The present research aims to compare the performance perception of large Brazilian hotels, from the perspective of customers and managers. Since the adequate perception of (dis)satisfaction by the managers allows improvements to be implemented, in order to improve the service provided. For the data collection, as far as customer satisfaction was concerned, the general evaluations of the hotels (“popularity index”) were consulted on the TripAdvisor and Trivago websites, in order to capture the perception of managers regarding customer satisfaction, a structured questionnaire was used. The results were analyzed using Student’s t-test, which pointed out that there was no significant difference between customer satisfaction and managers’ perception. Factors pointed out by customers as decisive in the assessment relate primarily to the service provided and just in a second moment the physical structure of the hotels. The research contributed to the literature in that it contemplates the understanding of the technology as materiality necessary for the connection of the guests with the hotel. In this perspective, the consultation of sites that include the evaluation of clients by the managers, as well as the results of this research, lead to the reassessment of operational strategies and management goals based on the requirements understood by the client as essential for a satisfactory hosting, acting as tools for hotel management, and in another perspective allows the client to transform the place where he/she is staying, in what he/she understands as ideal.

KEY WORDS: Organizational performance, management tool, hotels.