

Article

Not peer-reviewed version

A Study on the Performance of B&B Operations Is Conducted in Taiwan

[Chien-Tai Hsu](#)*, [Kai-Chao Yao](#)*, Pei-Chi Ma

Posted Date: 24 June 2024

doi: 10.20944/preprints202406.1610.v1

Keywords: B&B business performance capacity; Tourism economy; Capability indicators; emotion management; Marketing capabilities; Skills' technical capabilities; Financial management; Marketing and promotion management capabilities; Sustainability Tourism



Preprints.org is a free multidiscipline platform providing preprint service that is dedicated to making early versions of research outputs permanently available and citable. Preprints posted at Preprints.org appear in Web of Science, Crossref, Google Scholar, Scilit, Europe PMC.

Copyright: This is an open access article distributed under the Creative Commons Attribution License which permits unrestricted use, distribution, and reproduction in any medium, provided the original work is properly cited.

Article

A Study on the Performance of B&B Operations Is Conducted in Taiwan

Chien-Tai Hsu^{1,*†}, Kai-Chao Yao^{1,*†} and Pei-Chi Ma^{2,†}

¹ Department of Industrial Education and Technology, National Changhua University of Education Bao-Shan Campus, No. 2, Shi-Da Rd., Changhua City 500208, Taiwan; E-mail: chien0975@gmail.com (C.-T. H.); kcyao@cc.ncue.edu.tw (K.-C. Y.)

² Luyou Humanities B&B, No. 26, Wenming St., Lukang Township, Changhua County 505026, Taiwan (R.O.C.); paggy0911@yahoo.com.tw (CEO P.-C. M.)

* Correspondence: chien0975@gmail.com (C.-T.H.); kcyao@cc.ncue.edu.tw (K.-C. Y.)

† These authors contributed equally to this work.

Abstract: Taiwan's bed and breakfast (B&B) development has been more than 25 years ago, from the first generation of retirement to the B&B industry, serving tourists from all over the world accommodation, providing breakfast and accommodation mode to the present, after the change of employees from the second generation, more and more attention is paid to the cultivation and cultivation of business ability. With the advent of the era of AI technology networking, the capabilities required for B&B operation are more focused on all aspects of service, and the good marketing ability of B&B can promote a green chimney-free tourism economy, which is also a favorite industry of various governments and the public. This study explores the basic vocational competency indicators required for running a B&B, with (1)EQ emotion management skills, (2)Financial management ability, (3)(SK) technical skills, and (4)Marketing and promotion management capabilities. Through the study method, the K-S Z test was determined by the consensus conclusion of expert reliability and validity p value <0.05 , which provided the research results of this study on the cross-domain ability of B&B vocational competence, so that the B&B and the public who were originally interested in B&B management could learn and understand the core skills of the B&B occupation, and then achieve the existing expertise in the field of homestay tourism, and then become the vanguard of Taiwan's national diplomacy.

Keywords: B&B business performance capacity; tourism economy; capability indicators; emotion management; marketing capabilities; skills' technical capabilities; financial management; marketing and promotion management capabilities; sustainability tourism

1. Introduction

1.1. A Study Background and Motivation

Taiwan's B&B is booming, and the number of B&Bs has grown rapidly in the past 10 years, especially the operation of B&B, which is suitable for people with all-round life experience, or retired people in the army, who have complete life experience, and this study provides an important reference index for friends who want to enter the B&B industry. Taiwan's various industries have serious labor shortages, each occupation needs specialized professional ability, and the B&B tourism industry can learn a full range of business capabilities, including the etiquette of customer service, the psychological quality of the service industry, EQ ability indicators, and in the business management part, systematically discuss the concept of finance and cost pricing, and this study provides the basic ability needs and training required to run a B&B. At present, various industries in Taiwan are eager to discuss the core competencies of occupations, and eagerly need a set of reference needs that can adapt to environmental changes, meet the changes in employees' career development, and consider the needs of enterprises and employers [1]. "Improving employee engagement through

organizational culture in the travel industry: Perspective from a developing country during Covid-19 pandemic." *Cogent Business & Management* 10(2). As mentioned earlier, the organizational culture of the tourism industry in various countries is also looking at the improvement of employee engagement. They invite industry representatives to continuously review the core competencies that their citizens should have in career planning and the job market from the perspective of the needs of industry and employment and set up a dedicated and dedicated promotion agency to promote the development of the core competencies that citizens should have in all walks of life for employment by the state, and then integrate them with the views of scholars and experts and the opinions of relevant government authorities and responsible units to plan a down-to-earth core competency policy for employment and promote industry-academia cooperation by the Ministry of Labor and relevant responsible agencies. This was one of the motivations for the study [2]. "A New Questionnaire for Future Space Tourists", Due to the advancement of AI technology and the marketing capabilities of tourism and accommodation, it is necessary to strengthen the guidance and discussion of the core competencies of retirees and young people who want to cross the field of homestay business, so that they can understand the core competencies that they must have, understand the core skills that the B&B industry should have, and be able to serve tourists from all over the world in an all-round way and expand their tourism horizons. This is the second motivation for the study.

1.2. Study Objectives:

1.2.1. Study Methods and Procedures

Study Methods: To achieve the above research objectives, this study adopts the skill ability analysis, expert questionnaire survey method, and mass questionnaire survey verification method, which are described as follows: **Skill Ability Analysis:** This study uses the 7-point Renzi's Likert scale to develop the core skills and sub-competencies of homestay management, which is used as the basis for the questionnaire on the core initial competencies of homestay management. **Expert Questionnaire Method:** Based on the conclusion of the skill and ability analysis, this study developed the core skills and competency questionnaire, and conducted a questionnaire survey of 10 experts based on the directors of the B&B business who have been operating the B&B for more than 5 years, as well as experts and scholars in the field of B&B tourism teaching, as well as experts and scholars in the interior design of tourist B&B architecture, senior cadre members of the B&B association, and government tourism organizations. At the same time, the results of Krejci and Morgan [3]. were used to determine the number of valid samples for the questionnaire survey, to understand the reliability, validity, and appropriateness of the core competencies and sub-competencies of B&B performance established in this study.

1.2.2. The Implementation Steps

Collect and analyze relevant literature, organize a working group for the analysis of core functional competencies of B&Bs, and use Renzi's Likert 7-point scale to construct the four core competencies and their abilities that affect the business performance of B&Bs. Develop a questionnaire on the suitability of core competencies and other sub-competencies under each dimension. In this study, the expert questionnaire subjects were the supervisors of the B&B business who have been operating the B&B for more than 5 years, as well as experts and scholars in the field of homestay tourism teaching, members of the county B&B associations and the staff of the B&B counseling office of the government tourism bureau as the mother, and the sample of the survey was selected and the Google Form expert questionnaire survey was conducted. Table 1 shows the background investigation form of 10 scholars and experts.

Table 1. Background Investigation Form of 10 Scholars and Experts:.

Expert background	Institution of Employment	Number of employees
Professor, Department of Tourism, University	Department of Tourism Studies at Jingili University	3000 people
Chairman of the B&B Association	Changhua County B&B Association	180 people
Cadre of the B&B Association	All-China Association of B&B	20000 people
Officials and cadres of the Tourism Bureau	Government Agency: Tourism Department	10,000 people
architect	Tourism and architectural offices	20 people
Cadre of the local homestay association	Prefectural Guesthouse Associations	800 people
Chairman of the B&B	Luyou Humanities B&B	10 people
Interior designer	Guesthouse interior design office	30 people
Officers of community associations	Community Cultural and Creative Tourism Association	300 people

Google Form experts collected questionnaires and conducted data analysis. The method is to obtain the parameters through 1. SPSS calculation of the Kolmogorov-Smirnov Z test and planning of the four major aspects of the virtual hypothesis. 2. Perform parameter estimation and testing through the SPSS function. 3. Perform the analysis of a single sample Kolmogorov-Smirnov test function. NPar tests various parameters in the four major structures, including descriptive statistics to calculate the average and standard deviation, normal parameters, and uniform distribution parameters. The significance of the Z test and asymptotic significance (two-tailed) p value test, 4. Finally, write a performance report on each ability.

2. Materials and Methods

At present, countries around the world, universities, and veterans' associations are conducting research on the core competencies that their citizens should have, and the development of employability is the main research direction, therefore, this study takes the discussion of the definition and importance of the core competencies of homestay management in the future career development of the people as the starting point, and summarizes the results of the development of the core competencies of the homestay occupation in Europe and the United States as a reference [4]. Homestay hosts' affinity-seeking strategies have a positive impact on guests' emotional value and willingness to cooperate with hosts. These findings help to develop a measurable definition of the host's affinity in a host home. Housewives, the unemployed, and retirees are examples of non-workers who typically have more time than workers. As a result, their travel patterns and reactions to changes in travel management measures are different from those of staff [5]. Older adults can be considered more active if they travel more in aggregate or through non-car travel modes (e.g., walking, mass transport). By analyzing disaggregated data from 36 U.S. regions, the study found that older adults living in compact communities did not travel as much in total as those living in broad communities, but traveled more on foot and by public transportation. In addition, older people travel less, rely more on cars, and make more home-based non-work trips than younger people. Seniors with lower incomes travel less than those with higher incomes. Older people living in compact communities with the lowest income levels generate the highest number of transit trips. It is important for planners and policymakers not only to create built environments that support the mobility needs of older people but also to avoid social inequalities [6]. What you see is what you get: Gen Y consumers use virtual reality glasses to determine travel destinations [7]. Existing potential customers and homeowners on the platform, the company will determine the most suitable travel destination to launch this service. The company will promote the service so that local drivers can

connect with travelers and provide taxi services. The pricing strategy employed by the service will be an economic one, minimizing development and marketing costs and minimizing prices to have the opportunity to compete with existing players [8]. In recent years, high-speed rail has developed rapidly with the increasing demand for passenger travel. Station planning and timetable issues are the core content of high-speed railway transportation planning, which is of great practical significance for improving passenger travel and railway operation efficiency [9]. We look at the unity of "we" rather than the division of "you and me", integrating the host and guest of the B&B family into a conceptual model to test and compare the emotional solidarity between them, and the relevance of emotional solidarity to perception [10]. The success of data-driven decision-making depends on many factors. The organizational goals and corresponding key performance indicators (KPIs) that are relevant to the current decision must be clearly defined and understood. Cai, McKenna and Waizenegger [11]. theorizes the digitally disjointed travel experience by investigating various emotional responses in the process of technologically afford withdrawal and regain. In today's competitive service industry, the pressure to boost productivity, cut costs, and improve service quality is immense. Qin-Xia [12]. With the rapid development of B&B, it is necessary to understand the factors influencing their density and type distribution at the micro scale [13]. The influence of the Internet on our social and economic life is well documented [14]. Virtual realm experience, designed to simulate the experience of exploring a travel destination. Virtual labs refer to e-learning tools that enable individuals to gain hands-on experience in real-world experiments without the need to be directly involved in real-life lab work [15]. The B&B planning component provides tailored recommendations based on a variety of factors such as budget and location, eliminating the painstaking process of screening accommodation options [16]. The impact of travel patterns on urban transport policy [17]. Teaching travel skills is an important aspect of special education transition services.

This study establishes the definition of the four core competencies in four aspects, and through the discussion of the competency analysis working group, the core ability or employability skills required by the B&B refer to the ability to make the B&B operate normally and generate operating profits [18]. innovation ability in this core area effectively reflects the level of innovation ability of regional enterprises and uncovers the differences and influencing factors of the enterprise innovation ability level across different cities and industries.

From the above literature, it can be seen that the core competencies of B&B include employability, innovation, productivity, and profitability, and employability is the ability pursued and greatly needed by all walks of life. The importance of core competence and the cultivation of professional skills of B&B is also an extremely important feature of tourism education.

The main core competencies developed by various industries or institutions. In the era of AI, institutions, and organizations around the world have strengthened and strengthened the application of new technologies in their industries. This transformation certainly provides exciting new possibilities for workers' career development as it creates high demands for a workforce with new skill sets. Meanwhile, many manufacturing workers feel disconnected and challenged, as automation technology is rapidly making many occupational skills obsolete.

Therefore, the institutions mentioned above, industries, and homestay operators will also be eliminated by the times due to outdated service levels and outdated core skills.

2.1. Study Methods

2.1.1. Subjects of the Study

According to the purpose of the study, this study used the method of Renzi's Likert 7-point scale, expert questionnaire method, and mass questionnaire method, and the research subjects are described as follows:

2.1.2. Skill Ability Analysis-Likert 7-Point Scale

This study selects 10 experts who specialize in the field of homestay and cross-domain homestay management, as well as experts and scholars in the field of homestay tourism teaching, cadre members of county homestay associations and government tourism administration counseling homestay and other related experts as the object, and conduct a questionnaire survey sample of 10 experts, the principle is as follows: Those who are willing to participate in this study and become a member of the homestay vocational ability analysis group. Those who have been engaged in their own work for more than 3 years. Those who can attend at least 2 hours and at least 2 times at each group meeting. The background of the B&B vocational competency analysis group is shown in Table 2.

Table 2. Background information table of the members of the B&B vocational competency analysis group.

No.	Expert background of the analysis team	Institution of Employment	Number of employees
1.	B&B chairman	Changhua County B&B Association	180 people
2.	Professor, Department of Tourism	Jingili University	3000 people
3.	B&B cadres	Prefectural Guesthouse Associations	20000 people

2.2. Expert Questionnaire Survey Method

To understand the suitability of the four core skills and abilities constructed in this study, this study conducted a questionnaire survey sample of 10 experts with a questionnaire survey matrix based on the supervisors of the homestay business who have been operating the homestay business for more than 3 years, experts and scholars in the field of homestay tourism teaching, cadres and members of the county homestay associations, and experts from the guidance department of the government tourism bureau. A total of 10 research samples were selected and a Google Form questionnaire survey was conducted, and a total of 10 research samples were selected according to the results of Krejci and Morgan [3]. Table 3 shows the background checks of the 10 scholars and experts. The flow chart of the research method is shown in Figure 1.

Table 3. Background questionnaire of 10 scholars and experts.

No.	Expert background	Institution of Employment	Number of employees
1.	Professor, Department of Tourism, University	Department of Tourism Studies at Jingili University	3000 people
2.	Chairman of the B&B Association	Changhua County B&B Association	180 people
3.	Cadre of the B&B Association	All-Taiwan Association of B&B	20000 people
4.	Officials and cadres of the Tourism Bureau	Government Agency: Tourism Department	10000 people
5.	architect	Tourism and architectural offices	20 people
6.	Cadre of the local homestay association	Prefectural Guesthouse Associations	800 people

7.	Chairman of the B&B	Luyu Humanities B&B	10 people
8.	Interior designer	Guesthouse interior design office	30 people
9.	Officers of community associations	Community Cultural and Creative Tourism Association	300 people
10.	Teacher of tourism culture and creativity	Changhua Normal University	3000 people

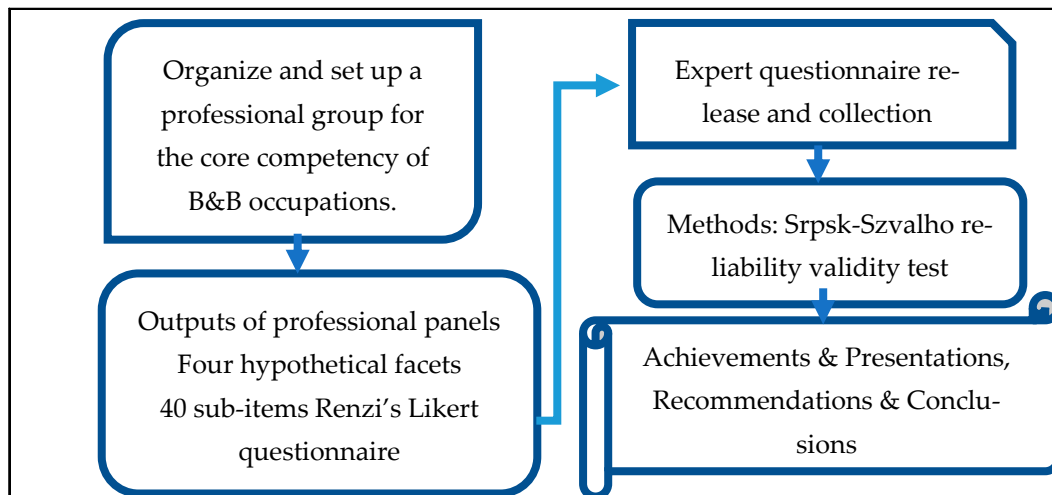


Figure 1. Research methodology flow chart.

2.3. Research Tools

This study uses a questionnaire (as shown in Table 4) compiled by the B&B Vocational Competence Analysis Group to collect expert questionnaire survey samples' views on the appropriateness of the four major aspects of vocational skills and competencies in Taiwan for the study of B&B business performance competencies constructed in this study.

Table 4. Expert questionnaires.

A Study on the Ability to Operate B&Bs in Taiwan - Expert Questionnaire	
Domain 1.	EQ Emotion Management Competency Facets
1-1.	Tenants who leave false negative reviews on the Internet should not be angry and fight back
1-2.	Travelers who have booked online cannot contact anyone and have not paid, even if they do not come to stay, the B&B should keep their rooms, and they should be angry and reprimanded for this behavior
1-3	In a homestay that does not accept pets, if a passenger smuggles his pet, causing dirt and damage, the passenger will not compensate and return the negative review, and should be angrily sued to the court
1-4.	The guest's child has diarrhea in the bed and the room is damaged by the bedding and cannot be cleaned, and the traveler is unwilling to compensate and give a negative review
1-5.	You are a stress-resistant enough operator to forgive all of Auke's behavior

1-6.	If the guest exceeds the latest check-in time of the day, the counter staff will continue to wait for the guest, and the customer-first system will be infinitely tolerant
1-7.	When you encounter the previous irrational guest, you can immediately change from excitement and anger to a happy mood to receive the next passenger, without being affected
1-8.	Tenants ask to use the kitchen to barbecue meat and a large refrigerator, among which the B&B stipulates that barbecue is not allowed, at this time, it should not be accepted for the sake of performance, and if the customer cannot accept it, the customer should be refused to stay
1-9.	B&B should take the initiative to contact the guest to communicate with the guest and inform the guest of the check-in rules before check-in, if the guest does not comply with the check-in policy, you can be patient and take the initiative to communicate without getting angry
1-10.	You will motivate your staff to take the initiative to address the needs and services of travelers and improve their reviews
Domain 2.	SK (skill) technical capability facets
2-1	B&Bs should serve guests with breakfast to improve quality
2-2	B&B housekeepers must obtain a local guide license and understand the local literature and history
2-3	B&B housekeepers should take a course on water and electricity in order to understand the maintenance facilities
2-4.	Homestayors should take a gardening course to learn the tricks of setting and maintenance
2-5	B&B housekeepers take a simple carpentry course to understand how to use simple tools
2-6.	B&B housekeepers should continue to study housekeeping cleaning and storage courses
2-7.	Students should learn interpersonal communication and coordination skills and experience sharing in order to exchange tourists from all over the world
2-8.	It is necessary to learn the enthusiasm to zero and restart, to be curious about new things and to re-learn
2-9.	It is necessary to have the ability to study space design courses and find out the characteristics of B&B management.
2-10.	It is necessary to have the ability to prioritize work and book rooms to prevent overselling.
Domain 3.	Aspects of financial and business management capabilities
3-1.	The planning of B&B room rates is rationalized to ensure that the accommodation expenses of tourists are actually accounted for

3-2	Combined with the ability of vacant rooms in neighboring B&Bs to jointly sell and price
3-3	The rationalization of various promotional discounts for room rates is combined with the pricing scheme of small travel bags of local merchants
3-4.	Take a refresher course on homestay tax cost accounting
3-5.	B&Bs should apply for international travel cards/co-ordination/invoices to facilitate the reimbursement and collection of accounts by the tourist company, and the B&B has become a corporatized business
3-6.	Buying or renting a house, operating a homestay, financial planning, costs, profit and loss, reasonableness
3-7.	If the guest requests an early check-in, an additional fee should be charged to make up for the reasonableness of the charge
3-8.	The floating design of the house price of each booking network is rationalized for the pricing planning of weekdays and holidays
3-9.	Guests should not be discounted for repeated return check-ins but should improve the quality of the accommodation environment by improving the quality of the accommodation environment, and do not use price reductions to attract regular customers and high-quality guests to come back
3-10	Take a finance course to keep your financial information up to date
Domain 4.	Marketing and promotion management capabilities
4-1.	Take the initiative to participate in the Changhua County B&B Association and visit and exchange activities, and have new information about tourism at any time
4-2.	Participate in tourism promotion activities to increase the exposure of the homestay
4-3.	The rationalization of various promotional discounts for room rates is combined with the pricing scheme of small travel bags of local merchants
4-4.	Running FB, LINE and other communities makes the B&B have exposure than setting up intersection signs
4-5	Set up an official website for the image of your own homestay, and update it with sufficient information and activities
4-6.	Combined with local food and agriculture education, planning local small travel itineraries of literary and artistic works, combined with B&B space art and culture joint exhibition and sales, joint marketing activities, package sales, and create a win-win situation
4-7.	Through all major domestic and foreign reservation networks, increase the sales window
4-8.	Through online celebrity shooting, specific print magazine advertisements, community yearbook advertisements, combined with travel agencies to jointly market
4-9.	Make a mascot printed with the B&B logo to give to guests and increase the number of returning guests

4-10. Take the initiative to contact the welfare committees of major companies and associations to provide discounts for stay-in packages

The content of the questionnaire prepared by the homestay vocational competency analysis team is as follows:

After the expert questionnaire was sent to 10 experts to fill in the answers, and the questionnaire was collected and sorted, we used the SPSS K-S Z value test (Kolmogorov-Smirnov Z) of EQ emotion management competency facets shown in Table 5.

According to Table 5, 3 sub-items of EQ emotion management ability are extremely significant: "***", items 1-7, 1-8, and 1-10. There is 1 sub-item that is significant "**", items 1-6. The four sub-projects of this dimension are recognized by experts.

Table 5. EQ emotion management competency facets.

Indicator label	Mean	SD	Z value	P value	Mean of Domains	Rank of Domains
1-1	5.000	2.055	1.265	0.082	4.41	4
1-2	4.300	2.003	1.039	0.23		
1-3	5.500	1.716	1.265	0.082		
1-4	1.700	1.494	0.949	0.329		
1-5	1.800	1.751	1.107	0.172		
1-6	1.800	2.201	1.491	0.023		*
1-7	6.300	1.059	1.897	0.001		**
1-8	5.800	1.989	1.897	0.001		**
1-9	5.400	1.578	1.265	0.082		
1-10	6.500	0.707	1.897	0.001		**

* $p < 0.05$, ** $p < 0.01$

After the expert questionnaire was sent to 10 experts to fill in the answers, and the questionnaire was collected and sorted, we used the SPSS K-S Z value test (Kolmogorov-Smirnov Z) of SK (skill) technical capability facets shown in Table 6.

According to Table 6, there are 4 sub-items 2-6, 2-7, 2-8, and 2-10 that are extremely significant "***" and 1 sub-item 2-9 which are significant "**", and the four sub-items of this dimension are recognized by experts.

Table 6. SK (skill) technical capability facets.

Indicator label	Mean	SD	Z value	P value	Mean of Domains	Rank of Domains
2-1	3.700	2.312	0.632	0.819	5.24	2
2-2	3.800	1.317	1.265	0.082		
2-3	5.000	2.000	1.054	0.216		
2-4	3.600	1.578	1.265	0.082		
2-5	4.800	2.098	0.949	0.329		
2-6	6.200	1.619	2.214	0.000		**
2-7	6.600	0.966	2.530	0.000		**
2-8	6.200	1.135	1.897	0.001		**

2-9	5.800	1.476	1.581	0.013	*
2-10	6.700	0.483	2.214	0.000	**

* p<0.05, **p<0.01

After the expert questionnaire was sent to 10 experts to fill in the answers, and the questionnaire was collected and sorted, we used the SPSS K-S Z value test (Kolmogorov-Smirnov Z) of aspects of financial and business management capabilities shown in Table 7.

According to Table 7, there are 4 sub-items of the reliability and validity of financial quotient management ability: 3-1, 3-2, 3-5, and 3-6 are extremely significant.

Table 7. Aspects of financial and business management capabilities.

Indicator label	Mean	SD	Z value	P value		Mean of Domains	Rank of Domains
3-1	6.600	0.699	2.214	0.000	**	5.59	1
3-2	5.900	1.524	1.897	0.001	**		
3-3	6.000	0.667	0.949	0.329			
3-4	5.900	0.876	1.265	0.082			
3-5	4.300	0.949	1.897	0.001	**		
3-6	6.500	0.707	1.897	0.001	**		
3-7	4.600	1.838	1.160	0.136			
3-8	6.100	0.738	0.949	0.329			
3-9	4.000	2.494	0.813	0.523			
3-10	6.000	1.054	1.265	0.082			

* p<0.05, **p<0.01

After the expert questionnaire was sent to 10 experts to fill in the answers, and the questionnaire was collected and sorted, we used the SPSS K-S Z value test (Kolmogorov-Smirnov Z) of marketing and promotion management capabilities shown in Table 8.

According to Table 8, there are 4 sub-items of 4-1, 4-2, 4-3, and 4-6 of the reliability and validity of marketing and promotion management capabilities, and 4-1, 4-2, 4-3, and 4-6 are extremely significant, and there are 3 sub-items, 4-4, 4-5, and 4-9 are significant, and the 7 sub-items of this aspect are recognized by experts.

Table 8. Marketing and promotion management capabilities.

Indicator label	Mean	SD	Z value	P value		Mean of Domains	Rank of Domains
4-1	6.100	1.449	2.214	0.000	**	5.1	3
4-2	6.500	0.850	2.214	0.000	**		
4-3	1.400	2.221	1.762	0.004	**		
4-4	4.700	2.541	1.446	0.031	*		
4-5	6.300	0.823	1.581	0.013	*		
4-6	6.600	0.699	2.214	0.000	**		
4-7	4.800	1.476	0.949	0.329			
4-8	4.700	1.829	0.632	0.819			

4-9	4.700	1.567	1.581	0.013	*
4-10	5.200	1.135	1.265	0.082	

* p<0.05, **p<0.01

3. Results

The equations are sorted by the mean of the four major facets, and the order is: Domain 3--> Domain 2--> Domain 4--> Domain 1. These ranking orders have received priority attention from experts, and the experts agree that the performance ability of B&B businesses should focus on financial management ability. The significant details derived from the expert questionnaire are summarized as follows:

3.1. The Core Aspects of Financial and Business Management Capabilities Are Shown in Table 9

From Table 9, it is known that experts strongly agree with the project (3-1: Rationalization of B&B room price planning to ensure that tourists' accommodation expenses are accurately accounted for) that the room price of B&B should be in line with the balance between local price level and cost and profit, and it is necessary to ensure that tourists' room admission fees are accounted for. Project (3-2: Combined with the co-sales and pricing power of vacant rooms in adjacent B&Bs) strongly agrees, experts believe that in the joint sales and co-sale of rooms, B&Bs should have this ability, the number of rooms in general B&Bs is limited, and it is often impossible to accommodate group guests who travel with families, and if there is joint co-sales, you can create a win-win opportunity. Project (3-5: B&B should apply for an international travel card/co-ordination/invoice, which is convenient for tourists to report and obtain from the company, and B&B becomes a corporatized business) is extremely recognized, B&Bs are generally professional business partners, and they are very careful to make B&Bs distinctive, and tourists need to report company accounts to obtain invoice vouchers, so it is natural for B&B to become a full-time business, rather than a sideline business. Project (3-6: Rationality of Financial Planning Costs and Profits and Losses of Buying or Renting a Homestay) strongly agrees that the biggest cost of a homestay is legal real estate, and the purchase of a house to operate a homestay requires great attention to the reasonableness of financial planning and the setting of cost profit and loss and homestay room price charges, to happily run a homestay with profit prospects. The above 4 items are the core competencies of the B&B profession in the financial and business management aspects that experts highly agree with (**).

Table 9. The core aspects of financial and business management capabilities.

Indicator label	Mean	SD	Z value	P value		Mean of Domains	Rank of Domains
3-1	6.600	0.699	2.214	0.000	**	5.59	1
3-2	5.900	1.524	1.897	0.001	**		
3-5	4.300	0.949	1.897	0.001	**		
3-6	6.500	0.707	1.897	0.001	**		

* p<0.05, **p<0.01

3.2. The Core Aspects of SK (Skill) Technical Capability Facets Are Shown in Table 10

From Table10, I learned that experts strongly agree with the project (2-6: B&B housekeepers need to study housekeeping cleaning and storage courses) (**), due to the declining birthrate, there is a general shortage of housekeeping staff in B&Bs, and it is an extremely important core competency for B&B housekeepers to learn correct cleaning and storage skills through further study. Project (2-7: To further study interpersonal communication and coordination skills, experience sharing, to

exchange tourists from all over the world) Strongly agree (**), that the reason why many travelers like to live in B&Bs is because of the interpersonal temperature and exchange experience sharing of B&Bs, and it is extremely helpful for B&B housekeepers to study this kind of course. Project (2-8: To learn to return to zero and restart, the enthusiasm to be curious about new things and re-learn) Extreme agreement (**), the homestay housekeeper needs to receive travelers from different places every day and must maintain the "pure heart", learn to return to zero and restart, and be curious about new things and re-learn the enthusiasm ability, so that running a homestay is young and happy. Project (2-9: It is necessary to have the ability to study space design courses and find out the characteristics of B&B management) General recognition (*), characteristic B&Bs often attract many tourists to visit, so it is extremely important for B&B housekeepers to study relevant space design courses. Item (2-10: Have the ability to prioritize work and book rooms to prevent overselling) Strongly agree (**). Many B&Bs are oversold during consecutive holidays, resulting in the situation that tourists have nowhere to stay, so B&B housekeepers need to have the ability to prioritize work to avoid overselling rooms. The above 4 items are the core competencies of the B&B profession that are highly recognized by experts (**), and 1 item is the core competencies of the B&B profession in the technical aspects of the (SK) skills and techniques that are generally recognized by the experts.

Table 10. The core aspects of SK (skill) technical capability facets.

Indicator label	Mean	SD	Z value	P value		Mean of Domains	Rank of Domains
2-6	6.200	1.619	2.214	0.000	**	5.24	2
2-7	6.600	0.966	2.530	0.000	**		
2-8	6.200	1.135	1.897	0.001	**		
2-9	5.800	1.476	1.581	0.013	*		
2-10	6.700	0.483	2.214	0.000	**		

* p<0.05, **p<0.01

3.3. The Core Aspects of Marketing and Promotion Management Capabilities Are Shown in Table 11

From Table 11, it is known that the experts are interested in the project (4-1: Take the initiative to participate in the Changhua County B&B Association and visit and exchange activities, and have new tourism information at any time) Strongly agree (**), the B&B housekeeper needs to take the initiative to join the Changhua County B&B Association and visit and exchange activities when operating on weekdays and to update new information on sightseeing activities at any time. Project (4-2: Participate in tourism promotion activities to increase the exposure of homestays) Strongly agree (**) that if homestay operators step out of their comfort zone and take the initiative to participate in tourism promotion activities and exhibitions, etc., it is a very positive and helpful ability to increase the exposure of homestays and the popularity of visitors. Project (4-3: Rationalization of various promotional discounts on room rates combined with the pricing scheme of local merchants' small travel packages) Strongly agree (**) that the room price of homestays should be reasonably calculated at the level of local prices, combined with local small businesses to provide discounted package trips, to expand the participation of tourists. Project (4-6: Combined with local food and agriculture education, planning local small travel itineraries of literary and artistic works, combined with B&B space art and culture joint exhibition and sales, joint marketing activities, package sales, and creating a win-win situation) Extremely agree (**), B&B belongs to the locomotive of local stores, accommodation drives the sales of local store goods and catering, combined with local ingredients, food and agriculture education, reducing the carbon footprint of food, combined with literary and artistic travel, and jointly organizing activities to create a win-win situation, which is an extremely important ability indicator. Project (4-4: Running FB, LINE and other communities to make B&Bs

have exposure is better than setting up intersection signs) General Recognition (*), In the era of online AI, there are many channels for marketing, and the ability to market through technology is important. Project (4-5: Establish an official website for the image of your homestay, and update it with sufficient information) It is also important to have a general identity (*) and have your own website to inform you about various activities. Project (4-9: Make a mascot printed with the homestay logo to give to guests and increase returning guests) The general recognition (*) and the large number of returning guests of the homestay represent that the homestay is very distinctive, which will attract tourists to stay again, and the production of mascots printed with the homestay logo to give to tourists can increase the number of returning guests, which is one of the important marketing capabilities. The above 4 items are the core competencies of experts who are highly recognized (**), 3 items are the abilities of general recognition (*), and they are also the professional core competencies of B&Bs in the marketing and promotion management aspects.

Table 11. The core aspects of marketing and promotion management capabilities.

Indicator label	Mean	SD	Z value	P value		Mean of Domains	Rank of Domains
4-1	6.100	1.449	2.214	0.000	**	5.1	3
4-2	6.500	0.850	2.214	0.000	**		
4-3	1.400	2.221	1.762	0.004	**		
4-4	4.700	2.541	1.446	0.031	*		
4-5	6.300	0.823	1.581	0.013	*		
4-6	6.600	0.699	2.214	0.000	**		
4-9	4.700	1.567	1.581	0.013	*		

* p<0.05, **p<0.01

3.4. The Core Aspects of EQ Emotion Management Competency Facets Are Shown in Table 12

From Table 12, you can see the expert's comments on the item (1-7: When you encounter the previous irrational guest, you can immediately change from excitement and anger to a happy mood to receive the next passenger, without being affected. Strongly agree (**)) that when serving different groups of travelers, the B&B should not be affected by the mood of the previous group of travelers, and the B&B housekeeper should immediately change the happy mood to serve the next group of travelers. Project (1-8: Tenants require a large refrigerator to use the kitchen to barbecue, among which the B&B stipulates that barbecue is not allowed, at this time it should not be accepted for the sake of performance, and if the customer cannot accept it, the customer should be refused to stay) is extremely agreed, because in some areas, such as the B&B on the mountain, the Forestry Bureau stipulates that the barbecue cannot be made outdoors, for fear of causing forest fires, so the B&B needs to have the ability to resist the temptation to adhere to the business regulations. The project (1-10: You will motivate employees to take the initiative to face the needs and services of travelers, and improve evaluation) strongly agrees, and experts believe that the ability of homestay housekeepers to provide rewards and motivate employees to take the initiative to serve travelers is a very positive help in running a homestay. Items (1-6: If the passenger exceeds the latest check-in time of the day, the counter staff should continue to wait for the guest, and the customer-first system is infinitely tolerant) generally agree experts believe that the passenger exceeds the check-in time, it may be caused by the road conditions of the journey, if the counter service staff has contacted the passenger, the waiter has free time to wait, otherwise, you can also contact the passenger to inform the location of the room key and the room password. Through the K-SS Z test, the above 4 items were found to be the major occupational core competency achievements in the EQ emotion management ability that experts strongly agree with (**) and generally agree with (*).

Table 12. The core aspects of EQ emotion management competency facets.

Indicator label	Mean	SD	Z value	P value		Mean of Domains	Rank of Domains
1-6	1.800	2.201	1.491	0.023	*	4.41	4
1-7	6.300	1.059	1.897	0.001	**		
1-8	5.800	1.989	1.897	0.001	**		
1-10	6.500	0.707	1.897	0.001	**		

* p<0.05, **p<0.01

4. Discussion

The above major achievements and the four major aspects of the ability of B&B business performance, experts put forward 15 items of extreme recognition (**) and 5 items of general recognition (*), with a total of 20 core competencies of B&B occupation, which is provided to the Government Tourism Administration and the tourism bureaus of counties and cities, as well as those who have already operated B&B or friends who want to enter the B&B industry in the future, an extremely important reference for the core professional competence of B&B business performance in Taiwan.

The 20 major professional core competencies of B&B business performance provided in this study echo the observation and practice perspective of keeping pace with the times and are also the core competencies to be considered when entering the B&B industry in addition to the human factor in the future. In Taiwan, this research result can be used as a basis to provide very important suggestions for the future research direction of AI-automated B&B.

5. Conclusions

The benefits generated by this study provide a reference for people who have dreams and ideas about the management of homestays, as well as the time and place when retired veterans change jobs, and provide suggestions for promoters of related tourism work. As well as to provide relevant industry tourism administrative units, in the promotion of B&B education and training, should focus on business ability and benefit analysis, to guide the progress of the B&B tourism industry friends in the direction of progress, but also for the future school in the tourism department education, focus on B&B vocational ability training, to meet the needs of the B&B industry of elites and talents. If you want to do a good job, you must first sharpen your tools, in the skills research of B&B, to provide good reference research material for friends who have B&B dreams and want to enter the B&B industry, to obtain relevant functional licenses first, and enrich the all-round ability of B&B management, this study provides a detailed research direction, so that the B&B industry has not yet entered the B&B industry, as well as the B&B industry friends who have entered the B&B industry, a direction and ability to improve their B&B.

It is generally said that interlacing is like separating mountains, but this study is extremely important material for a professional ability reference for friends who have dreams of a homestay. Shorten the road that has taken a lot because you don't understand the homestay industry, and enter the normal business profit model of the homestay as soon as possible. This study has played a preliminary role in the discussion of the essence of the ability of retired veterans to change careers to run the homestay industry, from towns and villages in Taiwan, after retirement in their respective hometowns to develop through the experience of the homestay industry to share the characteristics of tourists, by the homestay owners themselves to introduce and promote the culture of their hometown to the guests who come to stay, tourists from all over the world, there are also many foreign tourists, through the serious management of homestay housekeepers to share the local culture and humanities, but also the front line of national diplomacy. Of course, the B&B business is all-

round, understanding the skills are more comprehensive, cross-field generalists, is a great need for talents, in this regard, the B&B career platform provides cross-domain transfer to operate B&B friends, there are more advantages, through this study, this link can be strengthened, vocational skills training, ability to cultivate, the establishment of talents, but also a representation of whether a country is strong, cross-field talents, is the talent and education policy that countries around the world are vying for, and the B&B operation is a cross-field, by the emotional control of the service industry, and then to the strengthening of talent skills, and then have the ability to do more comprehensive marketing, but also pay attention to financial and accounting skills to make the B&B operate normally and profit, and achieve the goal of sustainable operation.

From the above, the relevance of this study to promote and introduce local culture, history, and culture preservation in Taiwan's homestay is very important because, with the homestay platform, cultural exchange and experience sharing are more convenient on the homestay platform.

Author Contributions: The authors contributed meaningfully to this study. Hsu, C.-T., Yao, K.-C., and Ma, P.-C. — research topic; Hsu, C.-T. and Ma, P.-C. — data acquisition and analysis; Hsu, C.-T. — methodology support; Hsu, C.-T. — original draft preparation; Hsu, C.-T. — writing review and editing. The authors have read and agreed to the published version of the manuscript.

Funding: Not applicable.

Institutional Review Board Statement: Not applicable.

Informed Consent Statement: Not applicable.

Data Availability Statement: Not applicable

Conflicts of Interest: The authors declare no conflict of interest.

References

1. Bui, Duc Huu, Anh Thi Tu, Le (2023). "Improving employee engagement through organizational culture in the travel industry: Perspective from a developing country during Covid-19 pandemic." *Cogent Business & Management* 10(2).
2. Gatti, Matteo, Ceccato, Irene., Di Crosta, Adolfo, La Malva, Pasquale, Bartolini, Emanuela, Palumbo, Rocco., Di Domenico, Alberto., Mammarella, Nicola. (2023). "Assessing Space Tourism Propensity: A New Questionnaire for Future Space Tourists." *Aerospace* 10(12).
3. Krejcie, Robert V, & Morgan, Daryle W (1970). Determining Sample Size for Research Activities. *Educational and Psychological Measurement*, 30(3), 607-610.
4. Qiu, Hanqin, Chen, Dongzhi, Lyu, Jiaying, He, Huiwen, Li, Chenxi (2021). "Affinity-seeking strategies of homestay hosts: Scale development and validation." *Journal of Hospitality and Tourism Management* 49: 195-203.
5. Kanimozhee, S. and S. Seelam (2023). "Analysis of Non-workers Activity-Travel Mode Choice Behaviour for the Effective Usage of Sustainable Transportation Infrastructure." *IOP Conference Series. Earth and Environmental Science* 1280(1): 012045.
6. Eugene Tafadzwa, Maziriri Mashapa, Matilda Modjadji Brighton, Nyagadza Mabuyana, Brian (2023). "As far as my eyes can see: Generation Y consumers' use of virtual reality glasses to determine tourist destinations." *Cogent Business & Management* 10(3).
7. Njilu, Morris Karithi (2023). "Branding and Strategic Positioning For Enhanced Performance among Online-Based Companies: An Empirical Study on Airbnb." *SIASAT* 8(1): 40-50.
8. Rossetti, Giulia (2023). "Applying Kolb's Experiential Learning Theory to an Event Management Course: Practical Guidelines for Educators." *Event Management* 27(7): 1025-1040.
9. Tang, Juan and Xi, Zhang (2024). "A comparative study of emotional solidarity between homestay hosts and tourists." *Journal of Travel Research* 63(1): 153-174.
10. Dadashzadeh, Mohammad (2023). "DATA-DRIVEN DECISION-MAKING IN A MANAGEMENT INFORMATION SYSTEMS COURSE: THE CASE OF ECOTOURISM TRAVEL AGENCY." *International Journal of Business Research and Information Technology* 10(1): 26-44.

11. Cai, Wenjie McKenna, Brad Waizenegger, Lena (2020). "Turning it off: Emotions in digital-free travel." *Journal of Travel Research* 59(5): 909-927.
12. Qin-Xia, Liu (2023). "Analyzing the innovation ability of listed companies in the core area of the Huaihai economic zone." *PLoS One* 18(5).
13. Zhang, Hangtian (2023). "Career Planning and Career Education for Contemporary College Students." *The Educational Review, USA* 7(7): 1006-1009 ,
14. Cardona, Hector Lara-Alvarez, Carlos Parra-González, Ezra Federico Villalba-Condori, Klinge (2023). "Virtual Tours to Facilities for Educational Purposes: A Review." *TEM Journal* 12(3): 1725-1731.
15. Xiang, Zheng Wang, Dan O'Leary, Joseph T. Fesenmaier, Daniel R. (2014). "Adapting to the Internet: Trends in Travelers' Use of the Web for Trip Planning." *Journal of Travel Research* 4(54): 511-527.
16. Gebremeskel, Eleni; Woldetensae, Berhanu; Woldeamanuel, Mintesnot (2023). "Travel mode preference in Addis Ababa, Ethiopia: empirical observations." *Urban, Planning and Transport Research* 11(1).
17. Bross, Leslie Ann Wood, Charles L. Masud, Andy Fredrick, Darcy Vicchio, Janie N. (2023). "Teaching Travel Skills with a Ridesharing Application to Young Adults with Intellectual and Developmental Disabilities." *Education and Training in Autism and Developmental Disabilities* 58(4): 441-455.
18. Nur Niswah Hasina Mohammad Amin^{1*}, Amelia Natasya Abdul Wahab², Nur Fazidah Elias³, Ruzzakiah Jenal⁴, Muhammad Ihsan Jambak^{5*}, Nur Afini Natrah Mohd Ashril⁶ (2024). "A Lean Service Conceptual Model for Digital Transformation in the Competitive Service Industry." *International Journal of Advanced Computer Science and Applications* 15(1).

Disclaimer/Publisher's Note: The statements, opinions and data contained in all publications are solely those of the individual author(s) and contributor(s) and not of MDPI and/or the editor(s). MDPI and/or the editor(s) disclaim responsibility for any injury to people or property resulting from any ideas, methods, instructions or products referred to in the content.