: Three value outcomes perspective

Erose Sthapit and Peter Björk

Abstract

The present study utilised netnography to explore specific value dimension(s) that generate three types of value outcomes as a result of interactive value formation (IVF) – value co-creation, value co-destruction and value no-creation – in a tourism accommodation services context. Customer-generated content on TripAdvisor was analysed. The keywords 'good', 'positive', 'excellent', 'great' and 'nice' were used to capture visitors' online narratives linked to the value co-creation outcome of IVF. The following negative emotional words denoted the value co-destruction outcomes of IVF: 'bad', 'negative', 'worst', 'terrible' and 'poor'. The keywords 'ok', 'average', 'standard', 'decent' and 'not good not bad' were linked to value no-creation. Out of the 1,138 online reviews screened, the study focused on 263 reviews linked to 6 different hotels in Vaasa, Finland. A grounded theory approach was used to analyse the data. The findings were based on only one value dimension that resulted in all three types of value outcomes: hotel breakfast. We suggest that future studies on value should also incorporate the value no-creation dimension for a holistic and realistic understanding of the concept.

Keywords: interactive value formation; value co-creation; value co-destruction; no creation; Finland

Introduction

The tourist experience encompasses all of a traveller's experiences at a destination (Oh, Fiore, & Jeoung, 2007). However, these experiences tend to vary in their degree of *usualness* – from peak experiences (Quan & Wang, 2004), are characterised as escapes from monotony (Mossberg, 2007) to routine activities such as sleeping (McCabe, 2002). Both peak and supporting experiences together constitute an organic whole (Mossberg, 2007). However, because of the emphasis on the spectacular, exotic and liminal, supporting experiences of a vacation, for example, accommodation experiences, are mostly ignored (Sthapit & *Björk, 2017*).

Value formation has been at the heart of the marketing research agenda for several decades (Hunt, 1976). Many studies have contributed to the empirical literature on value co-creation. In fact, studies on co-creation have proliferated in service research and have been increasingly applied in the field of tourism and hospitality (Chathoth, Ungson, Harrington, & Cahn, 2016). However, such a trend is not evident in the case of negative accounts of interactive value formation (IVF) – co-destruction of value. Thus, previous research falls short in terms of theoretically explaining and practically guiding IVF, a neutral and integrative term, that includes both positive and negative value outcomes (Echeverri & Skålen, 2011). Plé's (2017) study indicates that value co-creation and co-destruction can be regarded as two sides of the same coin – they co-exist – but the greater focus on value co-creation affects the way that academics and practitioners perceive value. Intertwined with this lacuna is the concept of value no-creation. A recent study by Makkonen and Olkkonen (2017) in an inter-organisational setting offers evidence of a third outcome, value no-creation, in which the expectations of resource integration and the respective value-in-context remain unrealised. They explain that three value outcomes together guide 'toward clarified terminology and an integrative perspective to bridge the research on value co-creation and co-destruction' (p.518). This poses hitherto unexplored question(s), such as do different hotel customers experience value no-creation to the same given offering (value dimension) during their interaction with the hotel's services?

Accommodation is a fundamental aspect of the tourism product (Sharpley, 2000), and it accounts for an important share of total tourism spending (Masiero, Nicolau, & Law, 2015). Accommodation characteristics directly affect the success of the industry as a whole, and particularly the development of the tourist destination (Sharpley, 2000). Although more and more accommodation service providers have shifted from delivering services towards offering memorable experiences (Ariffin & Maghzi, 2012), others may have a customer-focused orientation that is largely based on the philosophy of 'adaptation of goods or products as if they were tailor made', which is contrary to co-creation (Binkhorst & Den Dekker, 2009, p. 313). This highlights the need for more research from a demand perspective. Moreover, given that 'value is always uniquely and phenomenologically determined by the beneficiary' (Vargo & Lusch, 2008, p. 7), and in a hotel service environment, the producer predefines both the tangible and intangible aspects of various product/service bundles, in line with a goods-dominant approach (Vargo & Lusch, 2004), the IVF process may lead to multiple perceptions of value. In other words, the same offering may produce a different level of value for different people (Vargo & Lusch, 2004, 2008), as a result of which people are better off (co-creation), worse off (co-destruction), or indifferent (no-creation) because of the value gained.

The present study explores specific value dimension(s) that generate three types of value outcomes as a result of interactive value formation (IVF): value co-creation, value co-destruction and value no-creation in a tourism accommodation services context. A value dimension is a certain feature of the service that can potentially contribute to the overall value for the actors involved (Woodruff, 1997). The study is based on tourists' online reviews of hotel experiences in Vaasa, Finland. A total of 1138 review posts about tourists' experiences

of 6 different hotels were manually extracted from the travel website TripAdvisor. The keywords 'good', 'positive', 'excellent', 'great', and 'nice' were used to identify online narratives linked to a positive outcome of IVF, while 'bad', 'negative', 'worst', 'terrible', and 'poor' denoted a negative outcome of the IVF. In addition, the keywords 'ok', 'average', 'standard', 'decent', and 'not good not bad' were linked to value no-creation.

The rest of the paper is structured as follows. First, we review literature pertaining to the meaning of value and the structural model of tourist experiences. The subsequent section explains the methods and the data analysis process, followed by the results. The final section discusses the main findings and conclusions, in addition to addressing the limitations, managerial implications and suggestions for future research.

Literature Review
Structural model of tourist experiences
Quan and Wang (2004) proposed a conceptual model focussing on the totality of the tourist experience, comprising both the peak experiences and the daily consumer activities that support the tourist's journey (Mkono, Markwell, & Wilson, 2013). They defined a peak experience 'a way to experience something different from their daily lives' (2004, p. 298). Their study indicates that different elements of a tourist experience can be either peak experiences or supporting experiences, depending on the specific situation. In addition, their model shows tourist experience as a combination of peak and supporting experiences. Mossberg (2007, p. 64) offers an example: a tourist with the original motivation to visit an art exhibition at the capital's art museum meets an old friend at the hotel (supporting experiences). The following dinner at the hotel with the friend proves to be the peak experience, and the visit to the art museum becomes a supporting consumer experience, secondary to the encounter with the friend. Hence, the total quality of the tourist experience relies on both the peak touristic experiences and supporting consumer experiences.

What is value and how is it determined?
The concept of value still lacks a consistent definition (Boksberger & Melsen, 2011) as it is difficult to define and measure (Grönroos, 2008). However, a generic and useful definition from value theory refers to the degree of goodness derived from consumption (Gordon, 1964) Consumers' achievement of goodness could be considered equivalent to the capturing of consumer value (Ravald & Grönroos, 1996). Value also refers to goals that both parties – the customer and the provider – wish to accomplish through either the provider's own operations or the products the customer uses (Woodruff, 1997). Others define value as a customer's assessment of (service) quality over costs (Zeithaml, 1998) and as 'an improvement in system well-being', which can be measured 'in terms of a system's adaptiveness or ability to fit in its environment' (Vargo, Maglio & Akaka, 2008, p. 149). Our understanding of value is 'a function of interaction between subjects, or a subject, and an object; is contextual and personal; is a function of attitudes, affections, satisfaction, or behaviourally-based judgement; and resides in a consumption experience' (Holbrook, 2006, p. 212)

Value cannot be measured on a global level; however, it can be determined individually by a concerned actor (Vargo & Lusch, 2004, 2008). It is always defined and viewed by the actor within the particular social system (Lusch & Vargo, 2014). In other words, 'value can only be created with and determined by the user in the "consumption" process and through use' (Lusch & Vargo, 2006, p.284). Therefore, it is customers themselves who actively co-create with companies, integrate operand and operant resources and extract value 'in context' and 'in-use' (Mororsan & DeFranco, 2016).

What is value co-creation, value co-recovery, value co-reduction, co-destruction and no-creation?

Value co-creation refers to a resource integration process between the provider and the customer (Vargo & Lusch, 2008). Value co-creation implies that all the actors involved in the process act to benefit from the interaction. The customer plays a crucial role in this process (Grönroos, 2012). Value co-creation can be seen through three different processes: the customer process, the joint value creation process and the provider process (Grönroos & Gummerus, 2014). This means that the provider and the customer must both prepare their interaction processes. For instance, the provider should have adequate human resources to conduct the service encounter (Morosan & DeFranco, 2016), while the customer should be aware of his or her needs and articulate them (Prior & Marcos-Cuevas, 2016). The actors also need to execute post-interaction activities – that is, the customer should offer feedback directly to the provider if something goes wrong, and the provider has to deliver the goods that were bought during the service encounter (Celuch, Robinson, & Walsh, 2015). In this way, the customer and the provider prepare for and execute their collaboration at both same and different time points (Grönroos & Voima, 2013). The literature on interaction value is linked to fairly positive outcomes connotations – the key notion of co-creation as such is a clear example of this (Echeverri & Skålen, 2011).

Echeverri and Skålén (2011) discuss mixed cases, where interactions are characterised by the presence of both dimensions. Incongruent practices causing value co-destruction could become congruent, where the practitioners collaboratively contribute towards the recovery of value, resulting in the possible outcome of value co-recovery. On the other hand, practices starting with congruency and ending in incongruence, take on the subjection position of value co-reduction.

Value co-destruction is also a possible outcome of the collaboration between different actors involved in a service process (Echeverri & Skålén, 2011; Plé & Cáceres, 2010; Smith, 2013). Value co-destruction is defined as 'an interaction process between service systems that results in a decline in at least one of the system's wellbeing' (Plé & Cáceres, 2010, p. 431). It is a failed interaction process that has a negative outcome: it leads to a decline in well-being, which can take the form of frustration or lost resources (Prior & Marcos-Cuevas, 2016). Moreover, value co-destruction refers to an interaction process that can occur due to failed resource integration. When collaborating parties fail to integrate the resources they possess, the interaction process between the parties can fail (Plé & Cáceres, 2010). Thus, value co-destruction is closely connected to value co-creation (Vargo & Lusch, 2008).

According to Makkonen and Olkkonen (2017), value no-creation is not a positive outcome like value co-creation. Neither is it a negative one like value co-destruction, which implies "a decline in at least one of the systems' well-being" (Ple´ & Cáceres, 2010, p. 431) or "collaborative destruction, or diminishment, of value by providers and customers" (Echeverri & Skålén, 2011, p. 355). According to them, value no-creation is neutral in terms of value-in-context gained. Previous research on IVF focuses largely on positive value co-creation, with a few studies on conflictual value co-creation (Laamanen & Skålén, 2015) or value co-destruction (Echeverri & Skålén, 2011; Ple´ & Cáceres, 2010). However, research on value no-creation is more limited.

Value creation in a hotel accommodation context

The firm (in this context, hotel) itself does not create the value or added value that can be sold to customers. Rather, the customer plays an important role in the value creation process (Maglio, Vargo, Caswell, & Spohrer, 2009). Value can be facilitated through a value proposition, when applying intangible competences (operant resources), such as human skills and knowledge, and tangible elements (operand resources), such as physical products and

equipment that require the action of operant resources that are acted upon operand resources in order to make them valuable (Wieland, Polese, Vargo, & Lusch, 2012). Value is created through an interactional process, where different actors (e.g. service provider, customers) integrate their resources (Vargo, 2009). Service providers cannot create value independently; they can only make a value proposition that customers may accept (Vargo, Lusch, Akaka, & He, 2010). In the hotel context, the creation of value is recognised as the answer for achieving a destination's competitive advantage (Gallarza & Gil, 2008). Currently, hotel customers tend to choose to patronise hotels that offer them the best value within their existing budgetary constraints. Hotel managers, therefore, need to determine which products/services are preferred by hotel guests, so that they can prioritise the preferences that add the greatest value to the hotel's existing service offerings (Olsen & Connoly, 2000).

Methodology

The study adopts netnography – in the form of non-participant observation – for data collection and is based on online reviews published on the travel site TripAdvisor about tourists' hotel experiences in Vaasa, Finland. Kozinets (2015, p. 96) defines netnography as 'more human-centred, participative, personally, socially and emotionally engaged vector'. Netnography was considered appropriate for this study because it is relatively rapid, simple and inexpensive; allows access to naturalistic, unprompted insider experiences, perspectives and reflections; and captures the exchange of tourism information on the Internet (Mkono & Markwell, 2014). Data can be collected from numerous sources, for example, traveller blogs, online tourist reviews, travel message boards, and other virtual tourism Internet media including chat forums and social networking sites and analysed thematically (Catterall & Maclaran, 2001). Given that a significant amount of data collection occurs through the data shared freely on the internet, Kozinets (2010) suggests that pure netnography is entirely complete within itself and requires no off-line ethnographic research.

In this study, grounded theory (Glaser & Strauss, 1967) was used to analyse the data. Ethnography and grounded theory are methodological complements (Glaser & Strauss, 1967; Hammersley & Atkinson, 2007) and share the constructivist principle that truth and reality relate to the perceptions of an individual which means that, although some of the practical mechanics of each methodology differ, they form a potent strategy when used in combination (Charmaz & Mitchell, 2001). In addition, grounded theory formalises and extends the limited theoretical component of ethnography (Pettigrew, 2000).

This study follows Kozinets's (2002) steps for conducting netnography. The first step involves 'identifying the online communities most relevant to a researcher's particular research interest' (Kozinets, 2002, p. 63). Kozinets (2010, p. 89) offers six criteria when selecting sites for netnographic research: they should be 'relevant, active, interactive, substantial, heterogeneous, and data rich'. TripAdvisor, a free travel guide that contains more than 50 million unique monthly visitors, 60 million reviews and a large range of communities and options to specify search criteria, was chosen for collecting data. The second step of netnography involves data collection. The data collection and analysis were conducted from November 2017 – January 2018. A total of 6 hotels in Vaasa, Finland, were reviewed.

The search words 'good', 'positive', 'excellent', 'great', and 'nice' were used to capture online visitors' narratives linked to the positive outcome of IVF. Negative emotions or the use of negative emotional words 'bad', 'negative', 'worst', 'terrible' and 'poor' were indicative of the destructive outcome of the IVF. Lastly, the keywords 'ok', 'average', 'standard', 'decent' and 'not good not bad' were linked to no-creation. A customer's subjective interpretation of an experience triggers emotional responses and motivates the customer to react accordingly. When the event is appraised as congruent with the customer's personal goal, the customer experiences positive feelings. On the other hand, an appraisal of goal-incongruence produces negative feelings (Lazarus, 1991). A total of 15 keywords were used

to search TripAdvisor forums to avoid overwhelming amounts of data. Irrelevant reviews and messages were omitted from the analysis to ensure analytical depth and a focus on the topic. Each narrative consisted of one 'entry' and one or several 'comments/responses'. In addition, the sampling criterion included posts of hotel listing in Vaasa with ten or more reviews.

In all, 1138 reviews about 6 different hotels were included in the study based on the 15 keywords: good (357), positive (19), excellent (94), great (115), nice (240), bad (37), negative (8), worst (10), terrible (3), poor (21), ok (99), average (50), standard (61), decent (19) and not good not bad (7). The online narratives per hotel ranged from 57 to 394 (Table 1). On average, each review contained five sentences.

Table 1 List of hotels and the number of reviews linked to each hotel with the fifteen keywords

No.	Hotel Name	Total	Positive Outcome					Negative Outcome					Neutral Outcome					Reviewers used in the study
			G1	P	E	G2	Ni	B	Ne	W	T	P	OK	A	S	D	Ngnb	
1	Scandic Vaasa	142	26	2	2	14	25	2	3	1	3	3	6	4	8	2	0	
2	Original Sokos Hotel Vaakuna	294	114	3	28	47	70	9	3	1	3	3	27	14	13	4	0	
3	Scandic Waskia	81	16	2	5	5	20	4	1	2	3	1	11	3	2	1	0	
4	Original Sokos Hotel Royal Vaasa	394	161	11	44	32	84	21	1	6	1	14	47	21	36	12	7	
5	Hotel Astor	83	27	0	11	12	32	1	0	0	1	0	6	3	2	0	0	
6	Hotel Vallonia	57	13	1	2	5	9	2	0	0	0	0	1	1	0	0	0	
	Total	1051	357	19	94	115	240	37	8	10	3	21	99	50	61	19	7	
	Overall Total	1051	823					79					236					1138

*G1 (Good), P (Positive), E (Excellent), G2 (Great), Ni (Nice), B (Bad), Ne (Negative), W (Worst), T (Terrible), P (Poor), A (Average), S (Standard), D (Decent), Ngnb (Not good not bad)

* A single review containing positive, negative and neutral outcome keywords, was included in all three categories, thus, the reviews used in the study are more than the total reviews

The third step in netnography is linked to the ethics of the researcher's role. When researchers enter an active online community as participant observers, querying and directing communication, they should fully disclose their identities and motives, obtain informed consent and conduct member checks with key informants (Wu & Pearce, 2014). However, when accessing blogs or review sites as non-participant observers, there is no compelling need to communicate research objectives or obtain consent as the data are available on public (sometimes anonymous) Internet fora, and the posts have often been made months or years in

the past (Mkono, 2012). This study used a passive, covert approach: the researchers did not interfere with the naturally occurring or ongoing discussions or influence the study subjects. The covert netnographic approach applied here supports a high personal and social distance between the researchers and bloggers (Arsal, Woosnam, Baldwin, & Backman, 2010). To ensure the trustworthiness of the study, we have explained all the phases of our research in detail (how the data were collected, categorised and analysed).

In the context of this study, a grounded theory research design (Glaser & Strauss, 1967) was used to analyse the collected data. The collected data were first scanned for a broad understanding. This was followed by a reading of the online narratives and categorising the value dimensions resulting in the three different outcomes. In the last step, three types of coding work (open coding, axial coding, and selective coding; Strauss & Corbin, 1990) was done manually.

The first step of coding involved the breaking down of data into distinct units of meaning. Every line of each interview transcript was carefully analysed to extract specific information and the participants' views. The researchers identified 1138 reviews that summarised the data. This process of data analysis led to axial coding (Strauss & Corbin, 1998), which reduced the database to a small set of themes or categories that characterised the process under study (Creswell, 2007). The next coding process involved integrating the categories derived from the open and axial coding processes to form a conceptual framework. The codes and categories were explored further by re-reading the coded statements. Table 2 shows, one sub-theme was identified and categorised as hotel breakfast

Table 2 The coding process in practise using the fifteen keywords

Reviewers views (extracted from the analysed review posts)	Open coding (line-by-line coding)	Subthemes (Axial coding)	Main themes (selective coding
After very well slept night, I enjoyed good breakfast at that same fancy restaurant before heading to customer meetings The worst was on the breakfast, I come on the breakfast at 09.20 and breakfast was till 09.30. Usually you can come in restaurant till 09.30 and normal eat. But here at 09.30 they move all from the tables The breakfast was terrible. Actually, I didn´t eat much at all, cause the food was so bad The only downside was the breakfast which let us down quite bad. The juices tasted watery and so did the scrambled eggs. The smoothie tasted like normal yoghurt with some berries The breakfast was average. Nothing special. Well the kids liked the minipancakes	Breakfast (good) Breakfast (worst) Breakfast (terrible) Breakfast (bad) Breakfast (average)	Breakfast	The component that generated all three types of value outcomes: the hotel breakfast.

Results
Description of the sample
The majority of the online review posts analysed in this study, based on their profile, originated from Western countries, including Finland (194), United Kingdom (15) and Sweden (10). However, it is difficult to verify the authenticity of the information posted by online members

in their profiles. In addition, many posts did not include details about the tourist's age, gender, date of travel and type of travel, which are some of the major drawbacks when conducting netnography. In addition, majority of tourists included those travelling to Vaasa on business (154), as a couple (34), with family (32), solo (13) and with friends (10). Moreover, majority of the posts include those from the years 2017 (84) and 2016 (43).

This section presents our findings from the travellers' online narratives about good, bad and satisfactory accommodation (hotel) experiences, illustrated by short quotations from the data. The study identified one component that generated all three types of value outcomes: the hotel breakfast.

Hotel breakfast
The study identified one common value dimension that evoked multiple perceptions from tourists during their interactions with the hotel services: hotel breakfast. Out of the total 1138 narratives, 263 were related to guests' multiple perceptions of the served breakfast during their stay at a hotel in Vaasa. More specifically, 198 online narratives were positive (17.39%), 9 were negative (0.79%) and 56 were neutral (4.92%) (Table 3). There were more neutral online reviews linked to the perception of the breakfast experience than negative ones.

Table 3 Hotel breakfast (value dimension) and the three outcomes of the same offering

No.	Hotel Name	Total	Breakfast														
			Positive Outcome					Negative Outcome					Neutral Outcome				
			G1	P	E	G2	Ni	B	Ne	W	T	P	OK	A	S	D	Ngnb
1	Scandic Vaasa	142	13	0	2	5	2	0	0	0	0	0	3	0	0	0	0
2	Original Sokos Hotel Vaakuna	294	37	0	1	3	6	1	0	0	1	1	13	5	2	0	1
3	Scandic Waskia	81	8	0	0	1	0	2	0	1	1	0	6	1	0	0	0
4	Original Sokos Hotel Royal Vaasa	394	73	0	14	7	0	2	0	0	0	0	9	6	4	1	2
5	Hotel Astor	83	11	0	3	4	0	0	0	0	0	0	3	0	0	0	0
6	Hotel Vallonia	57	5	0	1	0	0	0	0	0	0	0	0	0	0	0	0
	Total	1051	149	0	21	20	8	5	0	1	2	1	34	12	6	1	3
	Overall Total (positive, negative, neutral)		198					9					56				

*G1 (Good), P (Positive), E (Excellent), G2 (Great), Ni (Nice), B (Bad), Ne (Negative), W (Worst), T (Terrible), P (Poor), A (Average), S (Standard), D (Decent), Ngnb (Not good not bad)

Interpretive codes 'enjoyed good breakfast', 'breakfast was good', 'breakfast is usually good', 'good breakfast', 'Breakfast … really good with local selection of ham and cheese', 'not pleased with breakfast', 'worst was breakfast', 'breakfast normally ok', 'breakfast is not excellent but ok', 'breakfast was ok', 'breakfast was average', 'breakfast was of standard value, no thrills' and 'breakfast was pretty standard' are all indicative of the multiple perceptions of hotel breakfast, which is one of the value dimensions in the overall accommodation experience.

Below are five positive, five negative and five neutral online postings of nine reviewers describing their food experience while staying at a hotel in Vaasa.

Positive reviews: One reviewer wrote: 'The breakfast was good with a good selection. Try the Karjalan Piirakka' (travelled on business, stayed at the hotel during April 2017). Another wrote: 'Good breakfast, special thanks for local products and tea selection' (travelled on business, stayed in the hotel during January 2018). Others said, 'After very well slept night, I enjoyed good breakfast at that same fancy restaurant before heading to customer meetings. Vaakuna is sure bet for any business traveller, but also they're capable of serving all kind of

visitors and families because service was very friendly and they really wanted visit at Vaasa to be as optimal as possible (travelled on business, stayed in the hotel during October 2017); 'The breakfast was good with warm fresh bread (travelled on business, stayed in the hotel during June 2016); and 'The breakfast was very good. Especially the fresh baked bread! (travelled with friends, stayed in the hotel during April 2014).

Negative reviews: 'The worst was on the breakfast, I come on the breakfast at 09.20 and breakfast was till 09.30. Usually you can come in restaurant till 09.30 and normal eat. But here at 09.30 they move all from the tables" (travelled on business, stayed at the hotel during November 2015). Another wrote: 'Bad taste and cheap materials with high price. This I can't recommend to anyone' (stayed at the hotel during July 2014).Others said, 'The breakfast was terrible. Actually, I didn´t eat much at all, cause the food was so bad (stayed in the hotel during July 2010); 'Fresh and clean rooms, friendly staff. The location within the shopping centre (Rewell Center) is great. I was not so pleased with the breakfast (bad) …' (travelled on business, stayed in the hotel during May 2017); and 'The only downside was the breakfast which let us down quite bad. The juices tasted watery and so did the scrambled eggs. The smoothie tasted like normal yoghurt with some berries. Overall a very nice stay with some minus points from the breakfast (travelled with family, stayed in the hotel during July 2013).

Neutral reviews: One wrote: "Well, it is quite ok to stay in this hotel. But not more than just ok. Everything is quite old and out dated. Bathroom is cleaned every day but very old and not for these days anymore. The staff are very kind and friendly. Breakfast also OK. Nothing specifically good or bad. Would I go and stay there? I am not sure…" (travelled on business, stayed at the hotel during March 2017). Another wrote: "Nothing special to say about breakfast tho. Average it was. That is the only thing you can separate yourself from hotels in Finland cause most of them are just like each other" (travelled on business, stayed in the hotel during October 2017).Others said, 'This is my least favorite center hotel in Vaasa. Cleanliness and location are good … Breakfast is average ...' (travelled on business, stayed in the hotel during November 2011); 'The breakfast was average. Nothing special. Well the kids liked the minipancakes' (travelled with family, stayed in the hotel during August 2014); and 'Breakfast was standard Scandinavian breakfast … nothing to complain about' (travelled with family, stayed in the hotel during May 2013).

In some of the positive reviews, guests seemed to prefer a large spread of items and local specialities for their breakfast. Two lines of reasoning corroborate this: people have highly differentiated tastes and needs; as a result, more choices let them satisfy their own particular wants, and more choice can increase autonomy and cater to diverse preferences, all of which increase consumers' satisfaction (Kuksov & Villas-Boas, 2009). These findings support some studies that endorse more food choices (Sthapit, 2017a). They challenge those reports that suggest that having more choices can cause 'choice overload' (Chernev, Böckenholt, & Goodman, 2015) and lead to the opposite outcome: dissatisfaction and regret (Thai & Yuksel, 2017). In addition, tourist food consumption in tourism spaces represents consumption of the 'other' (Sthapit, 2017b).

On the other hand, value co-recovery and co-reduction occurred when interactions were informed by value co-creation and value co-destruction. These are distinguished by how the interactions start and end. For instance, if a guest expressed negative feelings about their stay but the evaluated breakfast as excellent, then the latter aspect was a value recover, as the experience is be understood through the totality of the accumulated practices. Experienced inconveniences were the primary factor that appeared to be value co-reducing for guests. The following reviews confirm this observation: 'We did not have towels for two persons although room was double room. It's not meant that customer are picking towels up (value co-reduction).

The breakfast was very good (value co-recovery)' (stayed at the hotel during August 2017). 'The reason for the bump up to 3 stars is the staff and the breakfast. People at the desk were super helpful and friendly … The breakfast was good - lots of choices and good food (value co-recovery). If it weren't for these two positive points, I would have given it 2 stars' (travelled as couple, stayed in the hotel during August 2017). 'My rooms was ok, though I'm a little disappointed ... TV sucked … Food from the mini fridge is quite expensive … (value co-reduction) Breakfast is considered by locals as exquisite and one of the best; I can say I liked it a lot. It's very European, if I can call it that, but you have so many tasty and fresh things to choose from that you can personalize it and enjoy it. I, personally, prepared myself a monster sandwich every morning along with this multi vitamin drink they have which I loved. I must say the sandwiches I prepared here at the best I've had, simply because I had a lot to choose from (value co-recovery)' (travelled on business, stayed at the hotel during February 2015).

'Breakfast looked like a battlefield. Food all over the trays and tables and a general feeling of who cares among the personnel (value co-reduction). The front desk personnel at the check-in is friendly and efficient (value co-recovery)' (stayed at the hotel during July 2017).

When a firm is responsible for service failure, in this case, bad breakfast service, customers expect the firm to provide a larger portion of the joint-recovery effort to justify their loss and inconvenience caused (Xu, Marshall, Edvardsson & Tronvoll, 2014). However, the study found hardly any evidence of this in practice. This is highlighted by two replies by the accommodation service provider in response to guest's bad breakfast experience.

"Hi, thank you for this review, we are pleased to hear that you enjoyed your stay with us. We are soon renewing our breakfast and it is going to be great, hopefully you will come back and get to enjoy it then :). Have a nice summer, best wishes, …" (reviewed May 17, 2018; responded by the service provider May 28, 2017).

"Thank you for your stay with us and your review… In the restaurant we are considering new different kind of price settings especially for the families, also new products for the business travelers … Sincerely, Hotel Manager" (reviewed April 13, 2015; responded by the service provider April 20, 2015).

Conclusion

Although many authors have analysed data generated from online reviews in tourism studies, no study, to the best of our knowledge has fully utilised the abundant information available to explore specific value dimension(s) that generate three types of value outcomes as a result of IVF – value co-creation, value co-destruction and value no-creation – in a tourism accommodation services context. As the analysis was based on post-stay reviews, it is evident that guests' recollection of positive emotions linked to their hotel experience led to value co-creation, while negative keywords indicated value co-destruction, and neutral words suggested value no-creation. Although value co-creation was the dominant value formation, the study did find evidence of multiple perceptions of value – value co-destruction and value no-creation – linked to the same offering: hotel breakfast. These findings suggest that value co-creation and co-destruction should not be viewed as the only possible outcomes of the IVF process. Value no-creation is equally important when customers consume the service.

First, some guests considered the breakfast to be good. They perceived the hotel breakfast to be good value for money. The positive breakfast experience contributed to their overall experience. In some cases, when other value dimensions performed poorly during guests' interactions with the hotel services and led to value co-reduction, a good breakfast experience was a value co-recover and vice versa.

Second, some guests found the breakfast to be a bad experience or an instance of service failure. Although the study found a handful of negative breakfast reviews, an expression of unpleasant affect (bad, worst) suggests a negative component of subjective well-being (Diener,

Suh, Lucas, & Smith, 1999). Given that the outcome of the interactional process is predetermined by actors' expectations (Echeverri & Skalen, 2011), one of the reasons for value co-destruction is that the guest's expectations did not match the accommodation service provider's value proposition or resource offer. In other words, some of the guests felt that the breakfast they were offered did not meet their expectation of a good breakfast. Consumer expectations have a considerable influence on value formation (Echeverri & Skålen, 2011; Plé & Cáceres, 2010) and value experiences (Woodruff, 1997). Lack of information or clarity may be another reason that contributed to value co-destruction. Information is considered as one of the system resources (Maglio & Spohrer, 2008) and a common denominator in provider–customer interactions (Echeverri & Skålen, 2011).

Negative reviews are an example of negative word of mouth (WOM) – a mechanism for those seeking social support as a coping strategy (Yi & Baumgartner, 2004). These can generate organisational costs and financial losses for firms. Moreover, such reviews inform potential customers about other guests' experiences with the hotel, including the quality of the offered breakfast. This is a resource that they can integrate with their own resource (information) to co-create value for them (Plé, 2017). Figure 1 shows an example of lack of information linked to what a good breakfast denotes.

Figure 1 Poor description of hotel breakfast in TripAdvisor.com and Booking.com
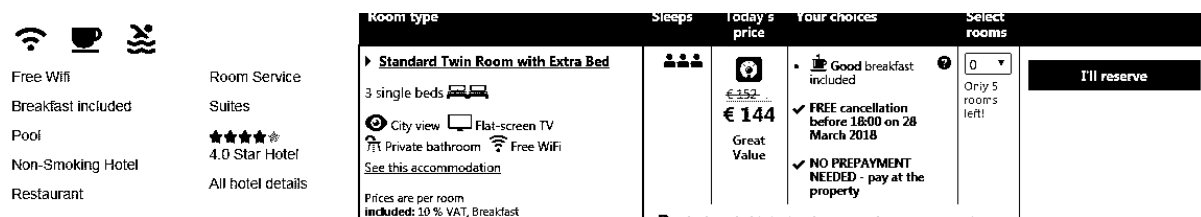
Given that customers are essentially offered very little choice in defining the product/service elements when it comes to breakfast, and contemporary tourists represent a heterogeneous group with diverse patterns of behaviour and expectations, accommodation service provers should clearly state what a good breakfast comprises – for example, scrambled eggs, bacon, and bread with tea and coffee – on travel sites and booking platforms to avoid incongruence in expectations and absence of information.

Third, some guests' assessment of service quality over cost was neutral, in that the resulting outcome was neither positive nor negative in terms of the value-in-context gained. Service quality is the tourist's subjective assessment of the interaction with the host and how well his/her service needs have been met (Dabholkar, Shepherd, & Thorpe, 2000). Given that value is a highly personal, idiosyncratic construct, which may vary widely from one customer to another (Zeithaml, 1998), the findings of the present study deviate from those of the previous studies that suggest that value co-creation and co-destruction are the only two possible outcomes of interactive value formation (Echeverri & Skålen, 2011; Plé, 2017). Our findings resonate strongly with the emphasis on the third outcome of value no-creation (Makkonen & Olkkonen, 2017). These guests neither benefited from the accommodation provider's resources, in this case, hotel breakfast, nor experienced a decline in well-being in the form of frustration or loss of resources (temporal or financial). In other words, the study found evidence of value no-creation (indifferent). Moreover, for guests who experienced the breakfast as bad (value co-destruction) or satisfactory (no-creation), the service provider's value proposition of a good breakfast did not hold true.

In summary, one of the major theoretical implications of this study is that it broadens the understanding of the outcomes of IVF beyond value co-creation and value co-destruction.

More specifically, the findings generate deeper and more realistic knowledge of IVF by shedding light on the third outcome of value no-creation, which is situated between the poles of co-creation and co-destruction.

The hotel breakfast as a value dimension reflects a goods-dominant approach, in other words, a tailor-made product with no customer input. Given that co-creation (Campos, Mendes, do Valle & Scott, 2016) and positive food consumption emotions (Sthapit, Björk, & Coudounaris, 2017) are linked to memorability of the trip experience, which further influences behavioural intention (Coudounaris & Sthapit, 2017) and subjective well-being (Sthapit & Coudounaris, 2017), the findings suggest that service providers should actively interact with the guests during their food consumption to understand the value perceived by him or her. This calls for a shift in the accommodation service provider's role – from product/service managers to value-creating activity facilitators. This is a cost-efficient strategy, in general and particularly during service failure, for recovery as well as to enhance customer satisfaction. Therefore, more effort should be invested in minimising the service failure and solving the problem so that guests are more satisfied with the recovery. This suggests that managers should empower and train their employees to equip them with the knowledge and skills to handle service failure proactively rather than hoping that a failure will pass unnoticed, or that a customer will not bother to complain. In addition, customer relationship managers should seek out wronged customers and suggest an optimal remedy to the service failure, which can result not only in happier customers but also in increased revisit intention. Moreover, given that the service provider's response posts, in the post-consumption phase, do not represent an optimal remedy to the service failure, for example, apologising for the service failure, the focus must be on actions and a willingness to compensate these customers in the future in the form of travel discounts. These review posts are a vital point of context for hotels to communicate with travellers and allows hotels to create value through information that generates social value. Hotel feedback and review intensity and trends have been identified as some of the sources of social value creation in the hotel online environment (Păunescu & Moraru, 2018).

In terms of the limitations of, first, this study is highly destination specific, restricted to one destination, Vaasa in Finland. Second, the search for online narratives was restricted to 15 keywords, and all the reviews were in English. Third, data were collected and analysed only from a limited number of hotels (6). Fourth, this research analysed the content of comments posted on the online travel website TripAdvisor. Future studies should also consider other travel websites such as Booking.com. They should not overly focus on value co-creation, which overwhelmingly dominated academic studies linked to value. Instead, they should focus on value co-destruction as well as incorporate the value no-creation dimension, to gain a holistic and realistic understanding of the concept. Thus, a refinement and reformulation of the approaches to investigate value are much needed.

References

Ariffin, A. A. M., & Maghzi, A. (2012). A preliminary study on customer expectations of hotel hospitality: Influences of personal and hotel factors. *International Journal of Hospitality Management, 31*(1), 191–198.

Arsal, I., Woosnam, K. M., Baldwin, E. D., & Backman, S. J. (2010). Residents as travel destination information providers: An online community perspective. *Journal of Travel Research, 49*, 400–413.

Binkhorst, E., & Den Dekker, T. (2009) Agenda for Co-Creation Tourism Experience Research. *Journal of Hospitality Marketing and Management, 18*(2–3), 311–327.

Boksberger, P., & Melsen, L. (2011). Perceived value: a critical examination of definitions, concepts and measures for the service industry. *J. Serv. Mark. 25*, 229–240.

Campos, A. C., Mendes, J., Oom do Valle, P., & Scott, N. (2016). Co-creation experiences: Attention and memorability. *Journal of Travel &Tourism Marketing, 33*(9), 1309–1336.

Catterall, M., & Maclaran, P. (2001). Body talk: Questioning the assumptions in cognitive age. *Psychology and Marketing, 18*(10), 1117–1133.

Celuch, K., Robinson, N. M., & Walsh, A. M. (2015). A framework for encouraging retail customer feedback. *Journal of Services Marketing, 29*(4), 280–292.

Charmaz, K., & Mitchell, R. G. (2001). Grounded theory in ethnography. In P. Atkinson, A. Coffey, S. Delamont, J. Lofland, & L. Lofland (Eds.), *Handbook of ethnography* (pp. 160–174). London: Sage.

Chathoth, P., Ungson, G., Harrington, R. and Chan, E. (2016), Co-creation and higher order customer engagement in hospitality and tourism services. *International Journal of Contemporary Hospitality Management, 28*(2), 222–245.

Chernev, A., Böckenholt, U., & Goodman, J. (2015). Choice overload: A conceptual review and meta-analysis. *Journal of Consumer Psychology, 25*(2), 333–358.

Coudounaris, D.N., & Sthapit, E. (2017). Antecedents of memorable tourism experience related to behavioral intentions. *Psychology & Marketing, 34*(12), 1084–1093.

Creswell, J. W. (2007). *Qualitative inquiry and research design: Choosing among five approaches*. London: Sage.

Dabholkar, P. A., Shepherd, C. D., & Thorpe, D. I. (2000). A comprehensive framework for service quality: An investigation of critical conceptual and measurement issues through a longitudinal study. *Journal of Retailing, 76*(2), 139–173.

Diener, E., Suh, E.M., Lucas, R.E., & Smith, H.L. (1999). Subjective well-being: Three decades of progress. *Psychological Bulletin, 125*(2), 276–302.

Echeverri, P., & Skålen, P. (2011). Co-creation and co-destruction: A practice-theory based study of interactive value formation. *Marketing Theory, 11*(3), 351–373.

Gallarza, M.G., & Gil, I. (2008). The concept of value and its dimensions: a tool for analysing the tourism experience. *Tourism Review*, *63*(3), 4–20.

Glaser, B. G., & Strauss, A. (1967). *The discovery of grounded theory: Strategies for qualitative research*. Chicago: Aldine.

Gordon, B.J., 1964. Aristotle and the development of value theory. *The Quarterly Journal of Economics, 78*, 115–128.

Grönroos, C. (2008). Service logic revisited: Who creates value? And who co-creates? *Eur. Bus. Rev, 20*(4), 298–314.

Grönroos, C. (2012). Conceptualising value co-creation: A journey to the 1970s and back to the future. *Journal of Marketing Management, 28*, 1520–1534.

Grönroos, C., & Gummerus, J. (2014). The service revolution and its marketing implications: Service logic vs service-dominant logic. *Managing Service Quality, 24*(3), 206–229.

Grönroos, C., & Voima, P. (2013). Critical service logic: Making sense of value creation and co-creation. *Journal of the Academy of Marketing Science, 41*(2), 133–150.

Hammersley, M., & Atkinson, P. (2007). *Ethnography: Principles in practice*. London: Tavistock.

Holbrook, M. B. (2006). ROSEPEKICECIVECI versus CCV: The resource-operant, skills exchanging, performance-experiencing, knowledge-informed, competence-enacting, coproducer-involved, value-emerging, customer-interactive view of marketing versus the concept of customer value: I can get it for you wholesale. In R.F. Lusch., & Vargo, S.L. (Eds), *The service-dominant logic of marketing: Dialog, debate, and directions* (pp. 208–223). Armonk: M.E. Sharpe.

Hunt, S.D. (1976). The nature and scope of marketing. *Journal of Marketing, 40*(3), 17–28.

Kozinets, R. V. (2002). The field behind the screen: Using netnography for marketing research in online. *Journal of Marketing Research, 39(*1), 61–72.

Kozinets, R. (2010). *Netnography: Doing ethnographic research online*. London: Sage

Kozinets, R. (2015). *Netnography: Redefined*. London: Sage.

Kuksov, D., & Villas-Boas, J.M. (2009). When more alternatives lead to less choice. *Marketing Science, 29*, 507–524.

Laamanen, M., & Skålen, P. (2015). Collective–conflictual value co-creation: A strategic action field approach. *Marketing Theory, 15*(3), 381–400.

Lazarus, R.S. (1991). *Emotion and adaptation*. New York: Oxford University Press.

Lusch, R. F., & Vargo, S.L. (2006). Service-dominant logic as a foundation for building a general theory. In R. F. Lusch., & S. L. Vargo (Eds.), T*he Service-Dominant Logic of Marketing: Dialog, Debate and Directions* (pp. 406–20). Armonk: M. E. Sharpe

Maglio, P.P., & Spohrer, J. (2008). Fundamentals of service science. *Journal of the Academy of Marketing Science, 36*(1), 18–20.

Maglio, P.P., Vargo, S.L., Caswell, N., & Spohrer, J. (2009). The service system is the basic abstraction of service science. *Information Systems and e-Business Management, 7*(4), 395–406.

Makkonen, H., & Olkkonen, R. (2017). Interactive value formation in interorganizational relationships: Dynamic interchange between value co-creation, no-creation, and co-destruction. *Marketing Theory, 17*(4), 517–535.

Masiero, L., Nicolau, J. L., & Law, R. (2015). A demand-driven analysis of tourist accommodation price: a quantile regression of room bookings. *International Journal of Hospitality Management, 50*, 1–8.

McCabe, S. (2002). The tourist experience and everyday life. In G. M. S. Dann (Eds.), *The tourist as a metaphor of the social world* (pp. 61–75). Wallingford: CABI Publishing.

Mkono, M. (2012). Netnographic tourist research: The internet as a virtual fieldwork site. *Tourism Analysis, 17*(4), 553–555.

Mkono, M., & Markwell, K. (2014). The application of netnography in tourism studies. *Annals of Tourism Research, 48*, 266–291.

Mkono, M., Markwell, K., & Wilson, E. (2013). Applying Quan and Wang's structural model of the tourist experience: A Zimbabwean netnography of food tourism. *Tourism Management Perspectives, 5*, 68–74.

Morosan, C., & De Franco, A. (2016). Co-creating value in hotels using mobile devices: A conceptual model with empirical validation. *International Journal of Hospitality Management, 52*, 131–142.

Mossberg, K. (2007). A marketing approach to the tourist experience. *Scandinavian Journal of Hospitality and Tourism, 7*(1), 59–74.

Oh, H., Fiore, A. M., & Jeong, M. (2007). Measuring experience economy concepts: Tourism applications. *Journal of Travel Research, 46*, 119–131.

Olsen, M. D., & Connoly, D. J. (2000). Experience-based travel. *Cornell Hotel and Restaurant Administration Quarterly, 41*(30), 30–40.

Păunescu C. & Moraru, R. (2018). Maximizing social value in the hotel online environment using an analytic hierarchy process. *Journal of Competitiveness, 10*(1), 106–124.

Plé, L. (2017). Why do we need research on value co-destruction? *Journal of Creating Value, 3*(2), 162–169.

Plé, L., & Cáceres, R. C. (2010). Not always co-creation: Introducing interactional codestruction of value in service-dominant logic. *Journal of Services Marketing, 24*(6), 430–437.

Pettigrew, S. F. (2000). Ethnography and grounded theory: A happy marriage? *Advances in Consumer Research, 27*, 256–260.

Prior,D. D., & Marcos-Cuevas, J. (2016). Value co-destruction in interfirm relationships: The impact of actor engagement styles. *Marketing Theory, 16*(4), 533–552.

Quan, S., & Wang, N. (2004). Towards a structural model of the tourist experience: An illustration from food experiences in tourism. *Tourism Management, 25*(39), 297–305.

Ravald, A., & Grönroos, C. (1996).The value concept and relationship marketing. *European Journal of Marketing, 30*(2), 9–30.

Sharpley, R. (2000). The influence of the accommodation sector on tourism development: lessons from Cyprus. *Hospitality Management 19*, 275–293.

Smith, A. (2013). The value co-destruction process: A customer resource perspective. *European Journal of Marketing, 47*(11/12), 1889–1909.

Sthapit, E. (2017a). The more the merrier: Souvenir shopping, the absence of choice overload and preferred attributes. *Tourism Management Perspectives (in press)*.

Sthapit, E. (2017b). Exploring tourists' memorable food experiences: A study of visitors to Santa's official hometown. *Anatolia, 28*(3), 404–421.

Sthapit, E., & Björk, P. (2017). Activity participation home and away – Examining the spillover theory among families on holiday. *Anatolia, 28*(2), 209–223.

Sthapit, E., Björk, P., & Coudounaris, D. N. (2017): Emotions elicited by local food consumption, memories, place attachment and behavioural intentions. *Anatolia, 28*(3), 363–380.

Sthapit, E., & Coudounaris, D. N. (2017). Memorable tourism experiences: Antecedents and outcomes. *Scandinavian Journal of Hospitality and Tourism*, *18*(1), 72–94.

Strauss, A., & Corbin, J. (1990). *Basics of qualitative research: Grounded theory procedures and techniques*. Newbury Park: Sage Publications.

Strauss, A., & Corbin, J. (1998). *Basics of qualitative research: Techniques and procedures for developing grounded theory*. Thousand Oaks, CA: Sage

Thai, N. T., & Yuksel, U. (2017). Too many destinations to visit: Tourists' dilemma? *Annals of Tourism Research, 62*, 38–53

Vargo, S. L. (2009). Toward a transcending conceptualization of relationship: A service-dominant logic perspective. *Journal of Business & Industrial Marketing, 24*, 373–379.

Vargo, S. L., & Lusch, R. F. (2004). Evolving to a New Dominant Logic for Marketing. *Journal of Marketing, 68*(1), 1–17.

Vargo, S. L., & Lusch, R. F. (2008). Service-dominant logic: Continuing the evolution. *Journal of the Academy of Marketing Science, 36*(1), 1–10.

Vargo, S. L., Lusch, R. F., Akaka, M. A., & He, Y. (2010). Service-dominant logic: A review and assessment. In N. K. Malhotra (Ed.), *Review of marketing research* (pp. 125–167). Armonk: M.E. Sharpe.

Vargo, S. L., Maglio, P. P., & Akaka, M. A. (2008). On value and value co-creation: A service systems and service logic perspective. *European Management Journal, 26*(3), 145–152.

Wieland, H., Polese, F., Vargo, S., & Lusch, R. (2012). Toward a Service (Eco) Systems Perspective on Value Creation. *International Journal of Service Science, Management, Engineering and Technology, 3*(3), 12–24.

Woodruff, R. B. (1997). Customer value: The next source for competitive advantage. *Journal of the Academy of Marketing Science, 25*(2), 139–153.

Wu, M. Y., & Pearce, P.L. (2014). Appraising netnography: Towards insights about new markets in the digital tourist era. *Current Issues in Tourism, 17*(5), 463–474.

Xu, Y., Marshall, R., Edvardsson, B., & Tronvoll, B. (2014). Show you care: Initiating co-creation in service recovery. *Journal of Service Management, 25*(3), 369–387.

Yi, S., & Baumgartner, H. (2004). Coping with negative emotions in purchase-related situations. *Journal of Consumer Psychology, 14*(3), 303–317.

Zeithaml, V. A. (1998). Consumer perceptions of price, quality, and value: A means-end model and synthesis of evidence. *Journal of Marketing, 52*(3), 2–22.