


Investigating the Impact of Online Customer Reviews on the Relationship Between Defensive and Prospector Strategies and Management Controls (Case Study: Parsian Hotels in Tehran)

Davood. Moazzen¹, Seyed Pouya. Ghazimirsaeid^{1*}

¹ Department of Management and Industrial Engineering, Ghiassedin Jamshid Kashani University, Qazvin, Iran

* Corresponding author email address: pouya.ghazi@qiau.ac.ir

Article Info

Article type:

Original Research

How to cite this article:

Moazzen, D., & Ghazimirsaeid, S. P. (2026). Investigating the Impact of Online Customer Reviews on the Relationship Between Defensive and Prospector Strategies and Management Controls (Case Study: Parsian Hotels in Tehran). *Journal of Resource Management and Decision Engineering*, 5(6), 1-12.

<https://doi.org/10.61838/kman.jrmd.306>



© 2026 the authors. Published by KMAN Publication Inc. (KMANPUB). This is an open access article under the terms of the Creative Commons Attribution-NonCommercial 4.0 International (CC BY-NC 4.0) License.

ABSTRACT

Hotels can undoubtedly employ either a defensive strategy or a prospector strategy to achieve their organizational objectives. The primary objective of a defensive strategy is to preserve and protect the hotel's current market position. A defensive strategy emphasizes efficiency and cost control within a stable service domain. Stability, risk avoidance, increased efficiency, and emphasis on loyal customers constitute the main pillars of a defensive strategy in the tourism and hospitality industry. In contrast, the primary objective of a prospector strategy is to identify and exploit new market opportunities, often through innovation and first-mover advantages in competition. Dynamism, innovation, risk-taking, and market leadership are the fundamental pillars of a prospector strategy in the hotel industry. Hotels can analyze customers' online reviews and comments on accommodation booking websites and adjust their management controls according to the strategy they have adopted. Management controls include personnel control, action control, results control, and cultural control. The purpose of this study was to investigate the moderating role of customers' online reviews in the relationship between corporate strategies and management controls. The Parsian Hotel Group was selected as the case study of the research, and the statistical population consisted of managers of Parsian hotels across the country. Based on Cochran's formula, 80 participants were selected through simple random sampling. Data were collected using a questionnaire. Structural equation modeling and the partial least squares method were employed for data analysis. The findings demonstrated that the prospector strategy in Parsian hotels had a significant effect on personnel control, action control, results control, and cultural control. In contrast, the defensive strategy had a significant effect only on action control, results control, and cultural control. The findings of this study provide substantial support for strategic control decisions in the hotel industry.

Keywords: online customer reviews, prospector strategy, defensive strategy, management control systems, hospitality, tourism.

1. Introduction

The tourism and hospitality industry has undergone substantial transformations in recent years due to rapid technological advancements, digital communication platforms, and the increasing influence of customers on organizational reputation and strategic decision-making. Hotels are no longer evaluated solely based on traditional service quality indicators; instead, digital interactions, online evaluations, and electronic word-of-mouth have become critical determinants of organizational competitiveness and long-term sustainability. The emergence of online booking platforms, review websites, and social media networks has fundamentally altered customer behavior and managerial decision-making processes within hospitality organizations. In highly competitive hospitality markets, hotels must continuously adapt their strategic orientations and management control systems to respond effectively to changing customer expectations and digital market dynamics. Contemporary organizations increasingly rely on strategic alignment and adaptive managerial mechanisms to maintain competitiveness in uncertain business environments (Brunner-Kirchmair & Hiebl, 2025; Taimour Faisal Ahmad Al & Zhang, 2025). The increasing integration of digital technologies into organizational strategy has also intensified the need for data-oriented managerial systems and strategic flexibility within service industries (Baecker et al., 2025).

One of the most influential developments in modern tourism markets is the expansion of electronic word-of-mouth (eWOM). Electronic word-of-mouth refers to online customer-generated opinions, evaluations, comments, and reviews regarding products or services shared through digital platforms. Unlike traditional word-of-mouth communication, eWOM possesses greater speed, accessibility, permanence, and influence over consumer decisions. In the hotel industry, online customer reviews have become a primary source of information for travelers when selecting accommodations and evaluating service quality. Research has shown that customers heavily rely on online reviews to reduce uncertainty and perceived risk before making purchasing decisions (Tuo, 2024; Wu et al., 2024). Digital platforms have created an environment in which customer experiences rapidly influence organizational reputation and market positioning. Consequently, hospitality firms increasingly monitor and analyze online customer reviews to guide strategic and

operational decisions (Mardani et al., 2024; Rodrigues et al., 2024).

The growing significance of online customer reviews has transformed the nature of managerial decision-making in hotels. Managers are now required to evaluate large volumes of customer-generated information and incorporate this information into strategic planning and management control processes. The hospitality ecosystem has become highly sensitive to online evaluations because customers can publicly share both positive and negative experiences that directly affect organizational image and customer trust. Studies indicate that the acceptance and credibility of eWOM information significantly influence consumer booking intentions and behavioral responses (García-de-Blanes-Sebastián et al., 2024). In service industries characterized by high levels of customer interaction, online reviews function as an informal yet powerful performance evaluation mechanism. Organizations that fail to effectively respond to online customer feedback may experience declining competitiveness and weakened customer loyalty (Bosch, 2024). Therefore, hotels increasingly seek strategic mechanisms that enable them to utilize online customer feedback as a source of competitive advantage and organizational learning.

Business strategy represents one of the most fundamental determinants of organizational structure, managerial behavior, and performance outcomes. Strategic management literature emphasizes that organizations adopt different strategic orientations depending on environmental uncertainty, market competition, organizational resources, and innovation capabilities. Among the most influential frameworks in strategic management is the Miles and Snow typology, which classifies organizational strategies into categories such as prospector, defender, analyzer, and reactor. The prospector and defender strategies have received extensive attention in management and hospitality research because they represent two distinct approaches toward competition and organizational adaptation (Alnoor et al., 2022; Anwar et al., 2024). Strategic orientation shapes organizational priorities, resource allocation patterns, innovation behaviors, and managerial control mechanisms.

The prospector strategy is characterized by innovation, market exploration, risk-taking, flexibility, and continuous search for new opportunities. Organizations adopting a prospector strategy emphasize creativity, market leadership, and service differentiation. Such firms actively seek new market segments and continuously modify their products and services to maintain competitiveness. Research suggests

that prospector-oriented organizations generally operate in dynamic and uncertain environments where innovation and adaptability are critical for survival (Ribeiro & Kalro, 2023; Sibulan & Limos-Galay, 2023). In the hospitality industry, hotels pursuing a prospector strategy frequently invest in innovative services, digital transformation, customer experience enhancement, and technology-based marketing initiatives. These organizations attempt to create superior customer experiences and establish competitive differentiation through innovation and responsiveness to market changes. Strategic flexibility and dynamic capabilities are therefore essential characteristics of prospector-oriented firms (García-Dastugue et al., 2023; Pérez et al., 2023).

In contrast, the defender strategy focuses on efficiency, stability, cost control, and operational consistency. Defender organizations seek to maintain their current market position by emphasizing service reliability, operational efficiency, and customer retention. Such firms generally avoid excessive risk-taking and prioritize standardization and internal control mechanisms to improve productivity and organizational stability. The defender strategy is particularly suitable for organizations operating in relatively stable market environments where cost management and customer loyalty are critical determinants of performance (Aldoseri & Albaz, 2023; Alsharari, 2023). In the hotel industry, defender-oriented hotels emphasize standardized services, efficient resource utilization, and long-term relationships with loyal customers. These organizations often rely on formalized procedures and management control systems to ensure consistency in service quality and operational effectiveness.

Management control systems play a vital role in implementing organizational strategies and ensuring alignment between strategic objectives and operational activities. Management controls include formal and informal mechanisms that guide employee behavior, monitor organizational performance, and facilitate achievement of strategic goals. The literature commonly categorizes management controls into results controls, action controls, personnel controls, and cultural controls. Results controls emphasize performance measurement and achievement of predetermined objectives, whereas action controls focus on regulating employee behaviors and operational procedures. Personnel controls are designed to enhance employee capabilities, motivation, and self-regulation, while cultural controls emphasize shared organizational values and norms (Santos et al., 2022; Xing et al., 2022).

The relationship between business strategy and management control systems has been extensively examined in strategic management and accounting literature. Scholars argue that effective organizational performance depends on the fit between strategic orientation and management control mechanisms. Different strategies require different forms of managerial control because organizations pursuing innovation and flexibility cannot rely on the same control systems as organizations emphasizing efficiency and stability (Mukhopadhyay et al., 2022; Saleem et al., 2022). Prospector organizations often utilize flexible and decentralized control systems that encourage creativity and innovation, whereas defender organizations rely more heavily on formalized procedures, efficiency-oriented controls, and standardized performance measures. Strategic alignment between management controls and organizational objectives is therefore considered essential for achieving superior performance outcomes (Lukito-Budi et al., 2022; María del Carmen Berné et al., 2022).

Recent studies have increasingly emphasized the importance of integrating digital information and customer feedback into management control processes. In digital environments, online customer reviews provide organizations with real-time information regarding customer expectations, service quality, and market trends. Consequently, online customer reviews can influence the effectiveness of management control systems by affecting managerial perceptions, decision-making priorities, and strategic adjustments. Hotels that actively analyze online customer reviews may adapt their control systems to improve service quality, employee responsiveness, and customer satisfaction. Cross-cultural and digital communication studies have also demonstrated that customer-generated online content significantly influences organizational legitimacy and reputation management processes (Chong & Duan, 2022; Kusawat & Teerakapibal, 2022).

The role of eWOM in tourism and hospitality has become increasingly important because hospitality services are intangible, experience-based, and highly dependent on customer perceptions. Potential travelers frequently rely on online reviews to evaluate hotel quality before making reservations. Positive reviews can strengthen customer trust and booking intentions, while negative reviews may significantly damage organizational reputation and reduce market competitiveness (Aref, 2022; Arianpoor & Sahoo, 2022). Research further indicates that website quality, online interactions, and digital communication significantly

influence customer satisfaction and eWOM behaviors (Alnoor et al., 2022; Salehi & Arianpoor, 2021). Consequently, hotels are increasingly compelled to integrate online customer feedback into strategic and operational management processes.

The hospitality industry is characterized by high environmental uncertainty, intense competition, and rapidly changing customer expectations. Under such conditions, strategic adaptation and organizational flexibility become critical for organizational survival and performance. Studies on organizational strategy emphasize that firms must continuously align their strategic orientations and control systems with environmental conditions and market dynamics (Jha et al., 2021; Jukka, 2021). Dynamic capabilities, organizational culture, and strategic decision-making processes significantly affect the ability of firms to respond to environmental changes and maintain competitiveness (Aldemir et al., 2021; Azinhaes et al., 2021). Hotels operating in digitally connected markets must therefore balance innovation, customer responsiveness, operational efficiency, and managerial control to achieve long-term sustainability.

Online customer reviews also represent an important source of organizational learning and strategic intelligence. Positive and negative reviews provide valuable insights into customer expectations, service weaknesses, and market opportunities. Negative reviews, in particular, often highlight operational deficiencies and service failures that require managerial intervention. Studies analyzing negative eWOM indicate that negative reviews can substantially influence customer attitudes and organizational reputation if not managed effectively (Ahmad et al., 2021; Stamolampros et al., 2020). Moreover, the impact of online reviews may vary depending on cultural orientation, customer expectations, and service context. Hotels that systematically analyze online reviews can improve strategic responsiveness and strengthen organizational performance.

The interaction between organizational culture, strategic orientation, and management controls is another important issue in strategic management literature. Organizational culture influences employee behavior, communication patterns, innovation capability, and customer orientation. Research suggests that organizational culture and business strategy are closely interconnected and jointly influence organizational survival and competitiveness (Lis & Fischer, 2020; Sarwary, 2020). In service-oriented industries such as hospitality, customer-centered cultures and adaptive management systems are particularly important because

service quality largely depends on employee interactions and organizational responsiveness. Strategic fit between culture, controls, and environmental conditions can therefore enhance organizational effectiveness and customer satisfaction.

Family governance, ownership structures, organizational capabilities, and strategic flexibility have also been identified as important determinants of organizational adaptation and performance (Camisón-Zornoza et al., 2020; Krupskiy & Kuzmyska, 2020). However, despite the growing body of literature on eWOM, strategic orientation, and management control systems, limited research has specifically examined the moderating role of online customer reviews in the relationship between business strategies and management controls within the hospitality industry. Existing studies have primarily focused either on the direct effects of strategy on organizational performance or on the influence of eWOM on customer behavior, while the interaction between these variables remains underexplored. In the context of Iranian hospitality organizations, empirical evidence regarding the integration of online customer reviews into strategic management and management control systems is particularly limited.

Given the increasing importance of digital communication platforms and customer-generated content in tourism and hospitality markets, understanding how online customer reviews influence the relationship between strategic orientation and management control systems is of substantial theoretical and practical significance. Hotels that effectively align their strategic orientation with appropriate management controls while simultaneously responding to online customer feedback may achieve greater operational effectiveness, customer satisfaction, and competitive advantage. Therefore, the present study aims to investigate the moderating role of online customer reviews in the relationship between prospector and defender strategies and management control systems in Parsian Hotels in Tehran.

2. Methods and Materials

In terms of nature and objective, this study is an applied research project, and in terms of data collection and analysis methods, it is classified as a descriptive-survey study. In the present research, the questionnaire was initially designed through a comprehensive review of the literature and previous related studies. The primary source for extracting the research items was the study conducted by Lonx et al. (2020), which was adapted to the Iranian tourism and

hospitality industry. The research questionnaire consisted of 36 items measuring the variables of prospector strategy, defensive strategy, results control, action control, personnel control, cultural control, and online customer reviews. A five-point Likert scale was employed to measure the questionnaire items. The validity of the questionnaire was confirmed through the opinions and feedback of ten experts and professors in the field of strategic management, as well as senior managers in the tourism and hospitality industry. To assess the reliability of the questionnaire, Cronbach's alpha coefficient was calculated, and the obtained value of 0.80 indicated acceptable reliability of the questionnaire.

The statistical population of this study consisted of middle managers of Parsian Hotels throughout the country, with a known population size of 100 individuals. Since the statistical population size was specified, Cochran's formula for finite populations was used to determine the sample size. Accordingly, the sample size was determined to be 80 participants. The questionnaires were collected through several methods, including the researcher's physical presence at the hotels, postal mail, email, and distribution through the social media networks of Parsian Hotel employees. The sampling method was simple random sampling.

Table 1

Validity and Reliability of the Research Variables, Source: Research Findings

No.	Variables	Dimensions	Items	AVE	Composite Reliability (CR)	Cronbach's Alpha
1	Hotel Strategies	Prospector Strategy	1–5	0.595	0.83	0.83
		Defensive Strategy	6–10	0.551	0.72	0.67
2	Control	Results Control	11–15	0.562	0.83	0.80
		Action Control	16–20	0.621	0.85	0.85
		Personnel Control	21–25	0.579	0.83	0.81
		Cultural Control	26–30	0.703	0.86	0.75
3	Online Customer Reviews	—	31–36	0.423	0.80	0.89

The Cronbach's alpha coefficients and composite reliability values of the research variables were greater than 0.70, indicating satisfactory reliability of the research variables. Furthermore, the results demonstrated that the Average Variance Extracted (AVE) coefficients of the research variables were greater than 0.50, indicating acceptable convergent validity of the research variables.

3. Findings and Results

The figure below presents the output of the PLS algorithm procedure. This procedure is used to extract outer loading

coefficients and path coefficients. As illustrated in the figure, the research items possessed outer loadings greater than 0.40; therefore, there was no need to remove any items.

After executing the PLS algorithm procedure, the bootstrapping procedure was performed, and the following figure presents its results. As observed, the obtained T-statistics for all research variables were significant. Therefore, it can generally be concluded that all considered factors were confirmed.

Figure 1

Conceptual Model of the Research with Path Coefficients and Outer Loadings

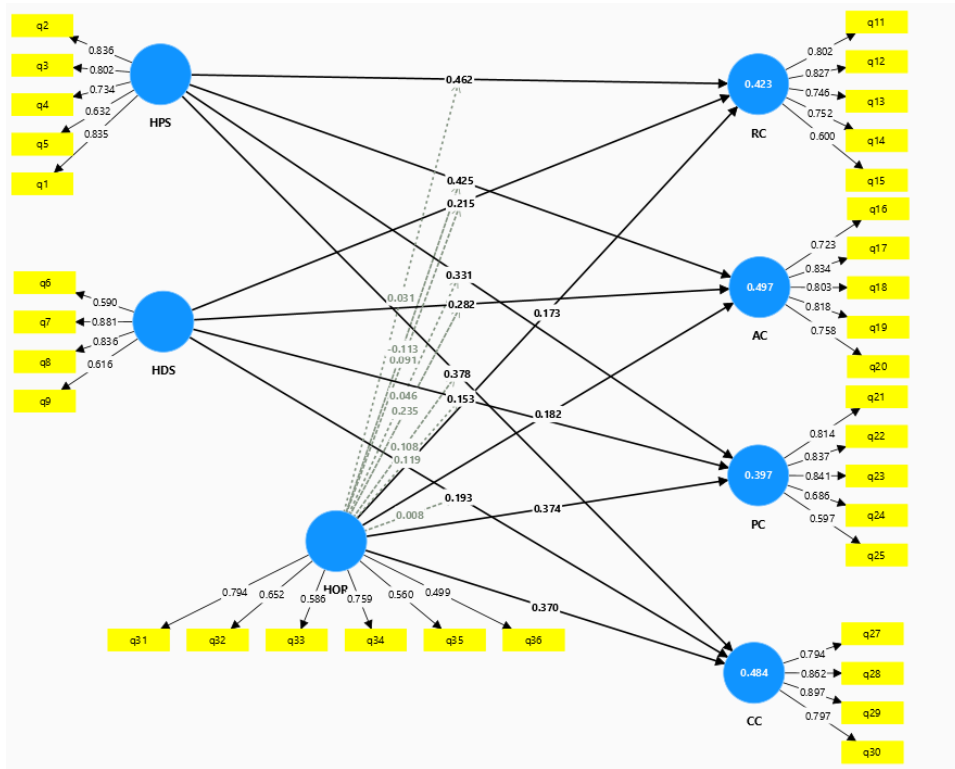
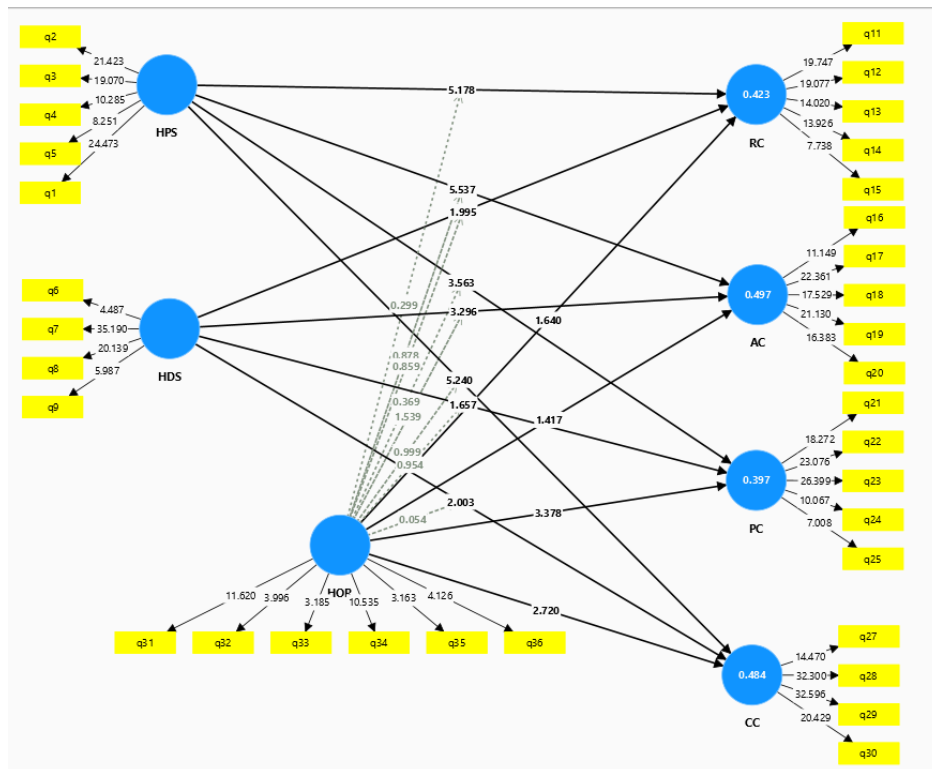


Figure 2

Structural Equation Model of the Research with T-Value Statistics



Furthermore, in this study, SmartPLS 4 software and the SRMR and NFI indices were used to assess the overall model fit. It has been recommended that the SRMR index should be less than 0.08. In the present study, this value was equal to 0.09, which is relatively acceptable. In addition, the NFI index should be greater than 0.90; however, in this

study, the value of this index was 0.85, which is also relatively acceptable. Therefore, the fit of the structural equation model in this study was relatively satisfactory.

The following tables summarize the results of the research hypothesis testing.

Table 2

Summary of the Results of the First Main Hypothesis

Relationships Between Variables	Path Coefficients	T-Value Statistic	P-Value	Test Result
Prospector Strategy → Personnel Control	0.331	3.536	—	Confirmed
Defensive Strategy → Personnel Control	0.153	1.657	—	Rejected
Prospector Strategy → Action Control	0.425	5.537	—	Confirmed
Defensive Strategy → Action Control	0.282	3.296	—	Confirmed
Prospector Strategy → Results Control	0.462	5.178	—	Confirmed
Defensive Strategy → Results Control	0.215	1.915	—	Rejected
Prospector Strategy → Cultural Control	0.378	5.240	—	Confirmed
Defensive Strategy → Cultural Control	0.193	2.003	—	Confirmed

Table 3

Summary of the Results of the Second Main Hypothesis

Relationships Between Variables	Path Coefficients	T-Value Statistic	P-Value	Test Result
Moderating Role of Online Customer Reviews in the Relationship Between Prospector Strategy → Personnel Control	0.046	0.369	—	Rejected
Moderating Role of Online Customer Reviews in the Relationship Between Prospector Strategy → Action Control	-0.113	0.878	—	Rejected
Moderating Role of Online Customer Reviews in the Relationship Between Prospector Strategy → Results Control	0.031	0.299	—	Rejected
Moderating Role of Online Customer Reviews in the Relationship Between Prospector Strategy → Cultural Control	0.108	0.999	—	Rejected

Table 4

Summary of the Results of the Second Main Hypothesis

Relationships Between Variables	Path Coefficients	T-Value Statistic	P-Value	Test Result
Moderating Role of Online Customer Reviews in the Relationship Between Defensive Strategy → Personnel Control	0.119	0.954	—	Rejected
Moderating Role of Online Customer Reviews in the Relationship Between Defensive Strategy → Action Control	0.235	1.539	—	Rejected
Moderating Role of Online Customer Reviews in the Relationship Between Defensive Strategy → Results Control	0.091	0.859	—	Rejected
Moderating Role of Online Customer Reviews in the Relationship Between Defensive Strategy → Cultural Control	0.008	0.054	—	Rejected

4. Discussion and Conclusion

The present study aimed to investigate the moderating role of online customer reviews in the relationship between prospector and defender strategies and management control systems in Parsian Hotels. The findings demonstrated that the prospector strategy had a significant positive effect on personnel control, action control, results control, and cultural

control. In contrast, the defender strategy significantly influenced action control and cultural control, while its effects on personnel control and results control were not statistically significant. Furthermore, the results revealed that online customer reviews did not play a significant moderating role in the relationship between either strategic orientation and the dimensions of management control systems. Overall, the findings indicate that strategic

orientation remains an important determinant of managerial control mechanisms in hospitality organizations, whereas online customer reviews may exert a more indirect influence on organizational control structures.

The significant relationship between prospector strategy and all dimensions of management control systems suggests that hotels pursuing innovation, market responsiveness, and competitive flexibility require comprehensive managerial control structures to support strategic implementation. Prospector-oriented organizations operate in dynamic and uncertain environments and therefore require adaptive control systems capable of facilitating innovation, employee responsiveness, and organizational learning. The significant effect of prospector strategy on personnel control indicates that innovative hospitality organizations place considerable emphasis on employee selection, training, empowerment, and professional development. Since service quality in hotels is heavily dependent on employee interactions and customer experiences, organizations pursuing market leadership and innovation must invest in human capital and behavioral alignment. These findings are consistent with studies emphasizing the strategic importance of organizational adaptability and innovation-oriented managerial systems in dynamic business environments (Anwar et al., 2024; Pérez et al., 2023). Similarly, research on organizational strategy and digital transformation suggests that innovative firms require flexible managerial systems capable of supporting strategic agility and continuous adaptation (Baecker et al., 2025; Bosch, 2024).

The significant relationship between prospector strategy and action control further indicates that hotels emphasizing innovation and market exploration still require structured operational procedures and behavioral guidelines to maintain service quality and organizational coordination. Although prospector organizations are generally associated with flexibility and decentralization, hospitality firms cannot operate effectively without defined service standards and operational controls. Hotels are service-intensive organizations in which customer satisfaction depends on consistency, responsiveness, and operational precision. Therefore, even innovative hotels require action controls to ensure service reliability and customer satisfaction. This finding aligns with prior research indicating that organizational flexibility and formal control systems are not contradictory but rather complementary mechanisms for achieving strategic objectives in uncertain environments (Alsharari, 2023; Chong & Duan, 2022). Studies on strategic alignment have also emphasized that organizations

operating in competitive service industries often combine innovation-oriented strategies with formalized managerial processes to improve operational effectiveness (Jha et al., 2021; Jukka, 2021).

The significant effect of prospector strategy on results control suggests that innovative hotels emphasize performance evaluation and measurable outcomes to ensure strategic success. Prospector organizations often invest substantial resources in innovation, market expansion, and customer experience initiatives; therefore, they require effective performance measurement systems to assess strategic effectiveness and resource utilization. Results controls enable managers to monitor strategic outcomes, evaluate customer satisfaction, and measure operational efficiency. In hospitality organizations, performance indicators such as customer ratings, occupancy rates, service quality scores, and financial performance play an important role in strategic decision-making. This finding supports previous studies demonstrating that strategic orientation significantly influences organizational performance measurement systems and managerial evaluation mechanisms (Arianpoor & Sahoor, 2022; Salehi & Arianpoor, 2021). Research on organizational ambidexterity and strategic flexibility has similarly emphasized the importance of adaptive performance controls in organizations pursuing innovation and market responsiveness (Brunner-Kirchmair & Hiebl, 2025; Camisón-Zornoza et al., 2020).

The significant relationship between prospector strategy and cultural control indicates that organizational culture represents a critical component of innovative hospitality organizations. Hotels pursuing innovation and competitive differentiation require organizational cultures that encourage creativity, collaboration, customer orientation, and adaptability. Cultural controls help organizations establish shared values and behavioral norms that support strategic objectives and organizational identity. In hospitality settings, employee attitudes and service behaviors significantly influence customer experiences and organizational reputation. Consequently, prospector-oriented hotels attempt to develop strong organizational cultures that align employee behaviors with strategic priorities. This finding is consistent with studies emphasizing the role of organizational culture in supporting innovation, dynamic capabilities, and organizational survival (Azinhaes et al., 2021; Krupskyi & Kuzmytska, 2020). Research has further demonstrated that strategic flexibility and customer-oriented cultures are particularly

important in digitally connected service industries where customer expectations continuously evolve (Mardani et al., 2024; Rodrigues et al., 2024).

The findings related to defender strategy demonstrated that this strategic orientation significantly influenced action control and cultural control, while its effects on personnel control and results control were not significant. The significant relationship between defender strategy and action control reflects the operational characteristics of defender-oriented organizations. Hotels adopting defensive strategies prioritize efficiency, standardization, stability, and cost control. Such organizations rely heavily on formal procedures, operational consistency, and behavioral regulation to maintain service quality and organizational efficiency. Action controls are therefore highly compatible with defender strategies because they facilitate standardization and minimize operational uncertainty. This finding is consistent with the Miles and Snow strategic framework and prior studies emphasizing the relationship between defender strategies and formalized managerial controls (Aldemir et al., 2021; Alnoor et al., 2022). Studies on strategic orientation in service industries have similarly shown that defender organizations emphasize operational discipline and process standardization to preserve competitive stability (Pérez et al., 2023; Sarwary, 2020).

The significant relationship between defender strategy and cultural control suggests that organizational culture also plays an important role in stability-oriented hotels. Defender organizations often emphasize organizational loyalty, service consistency, and shared operational values to maintain customer trust and long-term market position. Cultural controls help reinforce organizational stability and employee commitment in environments where standardization and operational reliability are essential. In the hospitality industry, consistent service quality and customer loyalty are highly dependent on organizational norms and employee behaviors. Therefore, even efficiency-oriented organizations require strong cultural mechanisms to maintain strategic alignment and service consistency. This finding supports previous research emphasizing the relationship between organizational culture, strategic orientation, and long-term organizational survival (Krupskyi & Kuzmytska, 2020; Saleem et al., 2022).

However, the non-significant relationship between defender strategy and personnel control suggests that stability-oriented hotels may place less emphasis on employee empowerment and developmental controls compared with prospector-oriented organizations. Defender

organizations typically prioritize operational efficiency and routine processes rather than innovation and employee flexibility. Consequently, personnel controls based on creativity, autonomy, and extensive professional development may be less central within defensive strategic environments. Similarly, the non-significant relationship between defender strategy and results control may indicate that defender-oriented hotels rely more heavily on process-oriented controls rather than performance-oriented evaluation systems. Since such organizations emphasize stability and operational consistency, they may focus more on procedural compliance than dynamic performance indicators. These findings align with previous studies suggesting that different strategic orientations require distinct managerial control configurations (Alsharari, 2023; Jukka, 2021).

One of the most important findings of the present study was the absence of a significant moderating effect of online customer reviews on the relationship between strategic orientation and management control systems. Although online customer reviews have become increasingly influential in tourism and hospitality industries, the findings suggest that they may not directly alter the relationship between organizational strategies and management controls in Parsian Hotels. One possible explanation is that management control systems in large hotel organizations are relatively formalized and institutionally structured, making them less susceptible to short-term fluctuations in customer-generated online content. Organizational control systems are often embedded within broader managerial and strategic frameworks and may therefore change gradually rather than react immediately to online evaluations. This interpretation is partially consistent with studies suggesting that while eWOM significantly influences customer behavior and organizational reputation, its direct impact on internal managerial structures may be more limited (García-de-Blanes-Sebastián et al., 2024; Mukhopadhyay et al., 2022).

Another possible explanation for the non-significant moderating effect is that online customer reviews may primarily influence external marketing and customer relationship strategies rather than internal management control systems. Hotels may use online reviews to improve promotional strategies, digital communication, and customer engagement without fundamentally altering their managerial control structures. Previous studies have shown that eWOM strongly affects customer purchase intentions, trust formation, and booking behavior (Aref, 2022; Saleem et al., 2022), but the translation of online feedback into formal

organizational controls may require more advanced analytical systems and strategic integration processes. Additionally, hotels operating within centralized organizational structures may have limited flexibility in adapting management controls based on customer-generated digital content. This interpretation aligns with research emphasizing that organizational adaptation to digital environments depends on strategic capabilities, technological infrastructure, and managerial readiness (Taimour Faisal Ahmad Al & Zhang, 2025; Xing et al., 2022).

The findings also suggest that hospitality organizations in developing digital markets may still be in the process of integrating online customer intelligence into strategic decision-making systems. Although online customer reviews are increasingly recognized as valuable informational resources, many organizations may lack the analytical capabilities, managerial processes, or strategic orientation necessary to effectively incorporate digital customer feedback into management control mechanisms. Studies on eWOM and digital transformation indicate that successful integration of customer-generated information requires organizational learning capabilities, technological infrastructure, and strategic responsiveness (Tuo, 2024; Wu et al., 2024). Therefore, the absence of significant moderating effects in the present study may reflect the early stage of digital strategic integration within the Iranian hospitality sector.

Overall, the findings of this study contribute to strategic management and hospitality literature by demonstrating that organizational strategy significantly influences management control systems in hotels, while online customer reviews do not directly moderate these relationships. The study highlights the importance of aligning strategic orientation with appropriate managerial control mechanisms in hospitality organizations. Furthermore, the findings emphasize that although online customer reviews are increasingly important in digital tourism markets, their organizational impact may be more indirect and contingent upon managerial capabilities and institutional structures. These findings provide valuable theoretical and practical insights for hospitality managers seeking to balance strategic adaptation, customer responsiveness, and organizational control in highly competitive digital environments.

One of the primary limitations of this study was its focus on Parsian Hotels, which may limit the generalizability of the findings to other hospitality organizations or tourism sectors. Organizational structures, strategic priorities, and

management systems may differ substantially across private, international, and independent hotels. Another limitation relates to the cross-sectional nature of the research design, which restricted the ability to examine long-term strategic and managerial changes over time. Additionally, data collection was based on self-reported questionnaires completed by managers, which may have introduced response bias and subjective interpretations. The study also focused only on the moderating role of online customer reviews without considering other environmental and technological variables that may influence management control systems.

Future studies are recommended to investigate the relationship between strategic orientation, management controls, and online customer reviews in different tourism and hospitality contexts, including luxury hotels, independent hotels, and international hotel chains. Longitudinal studies could provide deeper insights into how digital customer feedback gradually influences organizational structures and managerial systems over time. Researchers may also examine additional moderating or mediating variables such as digital transformation capabilities, organizational learning, technological readiness, and customer relationship management systems. Comparative studies across different countries and cultural environments may further clarify how environmental and institutional factors shape the integration of online customer feedback into strategic management practices.

Hotel managers should strive to align management control systems with organizational strategic orientation to improve operational effectiveness and service quality. Hotels pursuing innovative and market-oriented strategies should emphasize employee development, flexible managerial structures, and customer-oriented organizational cultures. Organizations emphasizing defensive strategies should focus on operational consistency, service reliability, and standardized procedures while maintaining strong organizational values. Hospitality managers should also invest in digital monitoring systems and analytical tools capable of systematically evaluating online customer reviews and customer experiences. Although online customer reviews may not directly alter management control systems, they still provide valuable information regarding customer expectations, service weaknesses, and competitive positioning that can support strategic decision-making and organizational improvement.

Authors' Contributions

Authors contributed equally to this article.

Declaration

In order to correct and improve the academic writing of our paper, we have used the language model ChatGPT.

Transparency Statement

Data are available for research purposes upon reasonable request to the corresponding author.

Acknowledgments

We would like to express our gratitude to all individuals helped us to do the project.

Declaration of Interest

The authors report no conflict of interest.

Funding

According to the authors, this article has no financial support.

Ethics Considerations

In this research, ethical standards including obtaining informed consent, ensuring privacy and confidentiality were considered.

References

- Ahmad, A. M. K., AlMallah, M. M., & AbedRabbo, M. (2021). Does eWOM Influence Entrepreneurial Firms' Rate of Diffusion of Innovation? *Journal of Research in Marketing and Entrepreneurship*, 24(1), 92-111. <https://doi.org/10.1108/jrme-01-2021-0012>
- Aldemir, H. Ö., Şengür, F. K., & Ulukan, İ. C. (2021). Exploring Strategic Choices of Airlines: A Study in Turkish Air Transport Industry. *Asian Academy of Management Journal*. <https://doi.org/10.21315/aamj2021.26.2.1>
- Aldoseri, M., & Albaz, M. M. (2023). Climate Change Risks Disclosure: Do Business Strategy and Management Characteristics Matter? *International Journal of Financial Studies*, 11(4), 150. <https://doi.org/10.3390/ijfs11040150>
- Alnoor, A., Khaw, K. W., Al-Abrrow, H., & Alharbi, R. K. (2022). The Hybrid Strategy on the Basis of Miles and Snow and Porter's Strategies: An Overview of the Current State-of-the-Art of Research. *International Journal of Engineering Business Management*, 14. <https://doi.org/10.1177/18479790221080214>
- Alsharari, N. M. (2023). The Interplay of Strategic Management Accounting, Business Strategy and Organizational Change: As Influenced by a Configurational Theory. *Journal of Accounting & Organizational Change*, 20(1), 153-176. <https://doi.org/10.1108/jaoc-09-2021-0130>
- Anwar, J., Butt, I., & Ahmad, N. (2024). SMEs' Strategic Orientation Through Miles and Snow Typology: A Synthesis of Literature and Future Directions. *Management Research Review*, 48(2), 258-286. <https://doi.org/10.1108/mrr-12-2023-0914>
- Aref, M. M. (2022). Electronic Word of Mouth, Online Advertisement Value and Attitude Toward Egyptian Websites as Antecedents of Online Purchase Intention: An Extended Technology Acceptance Model. *International Journal of Electronic Commerce Studies*, 13(3), 21. <https://doi.org/10.7903/ijecs.2010>
- Arianpoor, A., & Sahoor, Z. (2022). The Impact of Business Strategy and Annual Report Readability on Financial Reporting Quality. *Journal of Asia Business Studies*, 17(3), 598-616. <https://doi.org/10.1108/jabs-10-2021-0439>
- Azinhaes, J., Batista, F., & Ferreira, J. C. (2021). eWOM for Public Institutions: Application to the Case of the Portuguese Army. *Social Network Analysis and Mining*, 11(1). <https://doi.org/10.1007/s13278-021-00837-w>
- Baecker, J., Weking, J., Hein, A., & Krcmar, H. (2025). Organizational Data Strategy: Unveiling Key Elements and Strategic Types. *Journal of Information Technology*, 40(4), 337-361. <https://doi.org/10.1177/02683962251343921>
- Bosch, U. (2024). MNC Strategy in Contested Environments: Stay Put or Stay Foot? <https://doi.org/10.5772/intechopen.112687>
- Brunner-Kirchmair, T. M., & Hiebl, M. R. W. (2025). Enterprise Risk Management Maturity and Organisational Ambidexterity: Evidence From German Mittelstand Firms. *Accounting and Finance*, 65(3), 2753-2777. <https://doi.org/10.1111/acfi.70017>
- Camisón-Zomoza, C., Forés, B., Puig-Denia, A., & Camisón-Haba, S. (2020). Effects of Ownership Structure and Corporate and Family Governance on Dynamic Capabilities in Family Firms. *International Entrepreneurship and Management Journal*, 16(4), 1393-1426. <https://doi.org/10.1007/s11365-020-00675-w>
- Chong, J., & Duan, S. X. (2022). Riding on the Waves of the COVID-19 Pandemic in Re-Thinking organizational Design: A Contingency-Based Approach. *Journal of Strategy and Management*, 15(4), 628-646. <https://doi.org/10.1108/jsma-07-2021-0142>
- García-de-Blanes-Sebastián, M., Corral-de-la-Mata, D., Azuara-Grande, A., & Sarmiento-Guede, J.-R. (2024). The Model of Electronic Word-of-Mouth (eWOM) Information Acceptance in Hotel Booking. *El Profesional De La Información*, 33(2). <https://doi.org/10.3145/epi.2024.0206>
- García-Dastugue, S. J., Nilakantan, R., Wallenburg, C. M., & Rao, S. (2023). On Merchandise Return Policy, Entrepreneurial Internet Retail, and Customer Reviews – Insights From an Observational Study. *Journal of Business Logistics*, 45(1). <https://doi.org/10.1111/jbl.12342>
- Jha, A., Sharma, R., Kumar, V., & Verma, P. (2021). Designing Supply Chain Performance System: A Strategic Study on Indian Manufacturing Sector. *Supply Chain Management an International Journal*, 27(1), 66-88. <https://doi.org/10.1108/scm-05-2020-0198>
- Jukka, T. (2021). Does Business Strategy and Management Control System Fit Determine Performance? *International Journal of Productivity and Performance Management*, 72(3), 659-678. <https://doi.org/10.1108/ijppm-11-2020-0584>
- Krupskiy, O. P., & Kuzmytska, Y. (2020). Organizational Culture and Business Strategy: Connection and Role for a Company Survival. *Central European Business Review*, 9(4), 1-26. <https://doi.org/10.18267/j.cebr.241>
- Kusawat, P., & Teerakapibal, S. (2022). Cross-Cultural Electronic Word-of-Mouth: A Systematic Literature Review. *Spanish*

- Journal of Marketing - Esic*, 28(2), 126-143. <https://doi.org/10.1108/sjme-06-2021-0116>
- Lis, B., & Fischer, M. (2020). Analyzing Different Types of Negative Online Consumer Reviews. *Journal of Product & Brand Management*, 29(5), 637-653. <https://doi.org/10.1108/jpbm-05-2018-1876>
- Lukito-Budi, A. S., Hardo Firmana Given Grace, M., & Indarti, N. (2022). Reorienting the Organisational Strategy of SMEs During the COVID-19 Crisis: Can Entrepreneurial Orientation Help? *Journal of Strategy and Management*, 16(1), 28-40. <https://doi.org/10.1108/jsma-07-2021-0156>
- Mardani, A., Song, M., Jabbour, C. J. C., & Saen, R. F. (2024). Guest Editorial: Navigating the Role of Circular Economy in Entrepreneurship: Opportunities and Challenges – Part One. *Management Decision*, 62(8), 2329-2339. <https://doi.org/10.1108/md-08-2024-221>
- María del Carmen Berné, M., Tartaglione, A. M., Russo, G., & Cavacece, Y. (2022). The Impact of Electronic Word-of-Mouth Management in Hotel Ecosystem: Insights About Managers' Decision-Making Process. *Journal of Intellectual Capital*, 24(1), 227-256. <https://doi.org/10.1108/jic-07-2021-0201>
- Mukhopadhyay, S., Pandey, R., & Rishi, B. (2022). Electronic Word of Mouth (eWOM) Research – A Comparative Bibliometric Analysis and Future Research Insight. *Journal of Hospitality and Tourism Insights*, 6(2), 404-424. <https://doi.org/10.1108/jhti-07-2021-0174>
- Pérez, A. M. G., Estévez, V. Y., Roman-Cervantes, C., & González-Dávila, E. (2023). The Strategic Behaviour of Cooperatives: Their Adaptive Cycle. *Revesco Revista De Estudios Cooperativos*, 1-18. <https://doi.org/10.5209/reve.93672>
- Ribeiro, D. A., & Kalro, A. D. (2023). Four Decades of Negative Word-of-mouth and Negative Electronic Word-of-mouth: A Morphological Analysis. *International Journal of Consumer Studies*, 47(6), 2528-2552. <https://doi.org/10.1111/ijcs.12962>
- Rodrigues, P., Sousa, A., Borges, A. P., & Ramos, P. (2024). Understanding Masstige Wine Brands' Potential for Consumer-Brand Relationships. *European Business Review*, 36(6), 918-944. <https://doi.org/10.1108/eb-04-2022-0066>
- Saleem, U., Yi, S. J., Bilal, M., Topor, D. I., & Căpușeanu, S. (2022). The Impact of Website Quality on Customer Satisfaction and eWOM in Online Purchase Intention: The Moderating Role of Gender in Risk-Taking. *Frontiers in psychology*, 13. <https://doi.org/10.3389/fpsyg.2022.945707>
- Salehi, M., & Arianpoor, A. (2021). The Relationship Between Business Strategy and Management Entrenchment. *International Journal of Productivity and Performance Management*, 71(5), 1625-1641. <https://doi.org/10.1108/ijppm-06-2020-0288>
- Santos, V., Augusto, T., Vieira, J., Bacalhau, L. S. M., Sousa, B., & Pontes, D. (2022). E-Commerce. 224-244. <https://doi.org/10.4018/978-1-6684-5523-4.ch012>
- Sarwary, Z. (2020). Strategy and Capital Budgeting Techniques: The Moderating Role of Entrepreneurial Structure. *International Journal of Managerial and Financial Accounting*, 12(1), 48. <https://doi.org/10.1504/ijmfa.2020.107001>
- Sibulan, F. C. T., & Limos-Galay, J. A. (2023). Occidental Mindoro's Emerging Photography and Videography Services: The Role of Social Media Marketing as a Promotional Tool. *International Journal of Research Studies in Management*, 11(10). <https://doi.org/10.5861/ijrsm.2023.1109>
- Stamolampros, P., Dousios, D., & Korfiatis, N. (2020). Evaluating Domestic Bias on Airline Passengers' Ratings: The Moderating Effect of Cultural Value Orientation. *International Journal of Hospitality Management*, 87, 102466. <https://doi.org/10.1016/j.ijhm.2020.102466>
- Taimour Faisal Ahmad Al, S., & Zhang, S. (2025). The Paradox of Digital Marketing: Sustainable Framework for Effective Strategies and Regulatory Challenges. *Information Development*, 41(2), 529-545. <https://doi.org/10.1177/02666669241303451>
- Tuo, H. (2024). Online Evaluation Information Cascade and Its Impact on Consumer Decision Making: Analyzing Movie Reviews Using Sentiment Corpus. *IEEE Access*, 12, 54650-54660. <https://doi.org/10.1109/access.2024.3389985>
- Wu, L. F., Achyldurdyevab, J., & Fotiadis, A. (2024). Exploring Factors Influencing Electronic Word-of-Mouth and Students' Intentions Toward Internships: A Dual Process Approach. <https://doi.org/10.21203/rs.3.rs-5054523/v1>
- Xing, H., Pinsker, R., & Huangfu, J. (2022). Business Strategy and Blockchain Adoption. <https://doi.org/10.24251/hicss.2022.733>