

運用資訊科技於餐飲服務品質成本衡量之研究

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ABSTRACT

Service quality is the most important issue of the service industry. As competition in the service industry is getting intensive, service businesses are looking new ways to improve service quality. One of the key factors to be considered in quality improvement decision is the costs associated with the quality improvement program. However, how to measure the costs associating with service quality program has not been well developed. The purpose of this study is to develop a prototype system to measure service quality costs of food service business by employing information technology. A coffee shop was selected as the research target. Service operations were analyzed first. Costs associating with the service operation were analyzed by the activity-based costing method. Based on these analyses a prototype system was developed. Application of the system was discussed and further studies were recommended.

Keywords : activity-based costing ; quality cost ; information technology ; service quality

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