The main purpose of this study is to examine whether customer satisfaction influences financial performance in the hospitality and tourism industry. More specifically, the objectives of this study are threefold: (1) to compare the level of customer satisfaction between the hospitality and tourism industry and the manufacturing industry, (2) to empirically examine the financial performance of customer satisfaction within the context of the hospitality and tourism industry, and (3) to compare the extent to which customer satisfaction performs financially between the hospitality and tourism industry and the manufacturing industry. Applying the American Customer Satisfaction Index (ACSI) as an exploratory variable, this study measures a firm’s profitability (i.e., profit margin, return on assets, and return on equity) and value (i.e., Tobin’s q and market value added) as indicators of financial performance in the hospitality and tourism industry (i.e., hotels, restaurants, and airlines). The study suggests that there is a significant mean difference in the level of the customer satisfaction between the hospitality and tourism industry and the manufacturing industry. Furthermore, the ACSI has a positive impact on the return on equity in the hospitality and tourism industry, but no significant impact in the manufacturing industry. The implications of the results are discussed.