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The technical quality of the service provided by adventure companies in Spain, Italy and Costa Rica

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ABSTRACT

Mediavilla, L., Gómez, VF., & Sánchez, A. (2014). The technical quality of the service provided by adventure companies in Spain, Italy and Costa Rica. *J. Hum. Sport Exerc.*, 9(1), pp.157-171. There are various ways to capture the quality of service in a company. In this case we have tried to identify the level of technical quality, through seventy direct questions divided into seven major blocks of content for adventure tourism. Data collection was skewed in relation to the three countries in which the study was conducted: Costa Rica, Spain and Italy. There was significant differentiation with regard to compliance among the three countries in the different parameters analyzed, and a cultural variable had to be recognized for the final analysis of the results. Specific differentiated conclusions were drawn according to the parameters and the respective country. **Key words:** SPORT SERVICE, ADVENTURE TOURISM, ASSESSMENT, QUALITY, HEVA.



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INTRODUCTION

When we talk about quality we must take into account its comprising elements such as: the sector where the concept originated, the business, context, the competencies held, words to explain it, (satisfaction, excellence, expectations, etc.), and its different types (overall quality, perceived quality, emitted quality and received quality). Several authors deal with quality from the product sector as well as the service sector (Crosby, 1987; Deigmin et al., 1989; Grönroos, 1994b; Parasuraman et al., 1993), but it is the product (the tangible element) (and in the industrial sector) which figures in more literature and referrals on issues of quality, as it can be analyzed more objectively. In contrast, services are considered a difficult work element, since they are complicated to identify and therefore also difficult to measure (Vara, 2002).

In some cases, authors like Eiglier & Langeard (1989) and Parasuraman (1993) have linked the service with making a product, creating the concept of "servuction" as the produced element that is related to the service provided, treating it as a product when quality measurements are performed. Also, the manufacture of a product needs a delivery service, customer service, commercialization, marketing, repair, etc. Depending on the importance of the product in business development, the service will be more or less important, since every company always provides some sort of service (Calabuig, 2008; Levitt, 1986).

This consideration reflects Grönroos's (1994a) comments that one should speak of "service management" or the "service factor" in the various initiatives, regardless of whether the organization is part of what is known traditionally as the industrial or the service sector.

For the capitalist system the concept of quality has been the benchmark for the economic impetus of a business from the 80s and today, as noted by Grönroos "services are real factors of production at the same level as material production" (Grönroos, 1994a and 1994b). So nowadays the services sector is divided into several areas: service marketing, service management, service operations, organizational behaviour services, performance management services, etc.

For tourism it is important to consider the service in the product offered to the customer (Bailey, 1991; Boulding et al., 1993) and more particularly, in an activity such as adventure tourism or active tourism, where the service is the most important factor for the development of the product, accounting for over 80% of productivity (Valls, 2003). It should be remembered that what is offered to customers is a service for an activity or series of activities (Casanueva et al., 2000; Iranzo, 2003).

Many authors have defined service: Alonso et al., (2006), Amat (1992) Benavides (2003), Berry & Parasuraman (1993), Calabuig (2005), Casadesus et al., (2005), Crosby (2000), Davila (2002), Deming (1989), Feigenbaum (1986), Ghobadian et al., (1994), Grönroos (1994b), Grönroos (2001), Ishikawa (1991), Juran & Gryna (1993), Morales & Hernandez (2004), Parasuraman et al., (1985), Reeves & Vendar (1994), Martinez & Martinez (2001), Zeithaml et al., (1993) and Zeithaml & Bitner (2002). From these definitions the most representative are highlighted below, being those most frequently cited in different studies and research and primary sources:

Sasser et al., (1978) "A service includes three elements: tangible assets, explicit intangibles or physical goods and implicit intangible or psychological benefits."

Parasuraman et al., (1985) "(...) is primarily a process. While items are objects, services are realizations".

Grönroos (1994b) "(...) a service is an activity or series of activities of more or less intangible nature that normally, but not necessarily, takes place in the interaction between customer and service employees and / or physical resources or products and / or service system providers, and which are offered as solutions to customer problems. "

Starting from this author and definition, the importance of the service began to be recognized as a set of activities that can be analyzed for better performance or more profits. Based on the identification of the services, the elements that characterize them can be influenced, providing increased performance and efficiency.

Therefore, quality starts to get relevant when just the fulfilment of minimum requirements does not make a difference when it comes to competing in the market of the services provided, as the company that marks the difference is not only the one that is there, but the one that is capable of adding value to the service provided.

The most referenced authors on the issue of quality according to the scientific research that has been carried out continue to build on what Grönroos said when he first spoke of perceived quality and the model of total quality in services. These ideas became known in the eighties and it is from this time that other authors, mostly applauding his work, began to appear (Gummesson & Grönroos, 1988; Lewis & Klein, 1987; Parasuraman et al., 1985 and 1988b).

This concept conveyed by most authors focuses on the customer as an important element of quality, but he or she is not the only factor that determines the value of quality, because quality is more than just customer satisfaction. A service company offers a particular product thinking about the customer and his or her satisfaction but also considers quality that may not be felt by the customer but is necessary to carry out the service: "technical quality".

Thus, we recognize two blocks contained inside quality, the quality perceived by the customer, which is the difference between expectations and experiences, and technical quality, that is linked to the requirements of the activity and adapts to the technical needs of the service.

Perceived quality is defined in terms of the expectations and perceptions of the results, on three levels: product class level (macro); level of expectations and perceptions of the outcome with respect to service providers (meso); and a level indicating expectations and perceived outcome with respect to a single transaction (Koelemeijer et al., 1993).

This quality presents a danger, as a service that is subject to the expectations and past experiences of customers, may mean that it only focuses on constantly meeting customer requirements or seeking their surprise, fascination, and wonderment (Calabuig, 2008; Casadesús et al., 2001). These are items that are not attached to the concept of quality, because quality is understood as the criteria it must fulfil to offer a service with specific conditions and expectations.

In contrast, technical quality is the most objective aspect of what a service that meets the requirements of standardization and homogenization must do. It focuses on basic technical aspects necessary for the execution of a service. In short, issued quality or technical quality of a service is understood as: a set of concrete actions (standards, certification systems, protocols, processes, etc.) which are measurable

(scales, numerical rating, ordinal, etc.) capable of being perceived by both the perpetrator and the receiver and thus able to predict the level of customer satisfaction with the service (Grönroos, 1983, 1988, 1994b).

Reeves & Vendar (1994) began to consider that the customer was a key element of the process of satisfaction and service quality. These authors understand quality according to four approaches: quality and excellence, quality and value, quality as the adjustment of specifications and quality as meeting customer expectations. The latter is identified as changeable according to the customer, while the first three focus on a more technical facet. The determinant values of customer satisfaction condition the technical part of the service product offered, and yet are also necessary, essential and elemental for seeking customer satisfaction.

Other authors like Eiglier & Langeard (1989) also distinguish these qualities:

Table 1. *Perceived quality and technical quality (Eiglier & Langeard, 1989, p.87)*

PERCEIVED QUALITY	TECHNICAL QUALITY
Quality of service provided.	Quality of the components involved: hardware, personnel, organizational systems, etc.
	Quality process development.

Gummerson & Grönroos (1988) treat technical quality and production as joined elements which, in the case of services, cannot be differentiated.

At present, quality for companies that understand its importance is no longer a competitive advantage, since the idea of "(...) doing things with zero defects from the start of the service (...)" (Crosby, 2000), is considered to be immersed in the culture of the company. It is known that quality does not get direct economic profits, but once consolidated in the processes optimizes resources (Amat, 1992).

These are the reasons why quality has become more than just a competitive advantage; it has become a necessity, going beyond compliance in accordance with the service specification (Dávila, 2002; Rivas, 2005). For example, important hotel chains with global prestige such as Meliá, Barceló, Marriot or Sheraton have taken this as a clear distinctive value on which to work creating an international quality department to go as far as to design their own quality standard, not for the industry, just for their own chain.

The tourism sector is one of the biggest involved when talking about quality standards (its circumstances define it as the quintessential service sector), because a high percentage of the products offered are based on service (Figerola, 2000).

The World Tourism Organization (WTO), in its annual reports and in terms of years, places Spain, Italy and Costa Rica as important countries with a large volume of inbound tourism in this sector. Our neighbour, France, always leads this ranking and Spain is usually between the second and fourth position in competition with the United States and Italy (World Tourism Organization, 2010).

In the case of adventure tourism and active tourism, the parameters that influence the technical quality of the service have been identified (Mediavilla, 2008) and this study presents the values of technical quality in companies from different countries analysed through the HEVA™ model (Mediavilla, 2010).

MATERIAL AND METHODS

To carry out this study all the information identified in the HEVA™ related to the business profile of adventure tourism and active tourism entities was compiled and analysed. Once these values had been recognized, a system was created so that these data could be quantified by means of a questionnaire (Cea, 2004; Sierra, 2003a, 2006).

A combined qualitative and quantitative method was used in the present investigation because most of the authors consulted refer to different ways of applying these methods in the design of a research process (Alaminos & Castejón, 2006; Cea, 2004, Diaz, 2002; Gutiérrez-Dávila & Ona, 2005; Heinemann, 2008; Red, 1999; Sierra, 2003a, 2003b; Tójar, 2006).

Once all questionnaires had been collected the data introduced, and each of the questions in the HEVATH coded, the subsequent analysis was performed using the Statistical Package for Social Sciences / Personal Computer Plus (SPSS18) for Windows.

For this type of study in which information is either managed or self-managed, depending on the phase of the research the best method is recognized to be the survey, as it is the most appropriate methodological tool because the answers to the questions reflect values which can be worked on (Cea, 2004). The questionnaire itself has to bear in mind certain clear aspects regarding its design, thus achieving data, which is as truthful as possible. The HEVA™ questionnaire or tool (Autor, 2010), has kept the following in mind:

1. The questions can be understood, are comprehensible and extract the data that are being queried.
2. The questions are specific to what is being asked, in this case, the analysis of the variables, which are completely represented.
3. The questions in total have a logical order. In the HEVA™, the ten issues that are taken for each parameter are ordered by difficulty and commitment.
4. The explanation of how to complete the questionnaire can be understood, can be followed and is complete.
5. The volume of responses is identified, as well as if the percentage of unanswered questions was as expected or not.
6. The adequacy of the sample surveyed.
7. A development time for the questionnaire of between twenty and thirty minutes.
8. An attempt was made to align all actions taken in relation to the questionnaire, both nationally and internationally, with rigor and scientific validity with regard to how the questions were prepared, who the recipients were, domestic processing, identifying the validity of the results, and the formal processing of the questions (Heinemann, 2008).

Once the questionnaire had been accepted as the best way to collect data for this study, the different techniques that composed it had to be shown, including the scales identifying the different questions. Due to the nature of the investigation, the questions which are more appropriate for this type of survey are closed questions (Alaminos & Castejón, 2006):

The closed questions are presented according to a Gutman scale. The Gutman "scalogram" technique is the methodological technique of a perfect relationship between the question and the answer. This is an ideal element, because, it is possible to identify if companies do or do not carry out the actions understood to represent issued technical quality (Cea, 2004).

The scales focus on two blocks. The Gutman scale, only offers two possibilities: "yes" or "no" as categorical answers, without an option for ambiguous answers, this is the reason why it is recommended by the author. Each parameter contains ten questions with a highest score of ten or a minimum score of zero for each one of the seven parameters that identify technical quality in adventure travel and active tourism companies. The study attempted to minimize errors that could affect data collection (Cea, 2004; Robles, 2005). From this criterion it was intended to prevent the data in the study from conditioning its reliability, trying to seek clarity in the analysis applied to the study (Babbie, 2000).

Following the guidelines of Cea (2004), who proposes practical methodological rules of conduct for a "high reliability coefficient" this research applied them as follows:

1. Selecting a larger sample. For the prior study a sample survey of 11% of companies was administered, increasing to 23% of companies in the regional study of active tourism in Spain. For Italy, the sample accounted for 31% of the companies in the region and in Costa Rica the percentage was 19%.
2. Administering the questionnaires at different times. In the case of Spain, for the pilot study, and also with the final questionnaires, two moments were selected, both significant, at the beginning of the 2011 season and at the end of it, with the intention of having a minimal effect on the companies' economic activities.
3. Standardizing data collection. In all surveys the same process was followed: in the first application, the survey was given to the person in charge of the business and was performed in the presence of the interviewer, who took notes from the comments of the head of the company. While in the second application, the survey was delivered and collected afterwards, along with the findings.
4. Increasing the variance of the number of variables and domains. This has been carried out taking into account the contributions made from the very beginning in the design work for the HEVA Tool TM (experts, professionals, scientists, sectorial public exhibitions, meetings and conferences).

Entities that have been selected are grouped primarily on two continents, America and Europe. The European continent, because this is where Spain and Italy, the selected countries are located, chosen both for the wealth of their natural attractions, for their cultural heritage and their recognized position² in the area of nature tourism. Costa Rica was selected as the most important country in nature tourism in all the Americas, as indicated by the WTO in its 2010 annual report.

The Technical Quality Adventure and Active Tourism (HEVA) valuation tool was applied in all three countries to a total of 82 companies (see Table 2), of which 28 were Spanish (34.1%), 30 Italian (36.6%) and 24 from Costa Rica (29.3%).

² WTO Report 2010, which highlights the position of France in first place, followed by Spain and Italy in second and third position with little between them at the European level.

RESULTS

To identify the degree of importance of the parameters showing technical quality in active tourism, it is necessary to determine that quality depending on the country where the valuation model HEVA™ is applied.

For a better understanding of the results, they are grouped into blocks, within which only the parameters that have obtained a significant result ($p < 0.05$) are shown, offering information on each country within each question.

A. Company

As far as the requirements of the organization are concerned, we observed different points of view as to what is considered more important in each country, so:

- In Spain (60.7%), having carried out a feasibility business study is much more important than in the other two countries (20% of Italian and 33.3% of Costa Ricans).
- On the other hand, there is a dichotomy between Spain and Costa Rica mainly regarding the specific training of the person in charge of the company. While in Costa Rica he or she requires formal qualifications (100%; Spain: 82.1%), in Spain it is enough to have "training in specific areas of the sector" (100% Costa Rica: 66.7%). Italy remains in third place in both cases (60% and 66.7% respectively).
- Similarly, in Spain it is considered positive to belong to an association, 92.9% of companies claim to belong to a company association, and considered it important to require specific criteria for association membership (82.1%). The companies in Costa Rica are at the opposite extreme as only half of the companies (50%) are members and only one in four (25%) would require specific criteria. Italian companies are in an intermediate position, 66.7% belong to an association, while 80% would require specific criteria to belong to one.

B. Key activity

As for the requirements for a main activity, Costa Rican companies give it greater importance with 100% of companies trying to excel in one activity, and also stipulating specific requirements for the client who is performing the activity (100% of companies). Furthermore, while in Italy, there is much more emphasis on customer requirements (93.3%) compared to standing out in a main activity (46.7%), in Spain it is just the opposite, being more important to stand out (85.7%) than to stipulate requirements (75%).

Meanwhile, European countries are showing a greater interest in performing the activity, positively evaluating aspects such as possession of a written protocol on the development of the activity (Spain: 64.3% Italy: 71.4 % Costa Rica: 33.3%), observing an instructor-client ratio which is even lower than normal (Spain: 82.1%, Italy 69.2%, Costa Rica: 41.7%), publicly displaying requirements for carrying out the activity (Spain: 64.3% Italy: 66.7%; Costa Rica: 33.3%) or identifying and showing the activity levels that will be developed (Spain: 92, 9%, Italy 86.7%, Costa Rica: 66.7%).

Table 2. Companies that claim to perform the actions associated with the activity parameter items segmented by country

KEY ACTIVITY	COUNTRY			ASSOCIATION	
	SPAIN	ITALY	COSTA RICA	CHI-SQUARED	CC
C.1.1.V. Standing out for the most demanded key activity" per season.	24 85.7%	14 46.7%	24 100%	.000	.467
C.1.2.V. Having specific requirements for the client to perform the activity.	21 75.0%	28 93.3%	24 100%	.010	.317
C.1.3.V. Assessing client's knowledge and experience required for the key activity.	19 67.9%	20 71.4%	14 58.3%	.594	.113
C.1.4.V. Having a protocol (written) on the standard operating procedure with this activity.	18 64.3%	20 71.4%	8 33.3%	.014	.310
C.1.5.V. Having an instructor to client ratio lower than industry norms.	23 82.1%	18 69.2%	10 41.7%	.008	.331
C.1.6.V. Sharing information with the client prior to the activity.	21 75.0%	28 93.3%	20 83.3%	.160	.207
C.1.7.V. Knowing the current and specific regulations that regulate this activity.	28 100%	28 93.3%	24 100%	.169	.204
C.1.8.V. Showing permits required for the performance of the activity.	18 64.3%	20 66.7%	8 33.3%	.028	.284
C.1.9.V. Having activities adapted to people with special needs.	16 57.1%	22 73.3%	14 58.3%	.365	.155
C.1.10.V. Identifying and showing levels (difficulty and skills) of the "Key Activity".	26 92.9%	26 86.7%	16 66.7%	.035	.275

C. Material resources

Equipment is observed to be a very important aspect for businesses, scoring very high values in most of the items, which highlight:

"Having and showing specific equipment approved for each activity" ($p = 0.026$). Almost all the companies from the three countries do this, Costa Rica and Spain with a higher level of compliance (100%), while Italy scores a lower value (86.7%).

"Replacing equipment when its useful life has expired" ($p = 0.000$) Italy is ranked first for this compliance (100%), followed by Spain with a fairly large difference between them (78.6%). Costa Rican companies are less interested in this requirement (41.7%).

"Checking any equipment provided by customers" ($p = 0.044$). Italian companies come first for controlling the material supplied by the client (93.3%), followed by Spanish companies (75%) and, last but not far behind them, the Costa Rican companies (66.7%).

"Replacing clients' equipment if theirs does not meet the minimum standards" ($p = 0.042$). Again Italian companies are the ones who provide replacement material to customers in the event that they do not bring any which is appropriate for the activity (93.3%), followed by Costa Rica (83.3%) and, finally, Spain (67.9%).

"Designating a staff member to "material resources" or recognizing this function ($p = 0.029$). Italy (80.0%) and Spain (78.6%) are where companies comply with the requirement of having a person specifically responsible for equipment. In Costa Rica (50.0%) it is remarkable that half of the companies do, but the other half do not.

"Knowing about and performing equipment maintenance procedures" ($p = 0.036$). Spanish companies met with this requirement (100%), followed by the Costa Rican companies (91.7%) and in third place, the Italian companies (80.0%). All of them have a high rate of compliance.

Table 3. Companies that claim to perform the actions associated with the parameter items about material resources segmented by country

MATERIAL RESOURCES	COUNTRY			ASSOCIATION	
	SPAIN	ITALY	COSTA RICA	CHI-SQUARED	C
C.2.1.V. Having and showing specific equipment approved for each activity.	28 100%	26 86.7%	24 100%	.026	. 28 6
C.2.2.V. Replacing equipment when its useful life has expired.	22 78.6%	30 100%	10 41.7%	.000	. 48 2
C.2.3.V. Replacing damaged equipment.	28 100%	30 100%	24 100%	-	-
C.2.4.V. Replacing equipment that does not match the image of the company.	13 46.4%	12 42.9%	6 25.0%	.246	. 18 4
C.2.5.V. Checking clients' equipment.	21 750%	28 93.3%	16 66.7%	.044	. 26 6
C.2.6.V. Replacing client's equipment if theirs does not meet the minimum standards.	19 67.9%	28 93.3%	20 83.3%	.042	. 26 8
C.2.7.V. Designating a staff member to "material resources".	22 78.6%	24 80.0%	12 50.0%	.029	. 28 2
C.2.8.V. Using specific equipment for each of the activities.	28 100%	26 86.7%	20 83.3%	.092	. 23 4
C.2.9.V. Knowing about and performing equipment maintenance procedures.	28 100%	24 80.0%	22 91.7%	.036	. 27 4

D. Safety

In questions relating to safety, generally very high percentages are seen, but they are barely significant ($p < 0.05$). Among the responses that offer significance, we find:

"Having health care/accident insurance including first aid cover" ($p = 0.036$). This aspect is fully satisfied by companies in Italy (100%) and Spain (96.4%). They are followed closely by those of Costa Rica (83.3%). This issue is very important, which is why the percentages obtained are so high.

"Showing the official qualifications of instructors" ($p = 0.012$). Italian companies are the ones that show the qualifications and certificates of the person in charge of the company (73.3%), followed by the Spanish companies (50%) and lastly the Costa Rican ones (33.3%).

It is worth emphasizing the total unanimity of companies from the three countries when it comes to "Having legal liability insurance for accidents and for victims", but without significance.

E. Natural Environment

Regarding the items asked about recognition of the natural environmental, they include, due to its significance ($p < 0.05$):

"Informing the appropriate environmental management agencies with a report about activities" ($p = 0.022$). Companies in Costa Rica do not seem to appreciate the added value of this action (16.7%). It is a more important facet for Italian (46.7%) and Spanish companies (51.9%).

"Recognizing and identifying further training in environmental issues" ($p = 0.000$). The Costa Rican companies are the ones which give greatest importance to this and environmental issues (83.3%), followed by the Spanish companies (50%), with the Italian companies giving it less importance (26.7%).

"Carrying out actions to improve or recover the environment" ($p = 0.008$). It is still Costa Rica (91.7%) that performs more actions to improve the environment, followed by Italy (60%). Spain is the country where the least improvement actions or environmental recovery are performed (53.6%).

"Including a protocol for the transmission of environmental values during the activity" ($p = 0.004$). In this case Spain is the country which most performs this type of communication protocol (67.9%), followed by Costa Rica (33.3%) and, finally, Italy, where this issue is not considered to contribute quality (26.7%).

F. Human resources

The following items revealed a significant association ($p < 0.05$) as shown in Table 4:

"Showing formal official qualifications of instructors" ($p = 0.001$). Italian companies comply with this to a greater extent than the others (78.6%), followed by Spanish companies (50%), and lastly the Costa Rican ones (25%).

"Having a low staff turnover" ($p = 0.000$). Costa Rican companies reveal total compliance (100%) followed by Spanish companies (89.3%) and, lastly, Italian firms a long way behind (42.9%) as the lack of seasonality in the sector implies low staff turnover. The following two items are also related to this topic.

"Taking specific actions such as positive discrimination, or trying to conciliate job and family, etc." ($P = 0.002$). The companies in Costa Rica are the most developed in implementing some kind of action on this issue (66.7%), followed by Spanish companies, who try to make it possible to combine work and family (57.1%) and, finally, the Italian companies who give it less importance (21.4%). With regard to "Acknowledging experience, qualifications, certification and / or responsibility" ($p = 0.005$), Spain leads this area (100%), recognizing its importance to avoid a high business turnover, followed by the Italian companies (80%) and, finally, the least involved: the Costa Rican firms (66.7%).

And finally, "Having an internal system for correcting employee mistakes" ($p = 0.006$). Italy (57.1%) and Spain (53.6%) are the countries which are working on worker error for further improvement, while Costa Rica has a lower level of error handling (16.7%).

Table 4. Companies that claim to perform the actions associated with the HR parameter items segmented by country

HUMAN RESOURCES	COUNTRY			ASSOCIATION	
	SPAIN	ITALY	COSTA RICA	CHI-SQUARED	CC
C.5.1.V. Having a document with position names and descriptions	12 42.9%	14 50.0%	10 41.7%	.802	.074
C.5.2.V. Showing formal official qualifications of instructors.	14 50.0%	22 78.6%	6 25.0%	.001	.397
C.5.3.V. Carrying out some kind of professional follow up to the employees.	18 64.3%	20 71.4%	18 75.0%	.688	.096
C.5.4.V. Demanding some kind of registered retraining, from the staff.	21 75.0%	14 50.0%	14 58.3%	.149	.213
C.5.5.V. Having a low staff turnover.	25 89.3%	12 42.9%	24 100%	.000	.505
C.5.6.V. Creating an organizational chart of the HR structure of the company.	14 50.0%	14 50.0%	6 25.0%	.117	.226
C.5.7.V. Having specific actions: positive discrimination, work life balance, etc.	16 57.1%	6 21.4%	16 66.7%	.002	.364
C.5.8.V. Acknowledging their experience, qualification, certification and/or duties.	28 100%	24 80.0%	16 66.7%	.005	.336
C.5.9.V. Having an internal system for correcting employee mistakes.	15 53.6%	16 57.1%	4 16.7%	.006	.338
C.5.10.V. Providing guides/instructors with their own specific material for their own safety.	22 78.6%	26 86.7%	16 66.7%	.210	.191

G. Client

Again we have a very important aspect for all companies, therefore, most of the answers score above 50% (or very close to it), but were only significant ($p < 0.05$) in the following items: "Identifying a process for managing complaints" ($p = 0.002$). Spanish companies are those that give great importance to processing complaints (64.3%), followed by Italian companies, with a lower percentage (46.7%) and, finally, and at a rather significant distance, Costa Rican firms (16.7%).

"Informing and identifying services and activities offered to the client" ($p = 0.000$). Again Spain (100%) and Italy (86.7%) lead in this aspect, while Costa Rica remains quite a way behind (41.7%).

"Having a protocol for activities with children" ($p = 0.000$). Italian companies do perform this work with children as per the protocol (100%), followed by Spain (96.4%), where only a few companies do not. Meanwhile, in Costa Rica, less than half of the companies surveyed have some type of protocol (41.7%).

CONCLUSIONS

- A. Sharing information with the client doing the activity is a quality that Italian and Spanish companies emphasize as fundamental, but not a large number of Costa Rican companies do. This has to do with their profile, as they consider the customer as a passive subject and the natural environment as an amusement park.
- B. For companies in Italy and Spain to invest in equipment is considered an important part of the activity, but not as accounting for all the quality of service because it is finite, deteriorates, must be changed, etc. In this respect Italy and Spain change the equipment according to the manufacturer's instructions. In Costa Rica companies do not act the same way.
- C. In environmental terms, all tourism companies consider that informing environmental authorities does not give more quality value. A clear reflection of this is the fact that there is no communication with the authorities. The authorities only function to register and sanction.
- D. Specific training in environmental knowledge is not required in Spain and Italy. However, it is the Italian and Spanish companies which decide to have a protocol to share this information with the client during the tour or activity.
- E. Regarding human resources, while in Italy and Spain they are an important part of the quality of service, not so in Costa Rica. This difference is based on the educational value that is recognized in the person responsible for the activity; while in Italy and Spain you must have specific training as required by the regulations, this is not the case in Costa Rica.
- F. In both Spain and Italy, the staff is the cornerstone of the service and, therefore, quality, which is why reducing worker turnover is a topic that concerns them. The companies use actions to recognize experience, training, levels of responsibility in the tasks performed, etc.
- G. In relation to the client: all companies are concerned that the user exercises his or her right to complain. To avoid this, the Spanish and Italian companies, according to their European culture, make the decision to inform the customer of everything as it is their responsibility if there is a lack of information. In Costa Rica, however, because of the American influence, it is understood that the customer is responsible for obtaining the necessary information on the activity.
- H. In relation to the entity: Costa Rica shows a higher level of issued quality than Italy and Spain. This is because the entity is considered as the most important business recognition of the sector and, above all, to work in it, and start a business necessitates many more requirements than in Spain and Italy. This situation is so evident that the constitution of a company in this country is in itself proof of its quality level.
- I. In relation to the natural environment which active tourism companies use to develop this type of service and activities, it is Italy, for its environmental conservation and development system which surpasses Spain. In Spain there is a somewhat more utilitarian and less conservative vision than in our neighbouring country.

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