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The Effects of Service Quality on Customers' Tipping Behavior

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Abstract

In recent years, customer tipping behaviors have become one of the most debated issues in the context of tourist behaviors and social norms. And the numerous studies have begun to focus on searching the main determiners of tipping. Although some determiners of tipping such as diner habits, stereotypes, service atmosphere, server's actions, and bill size intensively are being searched, service quality as a determiner of tipping is still one of the most researched topics among others. However, the number of studies conducted on this subject is very limited in Turkey, especially in Antalya. Thus, this study firstly aims to fulfill this gap and also aims to determine whether service quality positively impact the customer's tipping behaviors. Data were gathered by using the questionnaire technique from 437 restaurant customers in Antalya. SERVPERF which is one the most used scale to measure service quality was used in this study and customers' tipping behavior was measured with TIPBEH scale. The results confirm that service quality should be concerned as an important determiner of tipping. Within this context, this study reveals that reliability, empathy, tangibles and assurance dimensions of service quality have positive impact on the tipping behaviors.

Keywords: Tipping behavior, Service Quality, SERVPERF, Restaurant.

JEL codes: *L83.*

Introduction

Tipping is a world-wide custom involving such service professions as restaurant and bar servers, bartenders, bellboys (Bodvarsson *et al*., 2003) and exists mainly in occupations in

which the consumer can monitor service quality easily and accurately (Azar, 2005). Tipping is an institution in most countries and is the subject of numerous studies especially in USA (Casey, 2001). For instance Azar (2004; 2005; 2007) reports in his studies that tips in USA restaurants alone are around US$ 27 billion each year and millions of workers in the United States alone derive a significant portion of their income from tips. Thus, tipping is an important economic function for the servers while it is considered as a custom and socio-physiological behavior of the customers. Extended literature and theories on the subject propose that people tip to reward good service, to compliance social norms, to provide ego gratification while it promotes the economic efficiency facilitates customer control of the service exchange and avoids poor service (Becker *et al*., 2012). On the other hand, most customers see tips as a reward for the service providers (Lynn, 2001) and the relationship between tipping behavior and service quality has been studied in many researches (Hsieh and Wu, 2007). However, this studies are not widespread in Turkey and thus, it is still one of the least research topics in the literature. From that, this study aims to contribute the improvement of the related literature in Turkey and also aims to reveal if service quality has an positive impact on tipping behaviors or not. In the first part of study, the notion of tipping and the nature of tipping behaviors have been explained. The second part of the study includes the explanation of service quality and SERVPERF scale. And, service quality and tipping behaviors are linked through previous studies at the last part of the theoretical and conceptual framework. In relation to literature, the impact of service quality on tipping behaviors has been measured with multivariate regression analyses. Finally, the results have been discussed within the context of the study.

Theoretical and Conceptual Framework

Customer Tipping Behavior

Tipping as a reward of good service (Kerr and Domazlicky, 2009) has received increased attention recently (Azar, 2009). Tipping can be described in different ways such as a gift, a way of rewarding or punishing service provider, as an obligation for services received, since it is a custom (Whaley *et al*., 2014). For instance, Becker *et al*. (2012) describes tipping as a voluntary which is usually occurs retrospectively of the service rendered, while Tse (2003) and other numerous authors (Crusco and Wetzel, 1984; Lynn *et al*., 1993; Conlin *et al*., 2003; Azar, 2004; Guéguen and Jacob, 2005; Hsieh and Wu, 2007; Seiter, 2007; Saunders and Lynn; 2010; Brewster, 2013) focus on the motives for tipping and several variables that influencing tipping. Tipping is a norm-driven behavior (Lynn and Simons, 2000) and mostly explained with social norm theory. Although traditional economic theory implies that people should not tip since it is to sacrifice money without receiving anything in return. Tipping cannot be explained with this theory even it consists of an economic aspect. Because tip is always given after the service provided and the service provider can no longer change the service in response to tip (Azar, 2009). Nevertheless, a weaker version of economic theory explanation suggests that frequent customers leave larger tips than infrequent customers to gain good quality service in the future by deriving more benefit from their reputation of being a good tipper (Saunders and Lynn, 2010). But, tipping behaviors of infrequent and/or new customers cannot be explained with this version. For instance Azar (2004) states that if the future service is not the reason for the tipping, customers generally tip in order to correspond to social norms.

As it is well known, every society has its own norms and people tend to approve of behavior that complies and disapprove of behavior that violates such norms (Fong, 2005). Social norms are enforced through direct social sanctions or internalized feelings (Conlin, et. al.,

2003) which are also used to explain the motives for tipping in consideration of social norm theory. According to the social norm theory, customers' tip out of pressure to conform and to avoid social disapproval or the feelings of guilt and shame (Whaley, *et al*., 2014). As a matter of fact tipping is more prevalent when consumers feel empathy and compassion for workers and want to show gratitude for good service (Azar, 2005; Becker *et al*., (2012). Additionally, it should be considered that the norm regarding to tip changes across countries, occupations and sometimes establishment type (Azar, 2007). On the other hand, social norm theory consists of an unresolved and important issue that is related with the aim of the tip. Hsieh and Wu (2007) emphasize this issue and state that "*if the customers tip the service provider based on the social norm at the initiation of the service, the servers' expectation for tips has come true and no more expectation will exist to stimulate more effort. Or will their expectation of additional tips continue and cause them to put more effort into providing the service? If the customers tip the server at the completion of the service, will the server exert maximum effort from the outset and continue to do so until the service is complete*?".

Besides this unresolved issue, as noted earlier, extended literature suggests that customers tip for the good service quality and this motive is influenced by demographic characteristic including the customer's age, race and gender (Kerr and Domazlicky, 2009). And, in the literature, customer (diner) habits, stereotypes (Maynard and Mupandawana, 2009), service atmosphere, server actions (Lynn, *et al*., 1993, Whaley et. al, 2014), server's gender (Lynn and Simons, 2000; McCall and Lynn, 2009), bill size, dining-part size, patronage frequency, payment method (Lynn *et al*., 1993) and service effort (Barkan and Israeli, 2004) are considered as other important factors/motives influencing tipping behaviors. As is seen, there are many factors influencing the tipping behaviors. And, many of these factors (customer characteristics, weather and etc.) are out server's control while server could impact tipping by nonverbal (smiling, mimicry and etc.) and verbal (introducing himself by name, delivering certain messages and etc.) behaviors (Seiter, 2007). But above all service quality could impact the tipping. Although previous studies in literature have generally found a weak relationship between tip size and service quality, it is fact that server expectations of tips influence the supply of service quality and service quality influences tip amounts (Bodvarsson *et al*., 2003). Thus, we propose that service quality as a determiner of good service is one of the most critical factors on tipping behaviors. Thus, this study mainly focus on this aspects.

Measuring Service Quality with SERVPERF

Service quality concerns all companies that recognize its effects on customer satisfaction and loyalty (Landrum *et al.,* 2007). Especially in service sector, which is one of the major growth industries, the importance of the quality in the services has been realized. Besides the service organizations, the researchers have begun enthusiastic about this subject and the number of the publications related to service quality has boomed so far (Philip and Hazlett, 1997). In order to measure service quality reliably and validly, some measurement instruments have been developed by the researchers (Parasuraman *et al.,* 1985; Zeithaml *et al.,* 1988; Cronin and Taylor, 1992; Varo and Lush, 2004).

Quality has been defined in various forms by the authors. For instance, Crosby's (1984) definition includes the keywords '*conformance and requirements*' and Juran's (1988) '*fitness for use'* (Jain and Gupta, 2004). These keywords might be easily understandable in terms of tangible goods. However, the general characteristics of services reveal the difficulty of evaluating them against goods. Because the services are naturally intangible, inseparable and heterogenic, also are consumed simultaneously with the production. Services are not

objects and most of them cannot be counted, measured and tested before the usage. Their performance often changes from one service provider to another. Thus, the companies could not understand clearly how their services are perceived by the consumers. In these circumstances, the consumer shows up as a major actor who evaluates the quality services (Parasuraman *et al.,* 1985).

Lewis and Booms (1983) defined service quality as "*a measure of how well the service level delivered matches customer expectations. And, delivering quality service means conforming to customer expectations on a consistent basis"* (Parasuraman *et al.,* 1985: 42). Related to this point of view, Smith and Houston (1982) claimed the relation between confirmation and disconfirmation of expectations on satisfaction with services (Parasuraman *et al.,* 1985). Based on this paradigm, SERVQUAL which is the most known and used also criticized model in measuring service quality in the literature was developed by Parasuraman *et al.* (1985) and Zeithaml *et al.* (1988).

SERVQUAL was grounded in gaps theory and contains 22 items under the 5 dimensions. First, Parasuraman *et al.* (1985) applied a conceptual model of service quality and claimed that quality in services would not be undefined for the future researches and the marketers. After specifying the service quality under 10 dimensions (*access, communication, competence, courtesy, credibility, reliability, responsiveness, security, tangibles, understanding*) in 1985, Zeithaml *et al.* (1988) described the determinants of perceived service quality under 5 dimensions (*tangibles, reliability, responsiveness, assurance, empathy*). According to this model, the gap or difference between the customer expectations and perceptions about the provided service results in the perceived service quality by the customers (Parasuraman *et al.,* 1985; Zeithaml *et al.,* 1988).

As mentioned above, SERVQUAL model has been largely accepted by the researchers. Nonetheless, it has been criticized due to the structural model (in terms of gap analysis issues), reliability and validity by some authors such as Babakus and Boller (1992), Cronin and Taylor (1992), Cronin and Taylor (1994), Teas (1994), Buttle (1996), Donnelly and Shiu (1999), Dabholkar *et al.* (2000), Brady *et al.* (2002); Vargo and Lush (2004). Among the authors, especially Cronin and Taylor (1992) strongly criticized SERVQUAL and offered SERVPERF instead.

Cronin and Taylor (1992) suggested a performance-based measure of service quality named SERVPERF and claimed that this scale measures the service quality better than SERVQUAL which means performance-based measurement should be taken into account instead of the customers' expectations (Cronin and Taylor, 1992). The authors used 22 items and tried to measure the perceived performance and found that SERVPERF produced more reliable estimations and discriminant validity than SERVQUAL. Hence, SERVPERF as a purely performance model has made an important contribution to the related literature (Rodrigues *et al.,* 2011).

SERVPERF measures the perceived performance component alone (comprised of 22 items). It can be expressed in the formula given below: a higher perceived performance is an indicative of higher service quality (Jain and Gupta, 2004; Nitin *et al.,* 2005; Vanniarajan and Anbazhagan, 2007; Adil *et al.,* 2013).

$$SQ_i = \sum_{j=1}^{k} P_{ij}$$

SQ_i = *perceived service quality of individual (i)*

k = *number of attributes*

P = *perception of individual (i) with respect to performance of a service firm on*

attribute (j)

SERVPERF has been applied in different areas. Cronin and Taylor (1992) and Brady *et al.* (2002) used the scale in fast food, banking, pest control and dry cleaning; Mehta et al. (2000) in retail sector; Akdoğan (2001), Aydın and Yıldırım (2012) in health care sector; Abdullah (2006) in education; Vanniarajan and Anbazhagan (2007) in retail banking; Andronikidis (2009) in automotive repair industry; Qin *et al.* (2010) in fast food restaurants; Koçoğlu and Aksoy (2012) in bus companies, *etc*. In this study, tipping behaviors of restaurant customers has also been measured with using SERVPERF.

Linking Tipping Behavior and Service Quality

The growing literature on tipping behaviors suggests that service quality could impact the tipping behaviors, since the customers generally concern the level of good service before leaving tip. So, it is possible to make service quality a good predictor of tips (Barkan and Israeli, 2004). Hence Lynn (2001), Saunders and Lynn (2010) and some other researchers states that tips are positively related with service. And this relationship confirmed by various studies.

For instance, Lynn and McCall (2000) conducted their study with 20 different restaurants and have found that there is a slight but positive and reliable relationship between service performance (evaluation) and tip sizes, and restaurant patrons reward better service with larger tips. Casey (2001) claims that the main reason people tip in New Zealand, is because they appreciate the service. Tse (2003) in his study have concluded that tip size is influenced by the amount of deviation between the actual and expected level of food and service quality. Bodvarsson *et al*., (2003) also states that service quality significantly affects tip size and when servers expect higher tips, customers rank service quality higher. Authors also notify that previous researchers have not considered the customer appraisal of service quality to be endogenous, and they suggest that when corrections are made to this bias, the relationship between service quality and tips is strengthened considerably. Additionally to customer appraisal Conlin *et al*. (2003) who addressed service quality impact on tipping suggest that tipping also depends on a variety of other factors, including repetition, age, group size, the frequency of one's visits to restaurants, and cross-gender interactions.

Van Vaarenbergh and Holmqvist (2013) in their study have concluded that service language influences consumers' actual behavior and customers who are served in their second language are less willing to tip due to the fact that they perceive a lower service quality. Maynard and Mupandawana (2009) have also reported that server's characteristics and perceived service quality have an impact on the tipping decision and tipping rates. A study conducted by Lynn and Simons (2000) at a Mexican restaurant in Houston indicate that servers earn larger average sales-adjusted tips if they are better service providers. And, they have found a strong effect on tipping behaviors contrary to previous results pointing out a weak effect. Similarly, Kerr and Domazlicky (2009) have found that customers do care about service quality and their tipping behavior reflects that fact. And, Fong (2005) has assigned that service quality is the major determinant of tips. Thus, the author indicates that tipping can be used as an incentive for quality service.

As it is seen above, in numerous studies service quality has been considered as an important determiner of customer tip. Although some authors concluded that the relationship between tipping and service quality is weak, there are also some other authors (as mentioned before) point out the strong relationship between of them. In sum, it is clear that service quality should be considered as an important determiner of tipping and for this reason; service quality should has a positive impact on customer's tipping behaviors. So, the main hypothesis of this study is "***Service quality of a restaurant has a positive impact on***

the customers' tipping behaviors". In relation to main hypothesis we measured service quality of a restaurant with SERVPERF scale and consequently sub-dimensions of SERVPERF also should have a positive impact on customer's tipping behaviors. Therewith, sub-hypothesis was developed in order to determine the impact size of each sub-dimension of SERVPERF. So, the developed hypothesis are given below.

H_{1a}: Tangibles in the restaurants has a positive impact on the customers' tipping behaviors.

H_{1b}: Reliability of the restaurants has a positive impact on the customers' tipping behaviors.

H_{1c}: Responsiveness at the restaurants has a positive impact on the customers' tipping behaviors.

H_{1d}: Restaurant's assurance has a positive impact on the customers' tipping behaviors.

H_{1e}: Empathy adequacy of the restaurant's staff has a positive impact on the customers' tipping behaviors.

Methodology

The aim of this research is to point out the relationship between service quality and customers' tipping behaviors at the restaurants operating in Antalya, Turkey. Based on the aim of this study, 500 restaurant customers who had been reached by using nonprobability sampling method were asked to contribute the survey. The survey was conducted from February to May 2014, and a draft questionnaire form consisting three main sections (demographic questions, SERVPERF and TIPBEH scale) was used to gather data. Gender, marital status, educational background, age, average monthly income and the number of children of participants are constitute the demographic variables, where two specific questions about revisiting the same restaurant and visiting period the restaurant follow this section. SERVPERF items which were originally designed by Cronin and Taylor (1992) took part in the second section of the questionnaire from. Cronin and Taylor (1992) states that SERVPERF scale consists of five dimensions named as "***Tangibles, Reliability, Responsiveness, Assurance*** and ***Empathy***". However, in order to enhance the validity of this study we have also checked some items from Al Khattab and Aldehayyat's (2011) study measuring the service performance in Jordan hotels. Within this context, 22 items based on five point Likert scale and related with these five dimensions have been implemented. The last section of questionnaire form involves 23 items measuring the tipping behaviors of restaurant customers. At this point, we preferred TMS scale has been adapted from Whaley, Douglas and O'Neill's study dated 2014 and has been renamed as TIPBEH. In TMS, tipping behaviors of customers mainly based on some motivations composing six factors: "***Service Received, Social Compliance, Server Attentiveness, Future Service, Social Pressure, Server Actions*** and ***Operational Process***".

Data Analyses

a) <u>Reliability and Validity</u>

In this section, reliability of SERVPERF and TIPBEH scales were measured by Cronbach's Alpha coefficient which is one the most used techniques in social sciences studies. According to the results, the reliability score of SERVPERF scale is 0.856 and TIPBEH's is 0.892. Özdamar (2013) states that if the Cronbach's Alpha coefficient is above 0.70, the scale is highly reliable and can be used to scientific judgments. Thus, both SERVPERF scale and TIPBEH scale were accepted as reliable and they are suitable for further analyses. Second part of analysis in this section includes validity tests. Since SERVPERF and TIPBEH scales have predetermined and distinctive items all sub-dimensions have been determined as in the original and CFA is performed to measure the validity of scales. Results confirm that sub-factors of SERVPERF and

TIPBEH are valid and fit statistics are in acceptable limits (Schermelleh-Engel et al., 2003; Şimşek, 2007).

Table 1: CFA Results for SERVPERF and TMS scales

	$\Delta\chi^2$	*Df*	$\Delta\chi^2/df$	*RMSEA*	*CFI*	*IFI*	*GFI*	*AGFI*	*NFI*	*NNFI*
			<5	<08	>90	>90	>85	>80	>90	>90
SERVPERF	289.41	204	1.42	0.031	0.98	0.98	0.94	0.93	0.94	0.98
TIPBEH	504.89	223	2.26	0.054	0.96	0.96	0.91	0.89	0.94	0.96

$\Delta\chi^2$: Chi-Square, **df:** Degree of Freedom, **RMSEA**: Root Mean Square Error, **CFI**: Comparative Fit Index, **IFI**: Incremental Fit Index,
GFI: Goodness of Fit Index, **AGFI**: Adjusted Goodness of Fit Index, **NFI**: Normed Fit Index, **NNFI**: Non-Normed Fit Index.
(Goodness of fit indexes are arranged according to standards).

b) <u>Descriptive Analyses</u>

According to descriptive statistics about demographic variables, 59.5% of participants are male, while %39.8 of them is female. Almost half of the participants are married (49.7%); 43.0% of the participants are single and the rest of participants with 7.3% are N/A. 51.25% of participants have children. Results about educational background refers that 52.4% of participants have at least associate degree, while 33.64% of participants have secondary education and 10.30% of participant was graduated from primary schools. 32.7% of participants who are in 36-50 age group and 31.81% of participants who are in 26-35 age group constitute the major group in age variable. Finally, results about average monthly income indicate that 28.6% of participants have less than 1000 Turkish Liras (TL) monthly and 19.7% of participants' income is about 1000-1999 TL.

Another result of descriptive statistics involves the information about revisiting the same restaurant which is an important determinant of service quality and tipping motivations. The results prove that 38.7% of participants have revisited same restaurant, and approximately 63.3% of them have revisit the same restaurant at least for the three times. On the other hand, 48.74% of participants are not repeat visitors.

Service quality level was measured by arithmetic mean scores. Table 2 indicates that restaurants have better service quality on tangibles ($\bar{x}$: 3.721) which refers the appearance of physical facilities, equipment, personnel and communication materials. This dimension is followed by empathy ($\bar{x}$: 3.46) and reliability ($\bar{x}$: 3.453), while responsiveness ($\bar{x}$: 3.363) and assurance ($\bar{x}$: 3.388) dimensions constitute the less successful ones.

Table 2: Descriptive Results about Service Quality

Factor	**Items**	$\bar{x}$	**sd**	**Factor**	**Items**	$\bar{x}$	**sd**	**Factor**	**Items**	$\bar{x}$	**sd**
	TANG1	4.108	.8486		RESP1	3.389	1.0331		REL1	3.506	.9911
TANG	TANG 2	3.720	.9529	RESP	RESP2	3.315	1.0856	REL	REL2	3.422	1.0073
$\bar{x}$: 3.721	TANG 3	3.570	.9556	$\bar{x}$: 3.363	RESP3	3.387	1.0423	$\bar{x}$: 3.453	REL3	3.469	1.0225

	TANG4	3.487	1.0206		EMP1	3.395	1.0046		REL4	3.466	1.0432
	ASSU1	3.391	1.1042	EMP	EMP2	3.455	.9725		REL5	3.463	1.0562
ASSU	ASSU2	3.412	1.0793	$\bar{x}$:	EMP3	3.476	1.4628		REL6	3.396	1.0089
$\bar{x}$:	ASSU3	3.414	1.1124	3.464	EMP4	3.517	1.0149		$\bar{x}$: Arithmetic mean		
3.388	ASSU4	3.337	1.1040		EMP5	3.479	1.0032		**sd:** Standard deviation		

TANG: Tangibles. **ASSU:** Assurance. **RESP:** Responsiveness. **EMP:** Empathy. **REL:** Reliability

Detailed analyses also indicate that having modern equipment ($\bar{x}$: 4.108), visually appealing physical facilities ($\bar{x}$: 3.720) and neat-appearing staff ($\bar{x}$: 3.570) are accepted the top three elements of perceived service quality. Contrary to this, participants are relatively less satisfied with service delivery promptness ($\bar{x}$: 3.315), convenient operating hours ($\bar{x}$: 3.337) and the willingness of staff to help ($\bar{x}$: 3.387), comparing to others. Thus, it can be assumed that the participants are more satisfied on tangibles and less satisfied with responsiveness as a result of the evaluation service quality. In Table 3, seen that the received service ($\bar{x}$: 3.677) and operational process ($\bar{x}$: 3.627) are the most important motivators on participants' tipping behaviors. On the other hand, participants inform that social pressure ($\bar{x}$: 3.314) and social compliance ($\bar{x}$: 3.318) are the least effective motivators among others to tip.

Table 3: Descriptive Results about Tipping Behaviors

Factor	**Items**	$\bar{x}$	**sd**	**Factor**	**Items**	$\bar{x}$	**sd**	**Factor**	**Items**	$\bar{x}$	**sd**
SR	SR1	3.982	.8932		SC1	3.404	1.0655		SA1-1	3.323	1.0551
$\bar{x}$:	SR2	3.683	.9582	SC	SC2	3.329	1.0700	SA1	SA2-2	3.333	1.0191
3.677	SR3	3.547	.9839	$\bar{x}$: 3.318	SC3	3.276	1.0415	$\bar{x}$: 3.355	SA3-3	3.431	1.0804
	SR4	3.499	1.0043		SC4	3.265	1.0968		SA4-4	3.334	1.0300
SP	SP1	3.279	1.2127	SA	SA1	3.423	1.0910	OP	OP1	3.628	1.0599
$\bar{x}$:	SP2	3.289	1.0768	$\bar{x}$:	SA2	3.406	1.1004	$\bar{x}$: 3.627	OP2	3.624	1.1631
3.314	SP3	3.375	1.0579	3.437	SA3	3.482	1.0739		OP3	3.629	1.2772
FS	FS1	3.303	1.0815					$\bar{x}$: Arithmetic mean			
$\bar{x}$:	FS2	3.300	1.0379					**sd:** Standard deviation			
3.302											

SR: Service received. **SC:** Social compliance. **SA1:** Server Attentiveness.
SP: Social pressure. **SA:** Server actions. **OP:** Operational process. **FS:** Future service.

In parallel with the results concerning TIPBEH dimensions, the least participated two ıtems of the whole scale are included in social compliance dimension. In other words, "feeling embarrassed ($\bar{x}$: 3.265) or giving a larger tip ($\bar{x}$: 3.276) when friends do not tip behaviors are the least observed ones on tipping. And the other less observed behaviors are influencing from server's gender ($\bar{x}$: 3.279) and feeling obligated while eating friends/family ($\bar{x}$: 3.289 which are also expressing the social pressure dimension of TIPBEH.

Findings

This section aims to test the hypothesis which is concerning the service quality of the restaurant has a positive impact on tipping behaviors of the customers ***(H_1)***. Within this context, firstly the relationship between SERVPERF and TIPBEH is tested with correlation analysis. According to correlation analysis results (Table 4), there is a significant relationship between service quality and tipping (p: 0.000, p<0.05). Pearson correlation coefficient value proves that this relationship is positive and statistically important (r: 0.600).

Table 4: Correlation Analyses

		SERVPERF	TANG	REL	RESP	ASSU	EMP
TIPBEH	R	.600	.451	.488	.391	.453	.482
	P	.000*	.000*	.000*	.000*	.000*	.000*
SR	R	.416	.409	.329	.263	.311	.278
	P	.000*	.000*	.000*	.000*	.000*	.000*
FS	R	.362	.232	.320	.256	.269	.285
	P	.000*	.000*	.000*	.000*	.000*	.000*
SC	R	.490	.391	.408	.333	.352	.372
	P	.000*	.000*	.000*	.000*	.000*	.000*
SA1	R	.477	.324	.364	.325	.398	.393
	P	.000*	.000*	.000*	.000*	.000*	.000*
SP	R	.386	.284	.322	.240	.275	.329
	P	.000*	.000	.000*	.000*	.000*	.000*
SA	R	.435	.319	.355	.268	.315	.377
	P	.000*	.000*	.000*	.000*	.000*	.000*
OP	R	.490	.323	.395	.312	.384	.424
	P	.000*	.000*	.000*	.000*	.000*	.000*

p: Significance level (p values lower than 0.05 is significant), **r:** Pearson correlation coefficient.

From the Table 4, it can be seen that the all sub-dimensions of SERVPERF are positively related with TIPBEH (p<0.05). And the most related sub-dimension with TIPBEH is reliability (p: 0.000, r: 488). Although assurance sub-dimension (p: 0.000, r: 482) is less related with TIPBEH regarding to others, r values indicates that those relations are significant at medium-level or higher. This observed positive relationship is also valid for all sub-dimensions of TIPBEH scale (p<0.05). In, sum it can be easily assume that the service quality is an important determiner for the tip.

Table 5: The Effects of SERVPERF on TIPBEH Univariate Regression Analyses

Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig. (p)**
	B	**Std. Error**	**Beta**		
(Constant)	1.112	.150	---	7.387	.000
SERVPERF	.669	.043	.600	15.654	.000

R: .600 **R^2**.360 **Adjusted R^2:** .359 **F:** 245.037 **Sig:** 0.000

As mentioned before, ***H_1*** hypothesis of the study predicts that the service quality of the restaurants has a positive impact on tipping behaviors of customers. For testing this hypothesis, firstly univariate regression analysis was performed and the results were shown in Table 5. According to the results, ***H_1*** hypothesis has been accepted (p: 0.000, F: 245.037). The regression model is "***TIPBEH= 1.112 + 0.669 * SERVPERF***". And, this observed effect on tipping behaviors arising from service quality is positive. In other words, each unit increments at service quality enhancing tipping behaviors of customer at the rate of 0.669. Results in Table 5 also reflects that the service quality of the restaurants represent the 36% of the tipping behaviors' total variance.

Table 6: The Effects of SERVPERF dimensions on TIPBEH

Model	**Unstandardized Coefficients**		**Standardized Coefficients**	**T**	**Sig.**	**R**	**R2**	**R2 Change**	**F**	**Sig. (p)**
	B	**Std.**	**Beta**							

			Error								
1	(Constant)	1.875	.137	--	13.728	.000	.488	.238	.238	135.706	.000*
	Reliability	.453	.039	.488	11.649	.000					
2	(Constant)	1.464	.144	--	10.202	.000	.557	.311	.073	97.739	.000*
	Reliability	.303	.043	.325	6.999	.000					
	Empathy	.269	.040	.315	6.767	.000					
3	(Constant)	1.168	.153	--	7.616	.000	.587	.345	.034	75.975	.000*
	Reliability	.204	.047	.220	4.347	.000					
	Empathy	.243	.039	.285	6.211	.000					
	Tangibles	.195	.041	.223	4.762	.000					
4	(Constant)	1.101	.153	--	7.213	.000	.602	.362	.017	61.368	.000*
	Reliability	.157	.048	.169	3.256	.001					
	Empathy	.202	.040	.237	5.003	.000					
	Tangibles	.176	.041	.201	4.316	.000					
	Assurance	.130	.038	.165	3.441	.001					

With reference to prior findings and validation of H_1, the degree of the impact of each SERVPERF dimension on tipping behaviors was tested with multivariate stepwise regression analysis (Table 6). According to the results, the impacts of SERVPERF on TIPBEH ideally could be explained by a statistical model: "***TIPBEH= 1.101 + Empathy * 0.202 + Tangibles * 0.176 + Reliability * 0.157 + Assurance * 0.130***". Significance levels ($p<0.05$) F value (245.037) confirm the validity of the regression model. Hence, empathy, tangibles, reliability and assurance dimensions of the SERVPERF express the 36.2% of tipping behaviors. Furthermore, each unit increments at empathy enhance the tipping behaviors at the rate of 0.202. This enhancing rate is 0.176 for tangibles, 0.157 for reliability and 0.130 for the assurance dimension. Despite this, it is observed that Responsiveness dimension of SERVPERF do not have any significant impact on tipping behaviors and excluded from all regression models. From that $H_{1a} - H_{1b} - H_{1d}$ and H_{1e} sub-hypothesis of the study have been accepted while H_{1c} sub-hypothesis has been rejected.

Table 6 also includes the contribution degree of each SERVPERF dimension in the context of the stepwise regression analyses. Reliability dimension of SERVPERF represents the 23.8% of TIPBEH total variance, and empathy dimension has 0.73% contribution to reliability in Model 2. From the Model 3, it is seen that tangibles of the restaurants make 0.34% contribution to SERVPERF regarding to tipping behaviors. And the Assurance dimension enhances the TIPBEH total variance at rate of 0.017. Thus, it is assumed that reliability is the most important dimension of SERVPERF on tipping behaviors and empathy, tangibles and assurance dimensions have less impact on descending order.

Conclusion

This study conducted in Antalya confirms previous literature proposing the service quality is an important determiner for the tipping and consist of some important implications. First of all, the results of the study explicitly reveal that there is a strong relationship between service quality and customers' tipping behaviors. In other words service quality of a restaurant is a major determinant of restaurant customers' tipping decision. From that it can be assumed that tipping is positively correlated with service quality (Azar, 2007) and people prefer tipping because it allows them to punish the waiter for bad service and reward him for good service (Azar, 2004). And, this finding is supported by numerous studies conducted in different restaurants. For instance Fong (2005) in his experimental study found that service quality is

the major determiner of tipping and poor service is the main factor causing individuals to decide not to tip in a restaurant. Also Tse (2003) concluded that customers' tip size mainly influenced by service quality in Maxim's Restaurant operating in Hong-Kong. If they perceive their expectations about service quality, they leave much more tips in the restaurants. Further, Bodvarsson et al. (2003) inferred that there is a two-way causality between tipping and service quality due to fact that server's expectations of tips improve the service supplying and higher service quality provide higher tip amounts. Additionally, there are numerous other authors such as Casey (2001), Conlin et al. (2003), Bodvarsson and Gibson (2002), Lynn (2004), Barkan and Israeli (2004), Brewster and Mallison (2009), Kerr and Domazlicky (2009) confirming that the service quality positively impact customers' tipping behavior. Thus, the results of this study affirmatively evidence the service quality of a restaurant is an important determiner on tipping decisions of customers.

This study also evidence that the reliability as a component of service quality has the greatest impact on tipping which means customers tend to leave more tips when restaurant supply error-free service in right time and solve problems sincerely. Thus, it can be assumed that timing of service and sincerity of servers could be used for enhancing the tip amounts. Van Vaarenbergh and Holqmvist's (2013) study also confirms this impact. Concluding the empathy is an indicative for the tipping constitutes another important finding of the study. Within this context, it can be proposed that the customers who felt the servers are competent and giving personal attention at heart have a tendency to leave much more tip. Hence, Whaley et al. (2014) propose that empathy could be a power-full motivating factor to tip, while Saunders and Lynn (2010) states that the familiarity increases the empathy and the tip increases with empathy. According to our findings tangibles and assurance components of service quality are also another determiner of tipping behaviors. So, it can be assumed that a restaurant's physical evidences and convenient operating time, appearance and/or courteousness of staff, and feeling confident could impact the tipping decision of a customer. However, relevant literature does not contain detailed information about how tangibles and assurance influence tipping decision.

While this study contributes the relevant literature and reveals some considerable information for the restaurant managers and/or staff, it also has some limitations. For example, results of the study are applicable just for Antalya restaurants and Turkish customers who dine at relevant restaurants. On the other hand, lack of evidence from similar studies conducted in Turkey, current findings could not be compared. Additionally, only questionnaire technique was used to gather data, but to achieve in-depth findings more studies containing both qualitative and quantitative research methods should be conducted. Also, in the future, researchers should conduct a multi-dimensional study which focuses to explore different socio-economical and socio-psychological factors affecting the customers tipping behaviors.

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