

Dining at Luxury Restaurants when Traveling Abroad: Incorporating destination attitude into a luxury consumption value model

Abstract

As luxury products have become increasingly accessible to middle-class consumers, many gastronomic tourists might be interested in dining at luxury restaurants when traveling. The purpose of this study is to explore gastronomic tourists' consumption at luxury restaurants by incorporating "destination attitude" into a luxury consumption value model. Three hundred ninety participants from Taiwan completed questionnaires, which revealed that perceived functional value, perceived hedonic value, and perceived symbolic/expressive value can significantly influence diners' restaurant satisfaction, which in turn can affect their destination attitude and behavioral intentions toward luxury restaurants.

Keywords: gastronomic tourism, destination attitude, luxury value, consumption value model, destination marketing, luxury restaurant, fine dining, luxury service products, behavioral intentions, spending in restaurants

Introduction

The luxury product industry has grown significantly since the 1980s (D'Arpizio, Levato, Kamel & de Montgolfier, 2017). From the 1980s to 2006, sales in the global luxury goods industry increased more than fourfold – from US\$70 billion to \$264 billion (all monetary figures in this paper are in USD) – more than four times the value of the same industry in 1997 (D'Arpizio et al., 2017). The World Tourism Organization (2012) noted that gastronomic tourism constitutes an important segment within the tourism industry, as food has been an important medium to understand culture and/or society (Chang, Kivela, & Mak, 2010). Within the luxury industry, dining at luxury restaurants is a growing trend (Chen, Peng, & Hung, 2015; Jang & Namkung, 2009; Wu & Liang, 2009). Additionally, consumers are increasingly willing to try luxury restaurants when participating in tourism activities (Chipkin, 2016; Enskog, 2014). A luxury restaurant is defined as a full-service restaurant whose environment (services, décor, and atmosphere) and products (food and beverages) are carefully prepared and presented as unique, superior in quality, and conspicuous (Chen et al., 2015).

Gaps in the literature

Consumers' additional willingness to try luxury restaurants when participating in tourism activities brings new business opportunities and challenges for luxury product marketers, restaurateurs, and tourism operators. More importantly, the trend to dine at luxury restaurants when traveling provides researchers with an opportunity to narrow the gaps in the luxury product consumption literature and tourism studies. First, although identifying the factors that contribute to consumers' intentions to purchase luxury products is of interest to researchers, previous luxury consumption research has focused more on goods than on services (Chen & Peng, 2014; Han, Nunes, & Dreze, 2010; Hung et al., 2011; Shukla & Purani, 2012; Wiedmann,

Hennigs, & Siebels, 2009; Yang & Mattila, 2016). Existing theories on luxury consumption might need to be adjusted when applied to service-based products because of the nature of services, such as their intangibility and variability.

Second, researchers have suggested that the appeal of luxury brands and products is rooted in their ability to signify luxury value both to users and to others (Gurзки & Woisetschläger, 2017). Scholars have collected evidence to suggest that there is a significant relationship between perceived luxury value and intention to consume luxury goods (Berthon, Pitt, Parent, & Berthon, 2009; Vigneron & Johnson, 2004; Wiedmann et al., 2009; Yang & Mattila, 2016). However, findings on the influence of luxury value have been inconsistent when applied to luxury services. For example, some researchers found that symbolic value has a significant impact on luxury hotel consumers, while others suggested that it has an statistically insignificant effect on luxury restaurant diners (Chen & Peng, 2014; Yang & Mattila, 2016). In addition, some findings demonstrated that experiential value is an important factor in relation to diners' restaurant satisfaction, while others revealed that experiential/hedonic value has an insignificant influence on consumers of luxury accessories (Shukla & Purani, 2012; Wu & Liang, 2009). This inconsistency undermines the reliability of perceived luxury value when examining luxury product consumption.

Third, destination attitude's influence on tourists' luxury service product purchase decisions is another area within the luxury products consumption literature that shows potential for further research. Mainly, additional research can be conducted to explore how tourists' attitudes toward a destination can be affected by their satisfaction with an activity such as dining at a luxury restaurant. Moreover, the findings in the luxury goods consumption literature have demonstrated that attitudes toward consumption settings play an important role in users' experiences (Moore, Doherty, & Doyle, 2010; Zhan & He, 2012). Nevertheless, the current literature on the consumption of luxury products has yet to fully explore the antecedents of

consumers' attitudes toward consumption settings when the product in question is a service. Examining tourists' consumption of luxury restaurants considering its influence on their attitude toward the destination may add new insight to the tourism studies and luxury product consumption literature.

Fourth, tourists spend approximately 40% of their tourism budget on food (Horng, Liu, Chou, & Tsai, 2012). Although there is no study that has focused on gastronomic tourists' spending breakdown in particular, it is likely that they spend more than 40% of their travel budget on food and drinks because, by definition, gastronomic tourists are tourists who focus on the consumption of food and drinks and the enjoyment of good food and drinks (Horng & Tsai, 2010). Nevertheless, no known study has explored how spending on food and drinks can moderate gastronomic tourists' perception of their luxury restaurant dining experiences. This study addresses tourists' consumption of food and beverages in a more general sense. Such tourists differ from culinary tourists. The latter tend to pay more attention to cooking and to the style of food preparation in isolation (Horng & Tsai, 2010). Research on the influence of tourists' spending on food and drinks may be of particular interest to academic communities when the product offering represents an intangible emotional experience of high monetary value. In addition, it also provides insight to practitioners on how to be more effective when targeting and serving gastronomic tourists.

Aims, objectives, and intended contributions

The aim of this research is to contribute to the gastronomic tourism literature and luxury product consumption studies through testing a framework that examines gastronomic tourists' behavioral intentions toward luxury restaurants by incorporating a "destination attitude" variable into a consumption value model. The objectives of this study are as follows. First, this research plans to examine the influence of luxury restaurant perceived value (i.e., functional

value, financial value, hedonic value, and symbolic/expressive value) on tourists' restaurant satisfaction. Second, this research plans to examine the relationships between luxury restaurant satisfaction, destination attitude, and behavioral intentions toward a restaurant. Third, this research aims to examine the ability of restaurant spending to moderate the influence of perceived luxury value on tourists' restaurant satisfaction. Fourth, this study intends to further explore the question of whether existing theories on luxury consumption may need to be adjusted when applied to service-based products because of their differences from physical goods. Finally, this study advances a number of implications for the consideration of hospitality and luxury service marketing practitioners.

Literature Review – Consumption value theory, luxury value in a service-based context, and destination attitude

To support this investigation, we adapt the consumption value theory. Consumption value has been the focus of marketers' attention since the late 1980s, when it was deemed a key determinant of consumers' purchase decisions (Sánchez, Callarisa, Rodríguez, & Moliner, 2006). In particular, consumption value theory considers the benefits that consumers received from a product, such as social benefits, and the sacrifices they made, such as financial sacrifices. Furthermore, researchers have arrived at the consensus that consumption value has multiple dimensions and that both the utilitarian and non-utilitarian values of products should be considered (Sweeney & Soutar, 2001). For instance, Sheth, Newman, and Gross (1991) proposed that consumption value consists of social value, emotional value, functional value, epistemic value, and conditional value. Alternatively, Sweeney and Soutar (2001) suggest that consumption value includes functional dimensions (such as economic and quality), social dimensions, and emotional dimensions.

The consumption value model originated in marketing and has gradually been applied in

other fields, including luxury product consumption behavior (Berthon et al., 2009; Hung et al., 2011; Vigneron & Johnson, 2004). When compared to non-luxury products, luxury products tend to have premium quality, recognizable style, strong reputation, and high hedonic value, in addition to being more expensive (Berthon et al., 2009). Thus, in those studies that examine luxury products' consumption value, researchers have suggested these products' particular characteristics must be taken into account (Vigneron & Johnson, 2004). For this reason, apart from the perceived functional and financial value associated with luxury products, researchers have stressed the importance of these products' ability to bring joy to their users (i.e., perceived hedonic value) and to symbolize wealth and status (i.e., perceived symbolic value) (e.g., Han et al., 2010; Wiedmann et al., 2009).

Although the previous literature has investigated luxury products' consumption value, only scant luxury product consumption research has focused on services. Of the scholarship that has examined luxury service's perceived value, Chen and Peng (2014), Wu and Liang (2009), and Yang and Mattila (2016) are the most relevant to the current research. Wu and Liang (2009) focus on the context of luxury restaurant consumption and examine service performance, the dining environment, and additional influences on perceived experiential value and satisfaction. Their results show that customers' perceived experiential value of luxury restaurants can affect their satisfaction toward luxury restaurants. Additionally, Wu and Liang (2009) provide an operational definition of luxury restaurants, which includes four-star and five-star hotels' full-service restaurants because they are subject to stringent inspection, high customer expectations, and competition from nearby restaurants.

Chen and Peng (2014) provide a glimpse into tourists' luxury hotel consumption by adapting the luxury value dimensions (i.e., functional value, experiential value, and symbolic value) developed by Berthon et al. (2009). Based on 368 Chinese tourists' responses, these authors showed that luxury hotels' perceived luxury value can affect tourists' attitudes, which,

in turn, can affect their staying behavior. Moreover, symbolic value and experiential value can directly influence their staying behavior, but functional value does not. Chen and Peng (2014) suggested this might be the case because it is difficult for consumers to evaluate the functional benefits of luxury hotels prior to their stay.

When examining luxury services, such as Michelin-starred restaurants, Yang and Mattila (2016) proposed that consumers' luxury value has four dimensions: functional value, financial value, hedonic value, and symbolic/expressive value. Yang and Mattila showed that functional value, financial value, and hedonic value can positively and directly affect consumers' purchase intentions. Notably, they proposed that symbolic/expressive value will not affect purchase intentions. When consumers are seeking symbolic/expressive value, these authors argued that luxury goods are more suitable than luxury services because tangible goods are more visible.

The present study adopts the luxury value dimensions of Yang and Mattila (2016), as their study focuses on luxury consumption and is more comprehensive than those of Wu and Liang (2009) and Chen and Peng (2014). Wu and Liang (2009) only examined experiential value, whereas Chen and Peng (2014) did not consider financial value, which arguably is a key component of consumption value (Sheth et al., 1991; Sweeney & Soutar, 2001). Previous findings generated from luxury restaurant diners have been inconsistent (e.g., Wu & Liang, 2009; Yang & Mattila, 2016); therefore, this present study examines consumers' behavioral intentions toward luxury restaurants in order to provide additional insight into how perceived luxury value affects luxury service product consumers. Furthermore, although this study focuses on luxury restaurants, the context of this research is different from that of previous studies, as we investigate gastronomic tourists who dine at luxury restaurants when traveling abroad for tourism purposes. Previous studies mainly focused on consumers who reside in the

same city or in nearby regions to where the restaurant is located (e.g., Chen et al., 2015; Jang & Namkung, 2009).

In this study, the perceived functional value of luxury restaurants measures the extent to which their products are desirable in terms of quality and performance (Yang & Mattila, 2016). Second, the hedonic value of luxury restaurants refers to their ability to arouse emotions of indulgence and pleasure in consumers (Yang & Mattila, 2016). Third, the symbolic/expressive value of luxury restaurants indicates their ability to express and relay information about customers' wealth and status to others and to the customers themselves (Hung et al., 2011). The financial value of a luxury restaurant relates to consumers' perceptions of the cost-benefit relationship involved in dining there (Wiedmann et al., 2009; Yang & Mattila, 2016).

Finally, this study considers the role of destination attitude in affecting tourists' behavioral intentions toward luxury restaurants. In this study, destination attitude is defined as a tourist's overall affective appraisal of the city in which a luxury restaurant is located as a tourism destination (Ajzen, 1991). This factor could affect gastronomic tourists' future behavioral intentions, such as intentions to revisit, because tourism is generally considered to be a highly planned activity (Sirakaya & Woodside, 2005); therefore, it is less likely that tourists will want to revisit a luxury restaurant that is located in a city they do not like. From a theoretical perspective, studies have demonstrated that food and drink can contribute to tourists' perceptions of a destination (Hillel, Belhassen, & Shani, 2013; Kivela & Crotts, 2006; Lin, 2014; Sánchez-Cañizares & López-Guzmán, 2012). Although some studies have been conducted to examine how food and drink can affect tourists' perceptions of a destination, no known study has examined the relationships between gastronomic tourists' luxury restaurant satisfaction, their attitude toward the city in which the restaurant is located as a tourism destination, and their intentions to revisit and recommend a luxury restaurant.

Research Framework and Hypotheses

Based on a review of studies examining perceived luxury value and destination attitude, this paper adopts the model framework developed by Williams and Soutar (2009). This framework shows that perceived value can affect tourists' satisfaction, which, in turn, can affect their behavioral intentions. In terms of perceived luxury value, this research considers the influence of functional value, financial value, hedonic value, and symbolic/expressive value. Furthermore, the current study incorporates "destination attitude" into the proposed model to investigate its influence on tourists' restaurant satisfaction. The following section provides details regarding this study's proposed framework and hypotheses (Figure 1).

*Figure 1 about here

Research hypothesis – the influence of perceived luxury value

The first hypothesis examined by this research involves the influence of a luxury restaurant's perceived functional value on gastronomic tourists' restaurant satisfaction. Satisfaction was defined as gastronomic tourists' affective overall appraisal of the luxury restaurants visited (Dagger & David, 2012). In the consumer research literature, hospitality and tourism products' perceived functional value has consistently been found to have a significant impact on consumer satisfaction (Ha & Jang, 2010; Lee, Lee, & Choi, 2011; Williams & Soutar, 2009). Consumers will be satisfied if the luxury products they purchased are of superior quality (Berthon et al., 2009). In Kwun and Oh (2006) and Yang and Mattila (2016), the restaurant's functional value included the service it provides, its interior design, and the food and beverages served. Additionally, Jang and Namkung (2009) revealed that service quality, product quality, and atmosphere are essential components of a luxury restaurant's appeal. Diners will be pleased if luxury restaurants have a high functional value. Based on the works of Jang and Namkung (2009) and Kwun and Oh (2006), this research proposes that the satisfaction that gastronomic

tourists derive from the luxury restaurants that they visit will be greater when the restaurant is perceived as having a high functional value, such as having tasty dishes.

H1: Luxury restaurants' perceived functional value has a positive effect on tourists' restaurant satisfaction.

The second hypothesis of this study focuses on the influence of perceived hedonic value on tourist's restaurant satisfaction. Berthon et al. (2009) and Vigneron and Johnson (2004) have argued that consumers purchase luxury goods because of the enjoyment that these products bring them. Luxury goods' ability to provide a sense of pleasure and self-indulgence has been suggested as a key reason why consumers purchase them (Berthon et al., 2009; Hung et al., 2011; Vigneron & Johnson, 2004). Hedonic value also plays an important role in luxury restaurant consumption (Chen et al., 2015; Jang & Namkung, 2009; Lee & Hwang, 2011; Wu & Liang, 2009). Luxury restaurant consumption behavior extends beyond fulfilling basic needs, as these experiences can come to becoming an art form that gratifies multiple human senses (Chang et al., 2010; Hillel et al., 2013; Kivela & Crofts, 2006; Lee & Hwang, 2011). In their research, Sirakaya-Turk, Ekinci, and Martin (2015) theorized and confirmed that hedonic value can influence tourists' shopping satisfaction. Wu and Liang (2009) showed that luxury restaurants can increase diners' levels of satisfaction by gratifying their senses. This study hypothesizes that gastronomic tourists' restaurant satisfaction can be positively affected by luxury restaurants' perceived hedonic value, such as by enhancing diners' sense of enjoyment.

H2: Luxury restaurants' perceived hedonic value has a positive effect on tourists' restaurant satisfaction.

The third hypothesis tested by this research concerns the influence of the symbolic/expressive value on gastronomic tourists' restaurant satisfaction. Luxury products can signal users' wealth and status to other users, among others (Yang & Mattila, 2016). In addition, consumers can use these goods and services to express their values and beliefs to others and to themselves (Gurzki & Woisetschläger, 2017; Hung et al., 2011; O'Cass, 2004). Shukla and Purani (2012) and Chen and Peng (2014) found that this variable is significant with regard to consumers' overall evaluation of luxury goods and services. Hung et al. (2011) suggested that luxury products' symbolic value is one of the main reasons that consumers purchase these products.

In the case of luxury services, Chen and Peng (2014) found that lodgers perceive a hotel as good/pleasant if they believe that this hospitality service will potentially highlight their status and wealth to others and to themselves. To attract luxury service consumers, luxury hotels need to be more conspicuous than non-luxury hotels. According to Chen et al. (2015) and Jang and Namkung (2009), luxury restaurants employ multiple methods to embed their symbolic value (e.g., luxurious interior environments and dishes with rare ingredients) because restaurateurs believe that these methods can lead to better evaluations from customers. The research participants in these studies showed the significance of luxury restaurants' conspicuousness. Based on the works of the aforementioned authors, the present study proposes that luxury restaurants' perceived symbolic value will have a significant impact on customers' satisfaction with these restaurants. In other words, diners will perceive their dining experiences as having exceeded their expectations if they believe that these restaurants are able to relay their status and wealth to others and/or to themselves.

H3: Luxury restaurants' perceived symbolic/expressive value has a positive effect on tourists' restaurant satisfaction.

The fourth hypothesis investigates the influence of luxury restaurants' perceived financial value on gastronomic tourists' restaurant satisfaction. Consumption value theory suggests that consumers will weigh the benefits derived from a product against the sacrifices made to obtain such product, such as financial sacrifices. Hennigs et al. (2012), Shukla and Purani (2012) and Wiedmann et al. (2009) demonstrated the importance of perceived financial value in the context of luxury product consumption. Some luxury brand managers will justify their products' high prices by suggesting luxury products will last longer, perform better, and/or be a better investment than non-luxury products (Wiedmann et al., 2009). In other words, although consumers usually make more financial sacrifices when purchasing luxury products than when purchasing non-luxury products, these additional sacrifices can be justified if these products are perceived as having more benefits than their non-luxury counterparts.

The relevance of perceived financial value has also received some attention in the context of luxury dining. Harrington, Ottenbacher, and Kendall (2011) suggested that appropriate price and value for money are two important attributes consumers consider when selecting fine dining restaurants. As diners attempt to maximize benefits and minimize costs when dining at luxury restaurants, they are concerned with issues such as whether the cost is justified. However, the value of luxury restaurants is more than food that satisfies diners' basic needs; it includes superior atmospherics and product/service quality as well (Chen et al., 2015). Based on the work by Chen et al. (2015) and Harrington et al. (2011), the value of luxury restaurants from a financial perspective might have a significant impact on tourists' satisfaction with a restaurant. This study proposes that gastronomic tourists will be pleased with their visit if they believe dining at a luxury restaurant offers them more benefits than the financial sacrifices that they made.

H4: Luxury restaurants' perceived financial value has a positive effect on tourists' restaurant satisfaction.

Research hypotheses – the influences of satisfaction

The fifth relationship examined in this study is the effect of restaurant satisfaction on destination attitude. Gastronomic tourists are known to be interested in engaging in tourism activities while enjoying good food and drink (Horng & Tsai, 2010), and a consumer's attitude toward the focal place and destination might be conditioned by the activities that he/she participated in, such as dining at luxury restaurants (Okumus, Okumus, & McKercher, 2007; Sa'nchez-Canñizares & Lo'pez-Guzman, 2012; Tsai & Wang, 2017;).

Research has suggested that food and beverages, particularly when treated as an experience, in general may contribute to tourists' perceptions of a destination (Björk & Kauppinen-Räsänen, 2014; 2016; Hillel et al., 2013; Kivela & Crotts, 2006; Lin, 2014; Sánchez-Cañizares & López-Guzmán, 2012). For example, du Rand, Heath, and Alberts (2003) theorized and confirmed that food can be a key and/or supporting attraction for potential tourists to South Africa. Little empirical research has examined how tourists' satisfaction with a restaurant may affect their attitude toward the city in which it is located as a tourism destination. Oliver (1981) has argued that consumers' satisfaction can be an antecedent to their attitude, and Hsu, Cai, and Li (2010) argued that satisfaction is an input to attitude. This study extends the current hospitality and luxury brand consumption literature by proposing that gastronomic tourists will perceive the cities in which the restaurants are located as exciting, arousing, pleasant, and/or relaxing if they are satisfied with the luxury restaurants that they visit. We hypothesize that gastronomic tourists' restaurant satisfaction will have a positive influence on their attitude toward the cities in which the restaurants are located.

H5: Restaurant satisfaction has a positive effect on tourists' attitude toward a destination.

The sixth hypothesis addressed in this study involves the influence of restaurant satisfaction on gastronomic tourists' behavioral intentions toward luxury restaurants. In the present research, "behavioral intentions" is defined as a deeply held commitment to consistently revisit and recommend a preferred luxury restaurant (Oliver, 1999). Theories that study consumer behavior, such as social exchange theory and self-congruence theory, have consistently found consumer satisfaction to be a key indicator to consumers' future behavioral intentions (Jin, 2012; Nam, Ekinici, & Whyatt, 2011; Shiao & Luo, 2012; Wu, 2013). In the tourism literature, scholars have found that tourists' restaurant satisfaction with the tourism products they consume, such as local food, affects their behavioral intentions to, for instance, revisit the same establishment and/or to recommend it to others (Quintal & Polczynski, 2010; Um, Chon, & Ro, 2006; Wan & Chan, 2013; Williams & Soutar, 2009). Based on the findings from Um et al. (2006) and Wan and Chan (2013), this research proposes that gastronomic tourists will be more likely to revisit a luxury restaurant and recommend it to others if they are highly satisfied with their restaurant visit.

H6: Restaurant satisfaction has a positive effect on tourists' behavioral intentions toward the restaurant, as measured by intentions to revisit and to recommend a luxury restaurant to others.

The seventh hypothesis tests the ability of gastronomic tourists' restaurant spending to moderate the influence of the perceived luxury value on their restaurant satisfaction. A review of the existing tourist behavior literature reveals no known study that has examined whether spending can moderate a luxury restaurant's perceived value and diners' satisfaction. However, there is circumstantial evidence to support this hypothesis (Alegre & Juaneda, 2006; Han & Hyun, 2015; Matzler, Füller, & Faullant, 2007; Ryu & Han, 2010; Wong & Dioko, 2013).

From a theoretical point of view, it is reasonable to expect spending level to moderate perceived value's influence on customer satisfaction. Matzler et al. (2007) propose that spending levels (i.e., high versus low) will moderate the attribute performance-satisfaction-loyalty chain in the tourism context. Their findings show that ski resorts' product attributes have greater influence on customer satisfaction for tourists who spend more on this experience than for tourists who spend less (Matzler et al., 2007). Alegre and Juaneda (2006) also confirm that spending/expenditure is a useful factor to differentiate first-time visitors to a destination from repeaters.

Wong and Dioko (2013) extend the disconfirmation paradigm literature by suggesting casino customers' expectations might be a moderator of the relationships between perceived performance, perceived value, and customer satisfaction. Their result confirms that perceived value's influence on satisfaction can be positively moderated by customers' expectations. It aligns with Zeithaml, Berry, and Parasuraman's (1993) suggestion that customers with high expectations have a narrow tolerance zone and are easier to delight when the performance and value of services meet their desired service level. According to the disconfirmation paradigm literature, customers might experience positive or negative disconfirmation after comparing their expectations with a product's perceived value (Oliver, 1980). Some researchers suggest satisfaction is the outcome of a comparison between expectations and the perceived performance of a product or service (Wong & Dioko, 2013).

Other than confirming expectation's moderating effect, Wong and Dioko point out that the content and influence of consumer expectations are often subject to contextual variations. In the case of luxury product consumption and hospitality services, spending is often a key indicator of consumers' expectations and subsequent behavioral intentions (Alegre & Juaneda, 2006; Berthon et al., 2009; Han & Hyun, 2015; Ryu & Han, 2010; Wiedmann et al., 2009); therefore, this research explores spending level's ability to moderate the influence of luxury

restaurants' perceived luxury value on gastronomic tourist's satisfaction. Considering spending level as an important indicator of luxury product consumers' expectations, studies have confirmed that expectations can moderate the relationship between perceived value and satisfaction, and existing literature on the disconfirmation paradigm (Matzler et al., 2007; Wong and Dioko, 2013; Zeithaml et al., 1993), it is reasonable to assume that the influence of the perceived luxury value on gastronomic tourists' restaurant satisfaction will be more intense for tourists who spend more money on this experience than for those who spend less. This study thus proposes hypothesis H7.

H7: Perceived luxury value (a. perceived functional value, b. perceived hedonic value, c. perceived symbolic/expressive value, and d. perceived financial value) has a stronger relationship with restaurant satisfaction for tourists who spend more in luxury restaurants than for tourists who spend less in luxury restaurants.

Method

Sampling and data collection methods

To examine the proposed framework, this study focused on Taiwanese consumers who dined at luxury restaurants when they traveled abroad independently (as opposed to joining a group package tour) as tourists. Taiwanese consumers were suitable for exploring this study's research questions for three reasons. First, Taiwanese consumers have shown that they are enthusiastic about luxury restaurants (Chen et al., 2015; Wu & Liang, 2009). Second, Taiwanese consumers are interested in trying out local food when they are tourists (Chang, 2009; Chang, Kivela, & Mak, 2011). Third, Taiwanese consumers enjoy traveling for tourism purposes. During 2014 and 2015, one out of four Taiwanese individuals made at least one international trip, and the average trip duration for Taiwanese tourists was more than 8 nights (Chang, 2009; Tourism Bureau, 2015). Considering these developments, Taiwanese tourists

will have multiple opportunities to dine in foreign countries. Some will be motivated to patronize luxury restaurants when participating in tourism activities.

Trained interviewers distributed and collected the questionnaires. A non-probability sampling method was employed in this research. A purposive sampling technique was used to collect the data. This sampling method was suitable because there is no complete directory of gastronomic tourists. In other words, the members of this specific group were impossible to identify; therefore, randomly selecting participants was not feasible (Bhattacharjee, 2012). Using an interception technique, the interviewers selected individuals who arrived at Taiwan's Taoyuan International Airport and at Taipei Songshan Airport (Wong & Yeh, 2009). This strategy was applied to increase the chances of meeting individuals who had dined at luxury restaurants when traveling abroad for tourism purposes.

The respondents for this research were Taiwanese tourists who had dined at luxury restaurants during their previous international trip for leisure purposes independently (as opposed to joining a group package tour). In addition, potential participants had to be over the age of 18, pay for the meal themselves, and have an interest in gastronomic tourism activities. In other words, respondents had to have engaged in food-related activities because they found such activities to be somewhat interesting and different – not simply because they were hungry (Tsai & Wang, 2017). These were screening questions that the interviewer asked potential participants at the start of the interview.

The customers were asked to participate in the survey on a voluntary basis. To ensure that participants understood the context of this research, a description of luxury restaurants adapted from Wu and Liang (2009) and Yang and Mattila (2016) and examples of luxury restaurants were presented to the participants at the beginning of the interview. Finally, the participants were asked to give a brief description of a luxury restaurant that they had visited as tourists, including the name of the restaurant and its signature dishes.

After twelve weeks of data collection, 390 usable questionnaires were collected. The number of usable surveys in this study were in line with that of other studies of luxury/upscale restaurants that used an on-site data collection method (Chen et al., 2015; Jang & Namkung, 2009; Ryu, Lee, & Kim, 2012). Each diner spent an average of approximately \$99 per meal per person, ranging between \$60 and \$200 (excluding service charges and tips). This pricing is higher than that defined by Chen et al. (2015) for luxury restaurants (\$67). The demographic breakdown of the sample set can be found in Table 1.

* Please insert Table 1 here

Questionnaire design

The participants completed a 22-question survey that included three items for functional value (Yang & Mattila, 2016), three items for symbolic/expressive value (Yang & Mattila, 2016), three items for hedonic value (Yang & Mattila, 2016), three items for financial value (Yang & Mattila, 2016), three items for restaurant satisfaction (Taplin, 2013), three items for behavioral intentions toward luxury restaurants (Jang & Namkung, 2009), and four items for destination attitude (Carlson, Rosenberger III, & Rahman, 2015). Because Jang and Namkung (2009), Yang and Mattila (2016), Taplin (2013), and Carlson et al. (2015) used a seven-point Likert-type scale, a seven-point Likert-type scale was used in this study when designing the items. All of the variables in the model were measured using multiple items and were found to be reliable, with Cronbach's alpha values ranging from 0.76 to 0.89. The items for each variable are presented in Table 2.

* Please insert Table 2 here

Data Analysis and Results

Model measurement

IBM SPSS AMOS 23 was used to analyze the data. A two-step approach to structural equation modeling (SEM) was used, as recommended by Anderson and Gerbing (1988). All the factor loadings on the intended latent variables were found to be significant and greater than 0.7 (Fornell & Larcker, 1981). The squared multiple correlations supported the reliability of the measurement items. Convergent validity was examined in terms of factor loadings and average variance extracted (AVE). AVE is the average variance shared between a construct and its measurement (Fornell & Larcker, 1981), and the AVE values ranged from 0.53% to 0.74% (Table 3). Therefore, convergent validity was established (Fornell & Larcker, 1981).

Discriminant validity was evaluated by comparing the AVE of each individual construct with the shared variances between the individual construct and all the other constructs. Discriminant validity was upheld, as the AVE value for each construct was greater than the squared correlation between constructs (Table 3). Common method variance was checked using Harman's single-factor test. An unrotated factor analysis generated all the factors with eigenvalues greater than one. Notably, the first factor accounted for 44.8% of the variance (<50%), indicating that common method bias was unlikely to be a concern (Podsakoff, MacKenzie, Jeong-Yeon, & Podsakoff, 2003).

*Table 3 about here

Structural model

After the overall measurement model was found to be acceptable, the structural model was examined. The model fit was good ($\chi^2=546.1$; $df=197$; $\chi^2/df=2.772$; RMSEA=0.067; CFI=0.934; NFI=0.901), and the results obtained from examining the proposed hypotheses are presented in Figure 2. Hypothesis H1 was supported ($t=4.53$; $\beta=0.24$; $p<0.001$) because the perceived functional value of luxury restaurants has a positive impact on gastronomic tourists' restaurant satisfaction. Hypothesis H2 was also supported ($t=2.33$; $\beta=0.18$; $p<0.05$), as

perceived hedonic value has a positive impact on tourists' restaurant satisfaction. Hypothesis H3 was supported ($t=4.60$; $\beta=.22$; $p<0.001$), suggesting that perceived symbolic/expressive value significantly affects tourists' restaurant satisfaction. Hypothesis H4 posited that perceived financial value would positively influence tourists' restaurant satisfaction. The result gathered from the statistical analysis did not support this hypothesis ($t=-.03$; $\beta=-.29$; $p>0.1$). Hypothesis H5 was supported ($t=8.04$; $\beta=0.54$; $p<0.001$). Tourists' restaurant satisfaction had a positive impact on their attitudes toward the city in which the luxury restaurant is located as a tourism destination. Hypothesis H6 was supported ($t=3.73$; $\beta=0.27$; $p<0.001$), as tourists' restaurant satisfaction had a significant impact on their behavioral intentions toward the restaurant. The R^2 for this research's observed variable (destination attitude and behavioral intentions) are 0.47 and 0.87, respectively.

*Figure 2 about here

The moderating effect of gastronomic tourists' restaurant spending (H7)

To examine the moderating effect of gastronomic tourists' restaurant spending, a multigroup analysis was performed. The respondents were divided into two groups, a high spending group and a low spending group, using means split before the analysis. The mean of the participants' spending was 5.18 on a seven-point Likert-type scale; therefore, those with spending means greater than 5.18 were categorized in the high restaurant spending group ($N=226$) and those with means below 5.18 were categorized in the low restaurant spending group ($N=164$).

To test the differential effect between the high spending group and the low spending group, the chi-square difference between the constrained and unconstrained models was assessed by the difference in degrees of freedom (Anderson & Gerbing, 1988). In the unconstrained model, all path coefficients in each group were freely estimated. In the constrained model, the path coefficients for the relationships between perceived functional value and satisfaction,

perceived symbolic/expressive value and satisfaction, and perceived hedonic value and satisfaction were set equally across the two groups. The chi-square difference (Δ chi-square=30.9, Δ df=5) between the constrained model (chi-square=769.7, df=293) and the unconstrained model (chi-square=738.8, df=288) was significant ($p=0.024$). The results demonstrated that the high spending group and the low spending group were significantly different on the model level.

To identify where the statistical differences appear, coefficients for each path were compared between the two groups (Table 4). Gastronomic tourists' restaurant spending did not moderate the relationship between perceived functional value and satisfaction. The difference in the coefficients in H7a (between perceived functional value and satisfaction) was not significant (Δ chi-square=0.78, Δ df=1, $p>0.05$) between the constrained model (chi-square=739.58, df=289) and the unconstrained model (chi-square=738.8, df=288). Statistical tests revealed that the moderating role of gastronomic tourists' restaurant spending existed on two hypothesized paths. First, the difference in the coefficients in H7b (between perceived hedonic value and satisfaction) was significant at (Δ chi-square=2.8, Δ df=1, $p<0.05$) between the constrained model (chi-square=741.6, df=289) and the unconstrained model (chi-square=738.8, df=288). Second, the difference in the coefficients for H7c (between perceived symbolic/expressive value and satisfaction) was significant (Δ chi-square=7.65, Δ df=1, $p<0.001$) between the constrained model (chi-square=746.45, df=289) and the unconstrained model (chi-square=738.8, df=288). Because perceived financial value had an insignificant impact on tourists' restaurant satisfaction, H7d was not examined. Based on the above analysis, H7 is partially supported.

*Table 4 about here

Discussion and Practical Implications

Discussion

The findings of this study are generally consistent with those in the literature on consumption value, i.e., that consumers are more likely to be satisfied if they perceive that the products that they have purchased have value (e.g., utility). However, this study also contributes to the luxury product consumption and gastronomic tourism literature in five ways. First, the results that were obtained in this research provide insight on the question of whether existing theories on luxury consumption may need to be adjusted when applied to service-based products because of their differences from physical goods. By applying the luxury consumption value model to a tourist luxury restaurant consumption scenario, it could be argued that there are both overlapping areas (i.e., the influence of perceived hedonic value, perceived symbolic/expressive value, and perceived functional value) and differences (i.e., the unexpected insignificant effects of perceived financial value); therefore, when applying research frameworks to examine luxury goods consumption behavior to luxury service consumption behavior, researchers may have to keep this issue in mind.

Second, this study provides additional insights into the relationship between gastronomic tourists' restaurant satisfaction, behavioral intentions toward restaurants, and destination attitude. This study's result demonstrates that satisfaction toward a luxury restaurant has a significant effect on gastronomic tourists' intentions to revisit and to recommend a restaurant. In other words, having meals that exceeded gastronomic tourists' expectations was sufficient to stimulate their intentions to revisit and to recommend a restaurant. This result is similar to those of previous consumption studies that suggest that satisfaction has a direct impact on behavioral intentions (e.g., Chang et al., 2009; Quintal & Polczynski, 2010; Um, Chon, & Ro, 2006; Wan & Chan, 2013).

Not only does tourists' restaurant satisfaction have a significant influence on behavioral intentions toward the restaurant, but also it can affect tourists' attitudes toward the cities in which the restaurants are located as tourism destinations. Previous studies have suggested that food and beverages in general may contribute to tourists' perceptions of a destination (Hillel et al., 2013; Kivela & Crofts, 2006; Lin, 2014; Sánchez-Cañizares & López-Guzmán, 2012); however, few studies have examined the relationship between restaurant satisfaction and destination attitude. This research's finding shows a consumer's attitude toward the destination might be conditioned by the activities that he/she participated in, such as dining at luxury restaurants. Destination attitude's R^2 (0.47) can be interpreted as a tourist's dining satisfaction having a reasonable amount of power to explain his/her attitude toward a destination.

Third, this study contributes to the debate regarding symbolic value's influence on the consumers of luxury services. Unlike studies on luxury goods, which have received more attention from researchers and for which the findings have been more consistent (Han et al., 2010; Hung et al., 2011; Shukla & Purani, 2012; Wiedmann et al., 2009), there are fewer studies on the consumption of luxury services, and the findings from those extant studies have been less consistent (e.g., Chen & Peng, 2012; Jang & Namkung, 2009; Yang & Mattila, 2016). This study's finding aligns with the results of Chen and Peng (2014): symbolic/expressive value has a significant influence on gastronomic tourists' restaurant satisfaction. Although luxury services might be less visible than luxury goods (Yang & Mattilia, 2016), luxury restaurants can still signal diners' wealth and status to others and to the diners themselves. In addition, wealth and status do not always have to be signaled by luxury fashion items or luxury cars that can be carried or driven around. They can also be expressed through restaurant choices, even when the restaurant experience occurs abroad.

Fourth, the luxury restaurant's perceived functional value and hedonic value both positively influenced gastronomic tourists' restaurant satisfaction. These results align with the

previous luxury restaurant research on diners who are not tourists (e.g., Jang & Namkung 2009; Kwun & Oh, 2006; Wu & Liang, 2009). Because this research focuses on restaurants' perceived value, this study's approach can be argued to bypass each hospitality product's unique facility requirements, providing additional implications for theory and practice compared to previous studies (Jang & Namkung 2009; Kwun & Oh, 2006). Notably, this research does not support the claim that a luxury restaurant's perceived financial value has a significant impact on gastronomic tourists' restaurant satisfaction. Petrick (2005) revealed in a study of passengers on a cruise that those passengers who choose high-end cruise lines rather than value-oriented cruise lines were less sensitive about price. It is possible that gastronomic tourists who choose to dine at luxury restaurants when going abroad are less sensitive to the luxury restaurant's price or whether it is a good economic investment given that they are aware it is an experience that lasts only a few hours and is intangible. However, this interpretation will require additional research.

Fifth, perhaps one of this study's most significant findings relates to the moderating effect of tourists' spending in luxury restaurants on the relationship between perceived luxury value and restaurant satisfaction. The inability of tourists' spending to moderate the influence of the perceived functional value on restaurant satisfaction demonstrates the importance of a product's functional value. Quality food and drinks are important to gastronomic tourists' satisfaction with luxury restaurants, regardless of their spending levels.

The relationship between perceived hedonic value and restaurant satisfaction and that between perceived symbolic/expressive value and restaurant satisfaction are significantly different between gastronomic tourists who spend more in a restaurant and those who spend less. In other words, the relationship between perceived luxury value and satisfaction intensifies as gastronomic tourists increase their spending in luxury restaurants. This finding confirms that tourists' spending in luxury restaurants serves as an effective moderator of these

relationships. Gastronomic tourists who spent greater amounts of money in luxury restaurants pay closer attention to whether this service will signify their wealth and status to others and to themselves. Moreover, they are more responsive to the joy and happiness this experience can bring them. Additional research is required to pinpoint the cause of this difference, but one possible explanation is that these consumers might have higher levels of expectation and/or vanity than their counterparts. Following this discussion of this study's contributions to the literature, the next section will present the practical implications of this research.

Practical implications

How to build a holistic experience that connects food and tourism and how to market and promote gastronomic tourism are two important questions for tourism bureaus and restaurants that want to attract more gastronomic tourists (The World Tourism Organization, 2012). In addition to offering theoretical contributions, this study has several managerial implications for practitioners to consider.

First and foremost, luxury restaurants can expect gastronomic tourists to recommend and revisit their establishment if they were satisfied with their dining experiences. Therefore, luxury restaurant managers who want gastronomic tourists to revisit and recommend their restaurants may have to evaluate tourists' expectations and find out whether they were pleased with their visit. A self-assessment based on management experience may be a good starting point. Alternatively, managers could ask diners to fill out a survey after they have finished their meals.

Second, gastronomic tourism constitutes an important segment within the tourism industry (The World Tourism Organization, 2012), and the restaurant industry in general has made significant contributions to the economy (National Restaurant Association, 2016). Restaurant managers can make a contribution to tourists' attitudes toward the cities in which the

restaurants in question are located. For those cities/regions that tourists currently do not find to be relaxing, exciting, or pleasant but want to attract more future gastronomic tourists, this study recommends that restaurant professionals and tourism bureaus in the region collaborate with one another by launching a rebranding campaign. Promoting and advertising in the countries that send the most tourists may be one option. Alternatively, targeting countries with tourists who are known for enjoying ethnic cuisine may also be useful.

Last, as consumers are increasingly more willing to try luxury restaurants when participating in tourism activities (Chipkin, 2016; Enskog, 2014), luxury restaurants will need to have some knowledge on how they are similar to and different from diners who are not tourists. As is the case with luxury restaurant customers who are not tourists, enjoying excellent food and drink made with premium ingredients is essential to gastronomic tourists' satisfaction. In addition, being able to please tourists through superior services and esthetics can also contribute to gastronomic tourists' satisfaction and subsequent behavioral intentions. Moreover, similar to those concerned with appealing to consumers of luxury products such as cars, fashion accessories, and hotels, restaurateurs must consider whether their products and services can signal diners' wealth and status because this study finds that perceived symbolic/expressive value has a significant effect on tourists' satisfaction.

Restaurants will have an idea of gastronomic tourists' level of spending once they order. Regardless of their level of spending, high-quality food is key to customer satisfaction, but consumers who spend more are different from those who spend less in terms of how they perceive a restaurant's symbolic/expressive value and its hedonic value. At appropriate times, such as when introducing the menu and during the short breaks between dishes, service staff could consider incorporating a few words/gestures to encourage those customers who are likely prepared to spend beyond average in the restaurant to signify their social status and wealth. It might also be worthwhile to have the manager/owner and head chef, especially for restaurants

with celebrity chefs, drop by and greet the customers personally. Managers could also consider providing some goodwill gestures, such as complementary dishes or desserts, to customers who are likely prepared to spend more than average at the restaurant. This treatment should intensify these customers' satisfaction, which in turn will contribute to their positive word-of-mouth and revisit intentions.

Although restaurant practitioners should not take advantage of gastronomic tourists because they may not be sensitive to luxury restaurants' financial value – such as whether the meal provides value for money – when serving diners who are traveling abroad, they can consider including additional delectable, high-quality dishes that have higher profit margins, such as common poultry dishes that may bring tourists great satisfaction.

Conclusions

Luxury services have received little attention from scholars who study luxury product consumption. Furthermore, the influence of perceived luxury value in the literature has been inconsistent. To contribute to the literature and practice, “destination attitude” was incorporated into a luxury consumption value model to conceptualize gastronomic tourists' behavioral intentions toward restaurants. In terms of the factors contributing to gastronomic tourists' satisfaction, perceived functional value, perceived symbolic/expressive value, and perceived hedonic value were shown to have significant effects. Additionally, perceived financial value had no significant impact on gastronomic tourists' restaurant satisfaction. Furthermore, gastronomic tourists' satisfaction has a significant effect on their behavioral intentions toward a restaurant and destination attitude.

Despite its contributions, this study has several limitations. First, Bei and Chiao (2001) and Xia, Monroe, and Cox (2004) proposed that perceived price fairness can have a significant impact on diners' satisfaction and loyalty; nevertheless, this study did not support the

contention that perceived financial value, which shares some similarity with perceived price fairness, has a significant impact on diners' satisfaction. Researchers may wish to further explore the reasons behind this outcome. Second, this study included gastronomic tourists who have engaged in food-related activities because they found such activities to be somewhat interesting and different. Through this approach, it is reasonable to expect that experiences with food and drink will be a major factor that contributes to our participants' attitudes toward the destinations that they visited. Nevertheless, destination attitude could be affected by other non-food-related factors as well. Future studies might want to consider comparing how gastronomic tourists and other types of tourists formulate their attitudes toward a destination.

Third, tourists formulate their perceptions of a destination through affective appraisal and cognitive evaluation. This study examined "destination attitude". Future studies might want to explore factors that contribute to tourists' attitudes toward a destination, such as perceived destination image. Finally, a luxury restaurant's aesthetic has been considered to be part of a luxury restaurant's experiential value (Wu & Liang, 2009) and part of its functional value (Yang & Mattila, 2016). It is possible that aesthetics is both part of a luxury restaurant's experience and part of its product. However, experiential value's influence was not examined in this research. Future studies could explore how experiential value and perceived luxury value might affect luxury restaurant customers similarly and differently.

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Table 1- Characteristics of the Participants (N=390)

Variables	Demographic traits	%
Gender	Male	59.2
	Female	40.8
Respondent's age	Between 18-30 years old	35.1
	Between 31-40 years old	31
	Between 41-50 years old	19.2
	Between 51-60 years old	10.3
	61 and above	4.4
Education	High school degree	8
	College degree	25.4
	University	44.4
	Postgraduate degree or above	22.2

Table 2 Measurement Items

Variable/Adopted from	Measurement items
Functional value (FuV) / Yang and Mattila (2016)	FuV1: Luxury Restaurant X is aesthetically appealing. FuV2: Luxury Restaurant X's dishes are sophisticated. FuV3: The service provided in Luxury Restaurant X is attentive.
Symbolic/Expressive value (SEV) / Yang and Mattila (2016)	SEV1: Dining at Luxury Restaurant X is considered a symbol of social status. SEV2: Dining at Luxury Restaurant X helps me to express myself. SEV3: Dining at Luxury Restaurant X helps me communicate my self-identity.
Hedonic value (HV) / Yang and Mattila (2016)	HV1: I dine at Luxury Restaurant X for the pure enjoyment of it. HV2: Dining at Luxury Restaurant X is self-indulging. HV3: Dining at Luxury Restaurant X gives me a lot of pleasure.
Financial value (FiV) / Yang and Mattila (2016)	FiV1: It is worth the economy investment to dine at Luxury Restaurant X. FiV2: Dining at Luxury Restaurant X is worth its high price. FiV3: Luxury Restaurant X offer value for money.
Destination attitude (DA) / Carlson, Rosenberger III, and Rahman (2015)	City X ² was-- DA1: Gloomy / Exciting ³ DA2: Unpleasant / Pleasant ³ DA3: Sleepy / Arousing ³ DA4: Distressing / Relaxing ³
Restaurant satisfaction (S) / Taplin (2013)	RS1: I was satisfied with my visit to Luxury Restaurant X. RS2: My expectations for this visit were exceeded. RS3: I am pleased with this visit to Luxury Restaurant X.
Behavioral intentions towards the restaurant (BI) / Jang and Namkung (2009)	BI1: I would like to come back to Luxury Restaurant X in the future. BI2: I plan to revisit Luxury Restaurant X in the future. BI3: I would recommend Luxury Restaurant X to my friends or others.

¹. In the survey, "Luxury Restaurant X" is the restaurant respondent visited

². In the survey, "City X" is the city in which Luxury Restaurant X is located

³. A series of seven semantic differential scales were used

Table 3- Correlations and Descriptive Statistics

	Mean	SD	CrA	CR	AVE	FuV	HV	SEV	FiV	DA	RS	BI
FuV	5.45	1.11	.89	.89	.74	.86						
HV	5.04	1.17	.89	.89	.74	.49	.86					
SEV	4.79	1.07	.76	.77	.53	.42	.64	.73				
FiV	4.77	1.19	.89	.89	.74	.44	.51	.49	.86			
DA	5.18	1.32	.85	.90	.70	.37	.41	.38	.41	.84		
RS	4.85	1.17	.89	.86	.68	.49	.46	.37	.39	.51	.82	
BI	5.46	1.13	.77	.78	.55	.16	.16	.21	.20	.30	.18	.74

ˆBold numbers on the diagonal parentheses are square root of each construct's AVE value

ˆCrA= Cronach's Alphas; CR= Composite reliability; AVE= Average variance extracted

-FuV= functional value; HV= hedonic value; SEV= symbolic/expressive value; FiV= Financial value DA= destination attitude; RS= Restaurant satisfaction; BI= behavioral intentions toward the restaurant

Table 4. Two group path model estimate (H7)

Path estimated	Customer spending in restaurant		$(\Delta\chi^2, \Delta df=1)$	Moderating effect
	Low spending group	High spending group		
H7a: Perceived functional value→ Restaurant satisfaction	.19*	.22***	0.78	Not significant
H7b: Perceived hedonic value→ Restaurant satisfaction	.10	.31***	2.8	Significant
H7c: Perceived symbolic/expressive value→ Restaurant satisfaction	.10	.32***	7.65	Significant
H7d: Perceived financial value→ Restaurant satisfaction	No further test conducted as perceived financial value's direct influence on restaurant satisfaction (H4) was not supported			

- * $p < .05$. ** $p < .01$. *** $p < .001$.

Figure 1- Main Research Framework

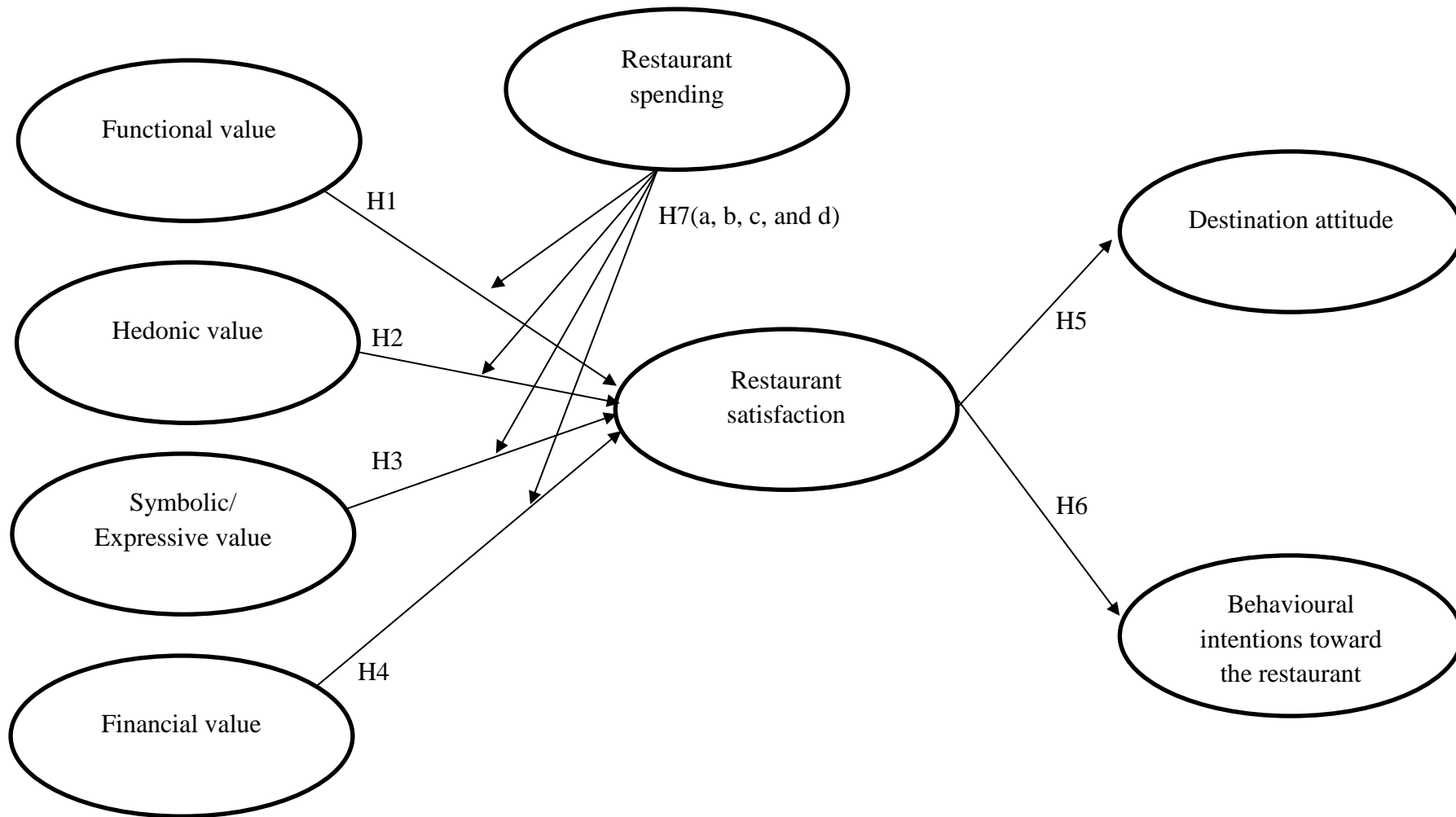


Figure 2- Results from Hypotheses Testing

