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Balancing between Profitability and Sustainability: A Holistic Examination of the Tourism Industry's Environmental and Social Impacts

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Abstract

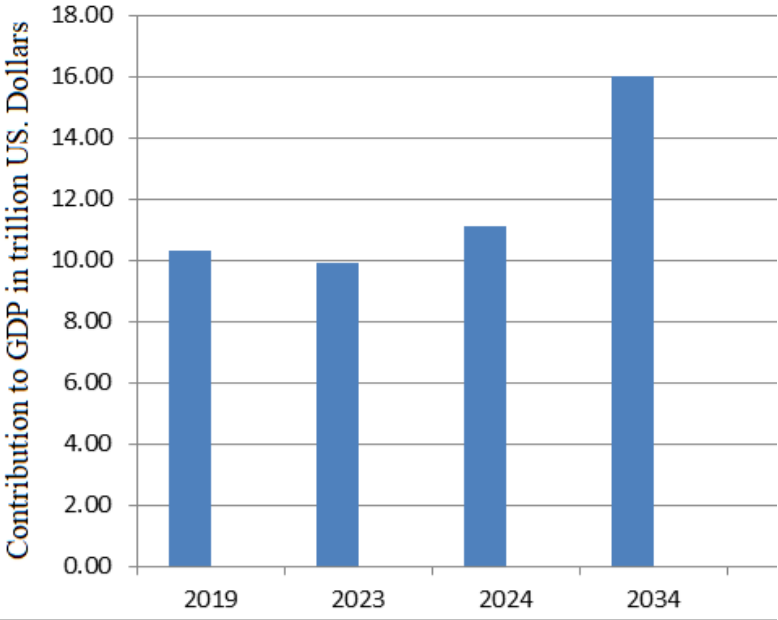
This article examines the tourism industry based on the concepts of sustainable development, highlighting the importance of prioritizing social development and environmental conservation. As more nations focus on this sector as a key driver of economic advancement, increasing concerns have arisen regarding the environmental and social impacts of this growth, which cannot be disregarded in the context of sustainable development principles. This article aims to take a holistic look at the tourism industry, albeit briefly, and highlight potential challenges that could significantly impact its profitability. The article not only presents verifiable data on tourism industry revenue generation, but also discusses factors that could potentially diminish this income due to the lack of adherence to sustainable development principles.

Keywords: Tourism industry, sustainable development, GDP, supply, demand, carbon footprint, systematic approach.

Tourism and sustainable development

The tourism industry has become one of the key sources of economic growth by generating income and employment around the globe, especially among those countries that do not have fossil fuels. The global tourism market size is expected to surpass 2019 by 2023, reaching an estimated \$2.29 trillion (Naisbitt et al., 2020). As can be seen in Figure 1, travel and tourism have a significant contribution to the gross domestic product (GDP) around the world, and according to predictions, this contribution will reach 16 trillion US dollars in 2034 (Statista, 2024).

Figure 1: Total contribution of travel and tourism to gross domestic product (GDP) worldwide in 2019 and 2023, with a forecast for 2024 and 2034 (in trillion U.S. dollars)

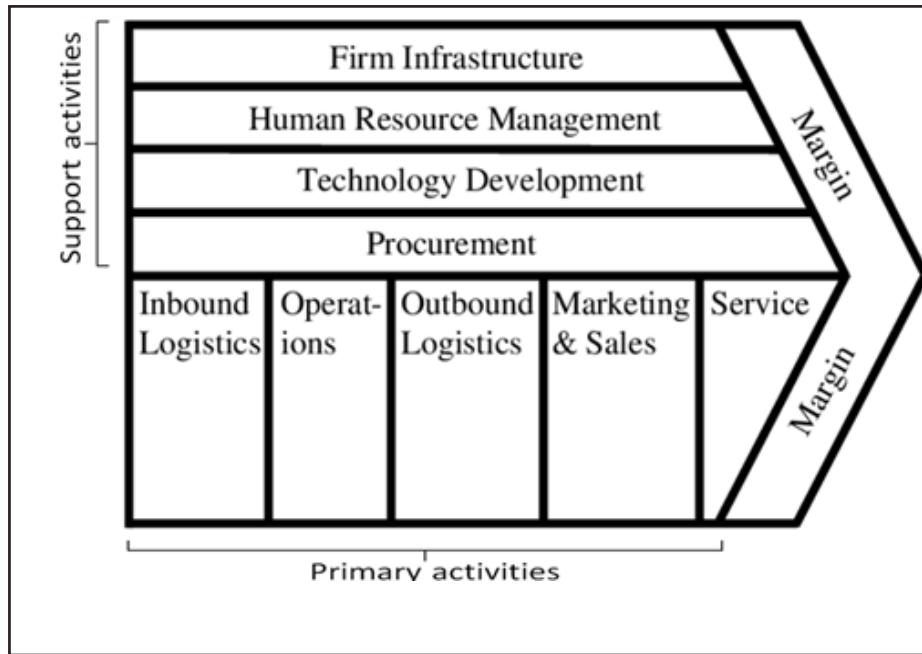


Note: *Total contribution of travel and tourism to GDP worldwide, 2019-2034.* by Statista, 2024 (<https://www.statista.com/statistics/233223/travel-and-tourism-total-economic-contribution-worldwide/>).

Leakage in Tourism: The Hidden Drain of Foreign-Controlled Profits

In those countries, another harsh truth in the tourism industry is known as “leakage” (Becken, S 2017a). This term signifies that the tourism industry is predominantly controlled by foreign investors, with profits expatriating the country instead of benefiting local government or citizens. She (2017b) points out that Thailand, ranked as the fourth most popular tourist destination globally, should be wealthy if tourism effectively distributed wealth and alleviated poverty. In 2016 alone, international tourism generated a staggering \$54 billion in revenue for the country. The less control on such an industry’s value chain, the more leakage would be inevitable. According to Porter (1985a), the value chain concept is rooted in the process-oriented approach to organizations, viewing a manufacturing or service organization as a system consisting of subsystems handling inputs, transformation processes, and outputs. These activities involve resource acquisition and consumption such as money, labor, materials, equipment, buildings, land, administration, and management. The way value chain activities are executed impacts costs and influence profits. As seen in Figure 2, a generic value chain consists of two main activities: support and primary.

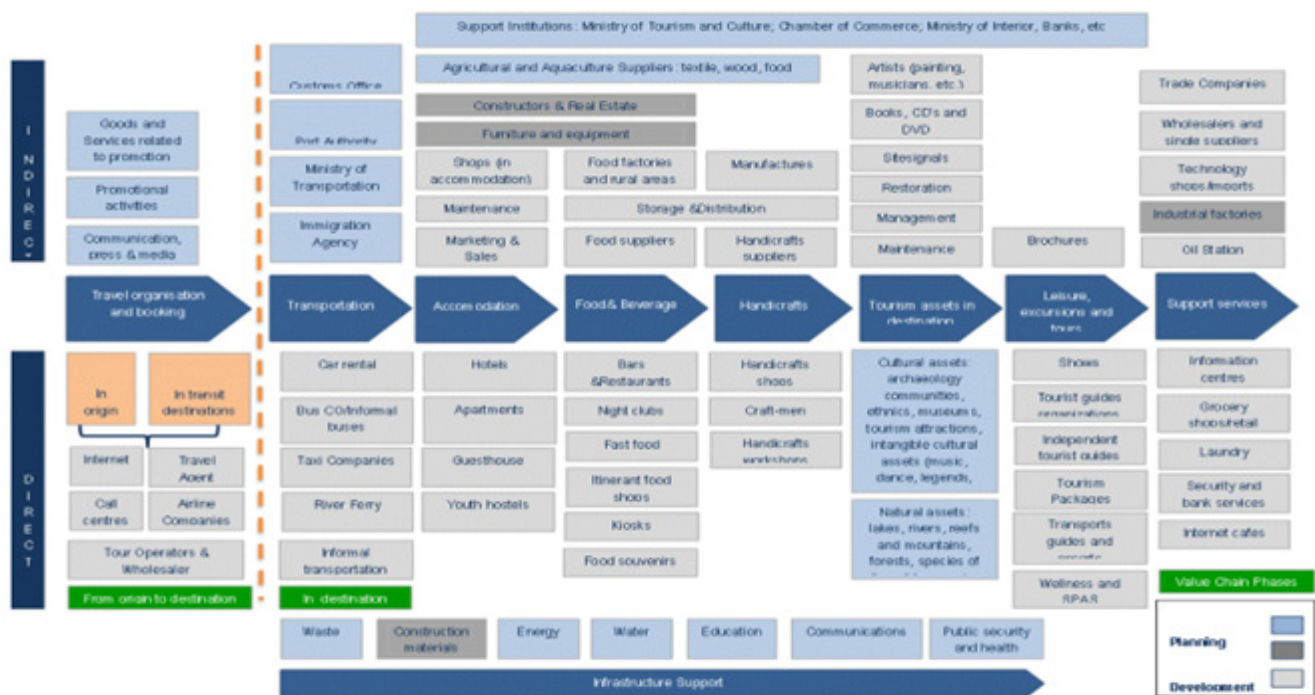
Figure 2: The generic value chain



Note: From *Competitive Advantage: Creating and Sustaining Superior Performance* (p. 37), by M. E. Porter, 1985, Simon and Schuster.

He (1985b) claims that primary activities center on physically creating the product, selling it, and delivering it to the customer. Meanwhile, support activities aid primary activities and each other by furnishing purchased inputs, technology, human resources, and various functions across the company. With a better understanding of each industry, through Tailoring, the generic value chain model can be changed according to the desired industry and the sub-branches of primary and supporting activities can be defined more accurately. There are various proposed tourism value chain models, one of which can be seen in Figure 3 (WTO, 2024).

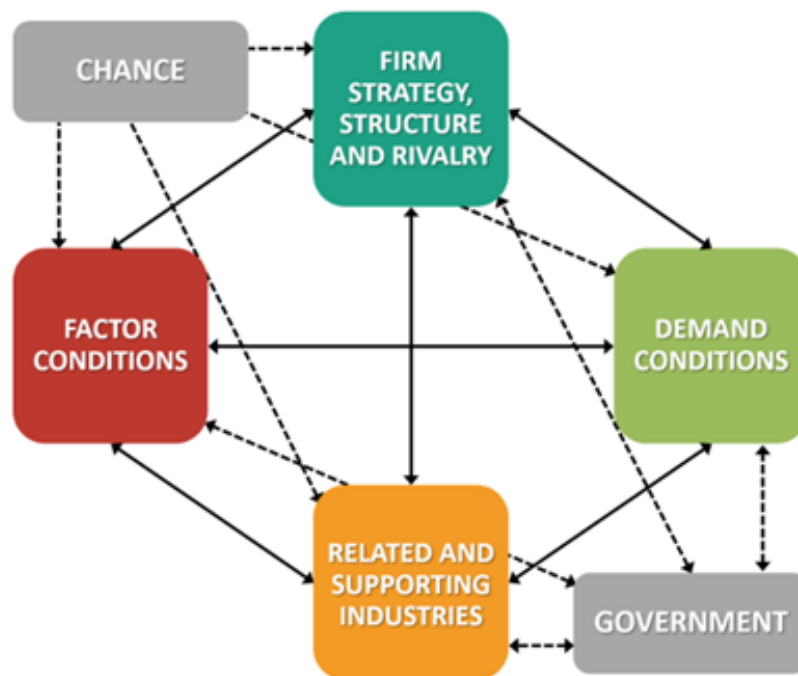
Figure 3: Tourism value chain



Note: From *Aid for Trade and Value Chains in Tourism* (p. 45), by Organisation for Economic Co-operation and Development, World Trade Organization, & WorldTourism Organization, 2013, OECD/WTO/UNWTO.

Only reading the titles of the above model boxes shows the breadth and complexity of the primary and supportive activities involved in the tourism industry. For instance, consider a scenario where a country lacks the essential infrastructure and administration in the hotel sector. This encompasses various subcategories like lodging services, food and drink offerings, tourism, transportation, and events. Consequently, it may need to outsource the necessary services in these areas. Outsourcing such services can also result in reduced profit share, diminished control, and decreased bargaining power. The country's other value chains can compensate for the deficiencies in the tourism-related value chain through strategies like vertical (backward/forward) or horizontal integration, then the profit can nationally be retained or else it will expatriate. The mentioned items lead us to Porter's (1990) diamond model, in which four main forces include demand conditions, supporting and related industries, the nature, and intensity of local competition, as well as factor conditions, and two peripheral forces including chance and government (see Figure 4) play vital roles in increasing the competitiveness of a country.

Figure 4: Porter's Diamond Model of National Competitive Advantage



Note: From *The competitive advantage of nations*, by M. E. Porter, 1990, Harvard Business Review.

According to the model, without related and supporting industries stemming from commercial and professional infrastructure, the tourism industry will lack essential support and is likely to fail. Factor conditions also could refer to climate, distance to the coastline, landlockedness, availability and type of natural resources, and land features, which can flourish or stifle the tourism industry. The strategy, structure, and competition of companies refer to the market situation in which the closer the market is to a competitive free market, for example, the companies in the tourism industry will be better equipped to endure market disruptions like COVID-19. Furthermore, when there is a strong demand for domestic tourism, companies in the industry will be better equipped to offer competitive services in international tourism. Governments should also provide the conditions for the flourishing of the tourism industry with appropriate policies, such as shortening the time for issuing tourist visas. Chances for boosting tourism revenue should not be overlooked, and discovering historical artifacts in a country is one such opportunity. So far, we have focused on the profitability aspect of the tourism industry and the importance of increasing social welfare simultaneously. Next, we will shift our attention to the environmental issues arising from the tourism sector. Because neglecting environmental issues strongly affects economic growth and social welfare.

Going Green: Measuring Environmental Impact Through Carbon Footprint Analysis

To determine whether an industrial activity is environmentally friendly, the carbon footprint can serve as a direct and valuable indicator. This is due to the fact that carbon is recognized as the primary factor in causing global warming, resulting in events such as fires, floods, drought and super storms, as well as high heat and sea level rise. There are different definitions of this index and some scientists consider methane emissions and use the term greenhouse gases. According to Wright (2011), “A measure of the total amount of carbon dioxide (CO₂) and methane (CH₄) emissions of a defined population, system or activity, considering all relevant sources, sinks and storage within the spatial and temporal boundary of the population, system or activity of interest. Calculated as carbon dioxide equivalent using the relevant 100-year global warming potential (GWP100).” World Economic Forum (2024a) states that the travel and tourism sector contributes 10% of the worldwide GDP, provides employment for 320 million individuals, and is responsible for generating one out of every five new jobs. However, recent research suggests that this industry’s influence on global carbon emissions stands at around 8% (WEF, 2024b). As a case in point, the contribution of the aviation industry, one of the major components of the global tourism sector, to global greenhouse gas emissions is 1.9 percent. Apparently, the higher the income from industrial activities, the higher the costs caused by natural disasters and the reason for that is not observing the environmental effects of such activities. While at the UN Climate Change Conference (COP21) in Paris (United Nation climate change, 2024), 196 members pledged to prevent the average global temperature from rising above 1.5 degrees Celsius above pre-industrial levels, observations show that this pledge, due to countries’ irresponsible focus on economic growth, has not been achieved. Therefore, companies active in any industry, including tourism, should pay attention to the environmental consequences of their economic activities and try to reduce their carbon footprint. Such an approach is called corporate social responsibility. That is, as White and Bruton (2017) claim, “corporate social responsibility (CSR) is the inclusion of public interest into corporate decision-making.” For this reason, companies must carefully monitor the surrounding environment. A systematic approach should be taken. According to Bertalanffy (1950), every system consists of interconnected and interdependent components that are supposed to pursue a common goal. Therefore, in a systemic view, all industrial activities such as the tourism industry are parts of a system, the purpose of this system is to make a profit on the condition of social development and environmental preservation, otherwise the system will fail.

Conclusion

The tourism industry has been the magnificent engine of economic growth in many countries and gained significant priority among economic growth strategies. However, it is a double-edged sword. If such a growth pattern does not pay attention to sustainable development, its cons will be more than its pros. Its disadvantages could be rooted in environmental issues or negligence on social welfare. When the income from tourism is not fairly distributed and the local people do not have a share of it, the opposition is formed against this industry, which can affect its profitability. Also, the inadequacy of infrastructure such as accommodation in tourist destinations can increase prices due to increased demand over supply, affecting local people. Moreover, the local government’s lack of control over the value chain of the tourism industry will cause the income to flow out and the local people will not benefit from it. Therefore, for the sustainable exploitation of the tourism industry, social development should be considered in addition to economic growth. On the other hand, environmental factors should be integrated into all tourism-related activities, with a specific focus on evaluating the extent to which each activity may contribute to environmental degradation, particularly in terms of greenhouse gas emissions and global warming. Overall, in the light of a systematic approach, communities can have a profitable tourism industry, while the environment is preserved and citizens are more prosperous.

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Antecedents and Consequences of Employee-Based Brand Equity: A Case of Tourism Businesses in Middle Highlands of Vietnam

By

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Lac Hong University, Postgraduate Faculty

Abstract

The objective of this study is to determine the antecedents and the consequences of employee-based brand equity (EBBE), namely Organizational Culture (ORC) and Internal Organizational Branding (IOB), and the consequences of EBBE, namely the Organizational Citizenship Behavior (OCB) of employees in tourism businesses in Middle Highlands of Vietnam (MHV). OCB, EBBE, IOB, and ORC are higher-order latent constructs. A survey is performed. The sample with 395 observations is collected by the non-probability method. The respondents are employees of tourism businesses in the MHV. PLS-SEM is utilized, and SmartPLS is used to process the data. Path modeling using the disjoint two-stage approach. Findings confirmed that ORC directly affects OCB and indirectly through EBBE; IOB has a positive direct effect on ORC and EBBE, and the mediating role of EBBE in the relationship between IOB and OCB, as well as between ORC and OCB. This research contributes to the existing literature by empirically investigating the antecedents and outcomes of EBBE. The study gives the tourism businesses in MHV implications for strengthening the EBBE and OCB of employees. The study has some limitations, namely, the technological tools and platforms used in tourism businesses that impact EBBE and modern digital marketing trends in internal branding efforts have yet to be considered.

Keywords: Organizational Citizenship Behavior, Internal Organizational Branding, Organizational Culture, Brand Equity, Employee-Based Brand Equity, Tourism Business, Middle Highlands, Motivational Theories, Social Exchange Theory, Social Identity Theory, Social Learning Theory.

1. Introduction

OCB is pivotal in boosting teamwork, nurturing a positive workplace atmosphere, and elevating the productivity and effectiveness of organizations. It is closely linked with higher levels of job satisfaction, greater employee engagement, and stronger organizational commitment, highlighting the proactivity, conscientiousness, and collective-mindedness of employees. For these reasons, it is imperative for organizations to acknowledge and foster OCB within their teams, as this can create a more harmonious and efficient working environment.

There are several compelling reasons to study OCB. First, OCB represents a broader aspect of work performance that goes beyond merely completing assigned tasks Neale (2019). Second, OCB has a significant impact on both individual and organizational effectiveness and productivity (Susnienè et al., 2021). Additionally, OCB is commonly linked with beneficial outcomes such as enhancing coworker and coworker and managerial interactions, efficient resource utilization, and improving employee retention (Shah et al., 2022). Furthermore, OCB is essential for organizational development, contributing to the establishment of a supportive psychosocial work environment that facilitates the organization's primary functions (Somech and Ohayon, 2019;

Organ and Ryan, 1995). Finally, the understanding of OCB has evolved with several models developed to explore its direction and typology since its introduction (Turner and Connelly, 2021).

Factors affecting OCB can be divided into some levels, such as job factors (Chen and Kao, 2012), internal factors of employee self-satisfaction (Schattke and Marion-Jetten, 2022), and organizational variables (Reizer et al., 2020). In this study, the factors affecting OCB considered are at the individual level, such as employee-based brand equity (EBBE), and organizational level, such as ORC and internal organizational branding (IOB). The concept of brand equity (BE) is used widely by researchers and practitioners. However, a universally accepted BE content and meaning, as well as a measure, has not been forthcoming (Washburn, 2002). Most of the BE research has focused on financial- or customer-based approaches, and EBBE has received limited attention (King et al., 2012). EBBE measures behavioral and cognitive aspects of BE from the perspective of an individual employee (King et al., 2010). In a high labor-incentive service like tourism, employee-customer interaction and the consistency of service delivery are essential, and employees of the brand are a critical part of business processes, so the EBBE approach is crucial. Furthermore, the research EBBE focused on the antecedents and outcomes of the EBBE concept is limited.

ORC is a crucial organizational capital that has vital functions, namely guiding, incentive, cohesion, and constraint functions. It plays a key role in guiding behaviors, shaping attitudes, fostering mutual respect, and promoting consistency. It encourages loyalty, facilitates goal achievement, and establishes organizational identity while also influencing the decision-making process. Research on the impact of ORC on OCB, especially in tourism businesses, is really necessary. However, these studies have not been paid attention to in developing countries, especially Vietnam.

Furthermore, internal branding (IB) has become increasingly relevant in marketing literature as researchers acknowledge that managing a corporate brand extends beyond external strategies to include internal efforts involving employees. Despite the rising interest, there is still no consensus among scholars regarding the antecedents, dimensions, and outcomes of internal branding. The debate around IB remains active, with numerous aspects still requiring exploration. Therefore, investigating the conceptualization of IB and identifying opportunities for future research are essential steps in advancing this field.

This study attempts to fill the above-mentioned gaps by determining the role of EBBE antecedents, such as ORC and IOB, and the consequences of EBBE, such as OCB of employees in the tourism industry – a human-oriented and labor incentive industry. Specifically, IOB, ORC, EBBE, and OCB are higher-order latent constructs that help minimize the number of relationships in the structural model and reduce multicollinearity between the antecedent and latent constructs (Crocetta, 2021). The research space is the tourism industry in MHV.

2. Literature Review

2.1. Motivational theories

The researchers such as Maslow (1954), Deci (1975), Kohlberg (1976), Kegan (1982), Loevinger (1976), etc. proposed five measured sources of motivation: intrinsic process, instrumental, self-concept-external, self-concept internal, and goal internalization. Barbuto et al. (2001) argued that motivational theories work as antecedents for OCB.

2.2. Social exchange theory

Social Exchange Theory (SET) was initially conceptualized by Blau (1986) as involving actions driven by the expected returns from others, though these returns are not specifically defined. Social Exchange (SE) takes place when individuals trust that the other party in the exchange will reciprocate, and the popularity of

the popularity of the theory supports its relevance (Wang et al., 2019). The service-intensive nature of tourism organizations offers a distinctive opportunity to expand SE from internal organizational stakeholders to external ones. SE influences employee attitudes, commitment, and psychological empowerment, key factors driving OCB.

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2.3. Social identity theory

Social Identity Theory (SIT) suggests that individuals derive their self-identity from their group affiliations, as proposed by Turner et al. (1987). Groups are significant sources of personal self-esteem and pride, according to Tajfel (1979). Organizational identification (OID) occurs when an employee feels a sense of belonging to an organization (Ashforth et al., 2008). Strong OID is linked to several positive outcomes at both organizational and individual levels, including organizational effectiveness and OCB. Mehtap and Kokalan (2013) observed that various aspects of corporate reputation impact OCB differently, noting particularly that a reputation for social responsibility directly affects employees' OCB and an indirect effect through organizational commitment. Tourism organizations, characterized by diverse workplaces with employees from varied backgrounds serving a similarly diverse customer base, provide a unique context for exploring these dynamics.

2.4. Social learning theory

Social Learning Theory (SLT) posits that individuals learn new behaviors through observing and imitating others (Bandura, 1971). SLT suggests that behavioral norms and expectations are also acquired by watching role models. When an organization emphasizes the importance of socially responsible behaviors such as OCB, employees are likely to emulate the behaviors displayed by their managers and leaders (Smith, 1983). Emami (2012) found that SLT, in conjunction with social information processing theory, helps elucidate the relationship between OCB at individual and group levels. They contended that since individuals learn from observing others, the likelihood of an individual engaging in OCB is influenced by the group's overall OCB performance. Wright et al. (2010) expanded on this, suggesting that employees also learn from the broader corporate context and demonstrated that corporate citizenship significantly influences individual employees' OCB.

2.5. Organizational Citizenship Behavior

OCB refers to anything that employees choose to do spontaneously and of their own accord, which often lies outside their specified contractual obligations (Green, 2018). Thus, OCB is considered to the positive and constructive actions and behaviors exhibited by employees that go beyond their formal job descriptions. Smith et al. (1983) conceptualized OCB with two dimensions: altruism (behavior aimed specifically at helping the individual) and generalized compliance (behavior reflecting adherence to general rules and norms). Organ et al. (1988) conceptualized the OCB based on five constructs: altruism (ALT), conscientiousness (CSC), sportsmanship (SPT), courtesy (CTS), and civic virtue (CVT). These dimensions reflect organizational behavior. In general, studies confirm that there are five basic components that form OCB, including ALT, CTS, SPT, CSC, and CVT (Kim et al., 2020). This study conceptualizes OCB as a high-order latent construct with

five components: ALT, CTS, SPT, CSC, and CVT.

2.5.1. Altruism

ALT is considered actual employee behavior by helping co-workers or the organization without receiving personal benefit, such as helping a co-worker solve a difficult task or helping a new employee adapt to a new environment (Organ, 1988; Podsakoff et al., 2000). Altruism in the workplace can boost employee morale, productivity, and effectiveness. Therefore, the hypothesis is proposed as follows:

Hypothesis 1-1: ALT is significantly associated with OCB.

2.5.2. Courtesy

CTS is polite and considerate behavior towards other people and other employees. The concept is demonstrated in employees working with colleagues or customers with courtesy and respect, including thoughtfulness and care in communication (Organ, 1988; Podsakoff et al., 2000). Therefore, the hypothesis is proposed as follows:

Hypothesis 1-2: CTS is significantly associated with OCB.

2.5.3. Sportsmanship

SPT involves avoiding complaining when the actions of others cause trouble for the individual. This behavior refers to employees accepting organizational decisions equally, even when they are dissatisfied with them, and without causing unnecessary tension or conflict (Podsakoff et al., 2000). It is about being able to deal with situations that do not go as planned – or negative surprises – and not demonstrate negative behavior when that happens. Therefore, the hypothesis is proposed as follows:

Hypothesis 1-3: SPT is significantly associated with OCB.

2.5.4. Conscientiousness

CSC is an employee's ability to work beyond specific job requirements, including automatically seeking and performing unsolicited tasks, organizing work time effectively, and complying with adhere to organizational rules and procedures (Organ, 1988; Podsakoff et al., 1990). CSC is also understood as behavior that involves a certain level of self-control and discipline and that goes beyond the minimum requirements. Therefore, the hypothesis is proposed as follows:

Hypothesis 1-4: CSC is significantly associated with OCB.

2.5.5. Civic Virtue

CVT involves employees actively participating in organizational activities, including contributing ideas, participating in organizational community activities, and demonstrating commitment and loyalty to the organization (Organ, 1988). It is about how an employee supports their company when they are not in an official capacity. CVT is a type of OCB that creates a sense of community and camaraderie within the organization. Therefore, the hypothesis is proposed as follows:

Hypothesis 1-5: CVT is significantly associated with OCB.

2.6. Organizational Culture

Schein (1992) defines ORC as a pattern of underlying assumptions developed by a group of people and problem-solving abilities from external adaptation and internal integration. Daft (2012) also defined ORC as a set of core values, assumptions, understandings, and norms shared by members of an organization. Denison (1990) identified the four main dimensions of ORC: involvement (INV), consistency (CON), adaptability (ADA), and mission (MIS).

In this study, ORC is conceptualized as a high-order latent construct with four components, namely MIS, ADA, CON, and INV.

2.6.1. Mission

The organization's mission relates to the purpose of the organization's existence, representing the symbolic expression of critical organizational activities (Mersland et al., 2019). The business's success largely depends on how much employees comprehend the MIS and can implement it with intense passion and determination (Yao et al., 2019). The brand mission will help the audience understand the purpose of the business brand and what it aims to accomplish. Therefore, the following hypothesis is posited.

Hypothesis 2-1: MIS is significantly associated with ORC.

2.6.2. Adaptability

According to Pulakos et al. (2000), ADA refers to one's propensity to deal with situations and solve problems ingeniously and creatively. It is the readiness and capacity to alter behaviors in changing environments (McArdle et al., 2007).

Employee ADA relates to the employee's attitude to adjust to the environment willingly and has become an important ingredient for organizational success (Xie and Peng, 2012). ADA also allows employees to perceive customized service delivery better, increasing customer satisfaction (Xie et al., 2019). ADA will assist organizations in addressing quicker customer perceptions and achieving a better quality of service and greater customer satisfaction (Kara et al., 2013). Therefore, the following hypothesis is posited.

Hypothesis 2-2: ADA is significantly associated with ORC.

2.6.3. Consistency

CON refers to the level of interconnectedness, integration, or cohesion among members in maintaining organizational beliefs, values, and norms (Zheng et al., 2010). Givens (2012) emphasized that CON is crucial for developing a robust ORC, which in turn enhances employee performance within an organization. Therefore, the following hypothesis is posited.

Hypothesis 2-3: CON is significantly associated with ORC.

2.6.4. Involvement

INV relates to the extent to which employees feel a sense of commitment and belonging, including the extent to which they feel they have a say in decisions that affect their work (Suhartanto et al., 2018). INV is also about the extent of employee participation in the organizational processes or are engaged in the thinking and decision-making process (Mu et al., 2018). INV can occur individually or within the context of existing work groups (Croucher, 2010). According to Etzioni (1975), there are three types of INV, namely moral, calculative, and alienative. Therefore, the hypothesis is formulated as follows:

Hypothesis 2-4: INV is significantly associated with ORC.

ORC within a given framework can shape OCB among employees. The results of the study showed that ORC had a positive effect on OCB (Muhdar et al., 2015). Therefore, the hypothesis is formulated as follows:

Hypothesis 2: ORC positively influences OCB.

2.7. Employee-Based Brand Equity

EBBE arises when an employee's brand knowledge (BKL) fosters positive and productive brand-related behaviors that is congruent with the communicated brand identity (Brexendorf and Kernstock, 2007). Defined from an employee perspective, EBBE represents the unique impact that BKL has on employees' interactions with their work environments and cultures (King and Grace, 2010). EBBE aims to embody brand identity in ways that are significant and relevant to employees, enhancing their role fulfillment and responsibilities. Kwon (2013) describes EBBE as the process through which an employee's BKL cultivates brand commitment (BCO), significantly contributing to brand satisfaction, loyalty, and equity. Furthermore, King and Grace (2010) suggest that employees' BKL critically influences their role clarity and BCO, which is not only linked to the brand promise but also leads to behavioral loyalty and attitudinal attachment among employees. Kwon (2013) also acknowledges that a dedicated commitment to IOB research is the most crucial driver of EBBE.

In this study, EBBE is conceptualized as a high-order latent construct with three components: Employee Brand Understanding (BUN), Brand Empowerment (BEM), and BCO.

2.7.1. Employee Brand Understanding

Employee BUN is an increase in employees' perceptions regarding their roles and responsibilities in brand success and their skills in delivering the brand promise (Xiong et al., 2013). That means BUN is the cognitive representation of the brand in employees' minds (Piehler et al., 2016). Thomson et al. (1999) claimed that a good understanding of organizational strategy better prepares employees to identify how their roles can add value to the brand. Therefore, the hypothesis is proposed as follows:

Hypothesis 3-1: BUN is significantly associated with EBBE.

2.7.2. Brand Empowerment

Empowerment involves giving employees the authority and autonomy to make decisions related to their jobs (Bowen and Lawler, 2006). BEM embodies delegating decision-making power to employees to improve performance (Menon, 2001). According to Bateson (1995), empowerment enhances employees' focus on customers, making them more responsible and responsive, boosting both their self-image and the organizational image. Consequently, BEM entails granting employees the freedom to act independently in delivering premier services to safeguard the brand image (BIM). Empowered employees generally feel more positive about their roles and exhibit greater enthusiasm for customer service (Peccei and Rosenthal, 2001). Additionally, empowered employees tend to feel more confident in contributing to the brand's success (Peccei and Rosenthal, 2001). Therefore, the hypothesis is proposed as follows:

Hypothesis 3-2: BEM is significantly associated with EBBE.

2.7.3. Brand Commitment

Burmann and Zeplin (2005) define employee BCO as the extent of employees' psychological attachment to the brand. BCO first leads to brand loyalty before affecting BE (Keller, 2013). Ambler (2003) argues that BCO is the most important measure in determining BE. BCO leads to employees' attitudinal attachment and

behavioral loyalty (King and Grace, 2009). For these reasons, commitment is a key component in determining EBBE. BCO has also been found to positively and significantly affect employees' satisfaction and OCB (King and Grace, 2010). Furthermore, Ambler (2003) considered commitment a vital measure in determining and building BE. Therefore, the hypothesis is proposed as follows:

Hypothesis 3-3: BCO is significantly associated with EBBE.

Mavuso (2020) demonstrates that INV positively influences EBBE. The employee INV impacts the behaviors of individuals and groups within organizations. The more employees contribute to the organization's decision-making process, the more they will have a sense of belonging and will likely maintain a long-term relationship with the organization (Zona et al., 2019). On the other hand, consistency in engaging employees in decision-making and planning processes will improve their word-of-mouth, consequently influencing their perceptions of the brand image (Tiwari & Lenka, 2019). According to the research by Mavuso et al. (2020), ADA positively affects EBBE. In addition, the success of organizations largely depends on the extent to which the employees comprehend the organizational mission and can implement it with intense passion and determination (Yao et al., 2019). Therefore, the hypothesis is proposed as follows:

Hypothesis 3: ORC positively influences EBBE.

The research study conducted by Jayarathna (2019) shows that BEM influences OCB. Furthermore, the research by Piehler et al. (2016) shows that there is a relationship between employee BUN and OCB. Moreover, according to Bataineh et al. (2017), employees' BCO can be considered a fundamental variable in creating OCB. Therefore, the hypothesis is proposed as follows:

Hypothesis 1: EBBE positively influences OCB.

2.8. Internal Organizational Branding

According to Khan (2009), the goal of Internal Branding (IOB) is to ensure that employees accurately translate espoused brand messages into tangible brand experiences for customers and other stakeholders. IOB is defined as a continuous effort to communicate to current and future employees the attractiveness and benefits of the workplace (Moroko and Uncles, 2008). It facilitates the development of an Employee Value Proposition (EVP) and promotes this proposition internally (Backhaus, 2016). The IOB process encompasses three key dimensions: effectively conveying the brand values to employees (Ahmed and Rafiq, 2003), ensuring that employees consistently embody these brand messages to deliver on the brand's promise and meet customers' expectations of the Brand Experience (BEX) (Boone, 2000), and implementing the process across all levels of the organization to ensure alignment between management and staff in terms of behaviors and values (Mahnert and Torres, 2007).

There are three individual dimensions considered integral to Internal Branding (IOB): BKL, BEX, and BIM. Research indicates that IOB frequently falls short in organizations due to three primary issues: employees' inadequate BKL (King and Grace, 2008), insufficient experience with BEX (Kimpakorn and Tocquer, 2009), and a lack of sufficient BIM (Miles and Mangold, 2004). Therefore, the hypothesis is formulated as follows:

Hypothesis 4: IOB positively influences EBBE.

In this study, OCB is conceptualized as a high-order latent construct with three components, namely BKL, BEX, and BIM.

2.8.1. Employee Brand Knowledge

King (2010) asserts that Keller's concept of consumer BKN is equally applicable to employees. Therefore, BKN can shape employee behaviors in ways that align with organizational goals. Consequently, BKN is crucial for enabling employees to fulfill the brand promise. Research supports this view, indicating that

BKN is essential for converting BIM into a tangible brand reality (Khan, 2009; Miles and Mangold, 2004). Furthermore, King and Grace (2008) emphasize the importance of employees possessing advanced knowledge, not just for technical proficiency, but also to inspire them to actively deliver on the brand promise. According to King and Grace (2008), BKN forms a major part of IOB. Therefore, the hypothesis is stated as follows:

Hypothesis 4-1: BKN is significantly associated with IOB.

2.8.2. Employee Brand Experience

BEX encompasses the sensations, feelings, cognitions, and behavioral responses elicited by brand-related stimuli. BEX can occur during both direct and indirect interactions with the brand (Brakus et al., 2009), and this concept extends to employees as well. While consumer BEX is typically divided into four dimensions namely sensory, affective, behavioral, and intellectual (Brakus et al., 2009), the BEX of employees is influenced by additional factors such as the company's management style, HRM practices, and cross-functional coordination (King and Grace, 2008). These elements significantly shape employees' perceptions of the brand and their behaviors and commitment towards the brand. With a consistent employee experience, employees should exhibit the desired BIM (Miles and Mangold, 2004). According to Chen (2013), employees' BEXs are essential in the IOB process. Therefore, the hypothesis is formulated as follows:

Hypothesis 4-2: BEX is significantly associated with IOB.

2.8.3. Employee Brand Image

In the field of IOB, BIM is the outcome of the employer branding process. It refers to the image of the organization seen through the lens of existing employees (Soni, 2020). It can be argued that employees who have a holistic BIM are able to integrate what they have perceived, mental knowledge, and physical experience into one picture (Hsieh et al., 2004). Moreover, Knox and Freeman (2006) describe the BIM as simply the picture that an audience has of an organization through the accumulation of all received messages. Kimpakorn and Tocquer (2009) have found that an employee's BIM has a significant influence on an employee's behavior. Therefore, the hypothesis is formulated as follows:

Hypothesis 4-3: BIM is significantly associated with IOB.

2.9. The Mediating Role of Constructs in Structural Model

Hypothesis 5: EBBE plays a mediating role in the relationship between ORC and OCB.

Hypothesis 6: ORC plays a mediating role in the relationship between IOB and OCB.

2.10. The Effect of Demographic Variables on Path Coefficients

Hypothesis 7-1: The business field moderates the path coefficients of the structural model.

Hypothesis 7-2: Ethnicity moderates the path coefficients of the structural model.

Hypothesis 7-3: The gender moderates the path coefficients of the structural model.

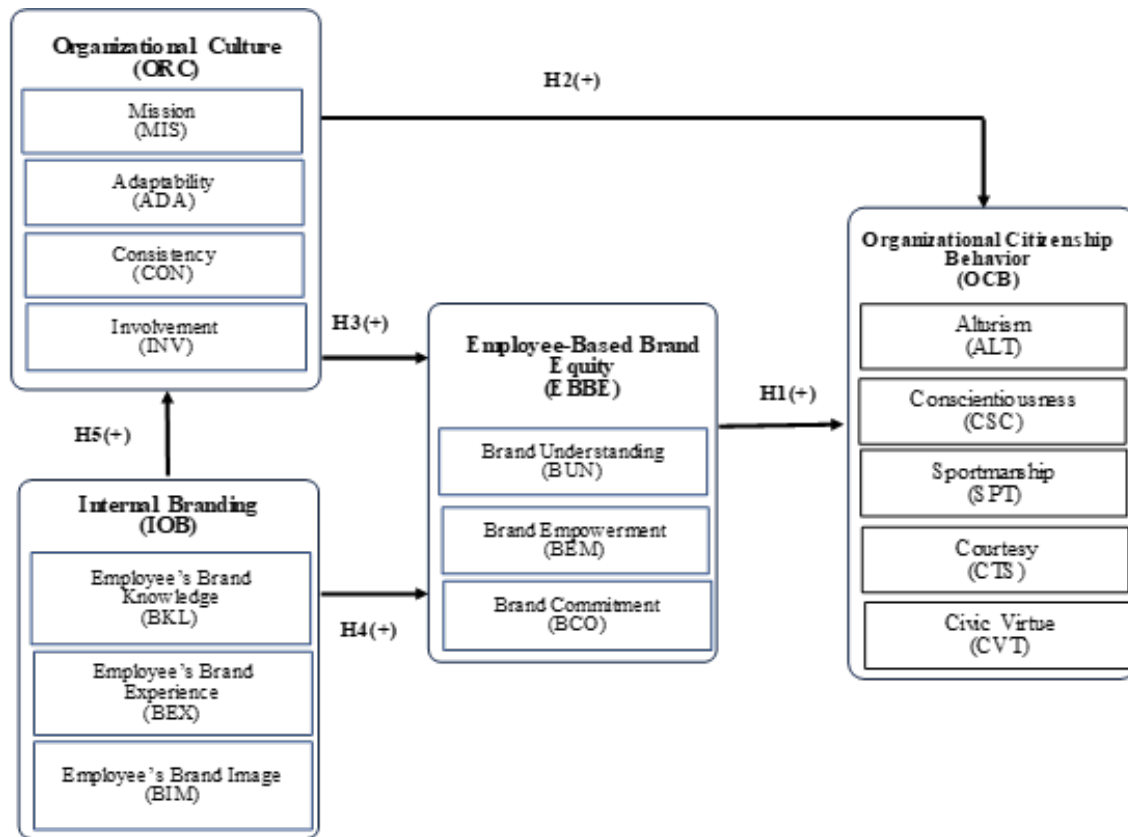
Hypothesis 7-4: The age moderates the path coefficients of the structural model.

Hypothesis 7-5: The education level moderates the path coefficients of the structural model.

Hypothesis 7-6: The work experience moderates the path coefficients of the structural model.

2.11. Conceptual Research Model

Figure 1. Proposed Conceptual Research Model for the Study



3. Methodology

3.1. Research Methodology

Recently, PLS-SEM analysis is becoming more popular (Ali et al., 2018). PLS-SEM offers advantages because it does not require distributional assumptions (Hair et al., 2012). SmartPLS gives easy access to the research method. It is designed explicitly for SEM analysis and allows researchers to analyze complex relationships between variables and test hypotheses in their data. Therefore, the PLS-SEM method is used.

3.2. Measurement Scales

The OCB is measured by assessing a higher-order latent construct of the formative model with five components such as ALT, CSC, SPT, and CVT. The EBBE is measured by assessing a higher-order latent construct (HOC) of the reflective model with three components, namely BUN, BEM, and BCO. ORC is measured by assessing a higher-order latent construct of the formative model with four components, such as MIS, ADA, CON, and INV, and IOB is measured by assessing a HOC of the formative model with three components, namely BKL, BEX, and BIM. The draft scale inherits the original scale of 60 observed variables (see Table 1). The draft scale was supplemented and completed by a focus group discussion of 7 experts who are managers at various levels of tourism businesses and university lecturers.

Table 1: Measurement Scales

Variables	Encoded scales	Quantity of observables	References
Altruism	ALT	4	Podsakoff et al. (1990); Kwon (2013)
Conscientiousness	CSC	4	Podsakoff et al. (1990); Kwon (2013)
Sportsmanship	SPT	4	Podsakoff et al. (1990); Kwon (2013)
Courtesy	CTS	4	Podsakoff et al. (1990); Kwon (2013)
Civic Virtue	CVT	4	Podsakoff et al. (1990); Kwon (2013)
Brand Understanding	BUN	4	King and Grace (2009)
Brand Empowerment	BEM	4	Denison et al. (2006)
Brand Commitment	BCO	4	Kwon (2013)
Employee's Brand Knowledge	BLK	4	Chen (2013)
Employee's Brand Experience	BEX	4	Chen (2013)
Employee's Brand Image	MIS	4	Chen (2013)
Mission	MIS	4	Denison et al. (2006)
Adaptability	ADA	4	Denison et al. (2006)
Consistency	CON	4	Denison et al. (2006)
Involvement	INV	4	Denison et al. (2006)

3.3. Research Sample

The population of the study is employees with the following characteristics: gender, including both men and women, ages 18-55, work experience, ethnicity, and business fields. The sampling method employed was non-probability-based, including convenient, snowball, and intentional methods.

The research utilized a direct interview technique with a Likert scale. The survey subjects were workers employed for at least one year in tourism businesses in the Middle Highlands, namely Dak Lak and Dak Nong Provinces of Vietnam. The sample size was determined using the Cochran (1977) formula, that is:

$$n = Z^2p(1-p)/e^2 \quad (1)$$

Where:

“Z” - With the selected 95% confidence interval reliability, Z is 1.96.

“p” - The success rate in sample size estimation (choose p = 0.5).

“e” – The permissible error (choose e = ±0.05).

Thus:

$$n = 1.96^2(0.5)(1-0.5)/0.05^2 = 384 \text{ observations.}$$

Therefore, the authors project that the minimal sample size of this study is 390 observations.

3.4. Data Collection Method

The study employed 480 questionnaires distributed through purposive and snowball sampling methods. Of these, the questionnaires allocated to the hotel sector were 150, restaurants were 180, tourism businesses were 50, and other businesses were 100. The results obtained were 415 sheets of questionnaires, of which 20 were invalid, and 395 were used. Data is processed by SmartPLS 4.

To avoid the possibility of dishonesty in the survey, the authors consciously refrained from incorporating trigger questions or superfluous inquiries, prioritizing the significance of the study and abstaining from providing material incentives.

3.5. Data Processing

The PLS-SEM method was employed to expand structural theory and evaluate low-order and high-order models through various reliability and validity measures.

Data analysis steps are (i) Sample statistical analysis; (ii) Evaluate the measurement model of the lower order (LOC) model: For reflective measurement scales by assessment of Cronbach's Alpha, CR, convergence validity (outer loadings), cross-loading, AVE and discriminant validity (HTMT, and Fornell-Larcker criteria); For the formative model by assessing the level of accuracy convergence, evaluating discriminant value, checking multicollinearity, evaluating the statistical significance of weights; (iii) Evaluate HOC: By assessing outer weight, checking for multicollinearity for the formative model; Assessment of reflective model is performed by the quality of low-level variables (Outer loading), assessment of construct reliability and validity (Cronbach's Alpha, CR, AVE); (iv) Evaluate the structural model by assessment of multicollinearity between LOC (Outer VIF), assessment of the effect relationship (Path coefficients), assessment of multicollinearity between variables in the model (Inner VIF values), assessment of the level of explanation of the independent variable for the dependent variable (R^2), and the influence of the independent variable (f^2), assessment of predictive relevance (Q^2), and effect size (q^2).

4. Results

The investigation was conducted using an actual sample size of 395 observations. The result of data processing is shown in Table 2.

Table 2: Frequency of Observation

Characteristics		Frequency	Rate (%)
Sex	Male	152	38.5
	Female	243	61.5
Age	Under 25	83	21.0
	From 25 to under 35	152	38.5
	From 35 to under 45	98	24.8
	Over 45	62	15.7
Business Field	Hotel	133	33.7
	Restaurant	162	41.0
	Travel agency	20	5.1
	Others	79	20.2
Education	Undergraduate	108	27.3
	Graduate	251	63.5
	Postgraduate	36	9.2
Work experience	Under 10 years	181	45.8
	From 10 to under 20 years	117	29.6
	From 20 to under 30 years	64	16.2
	From 30 – over 30 years	33	8.4
Ethnicity	Kinh	281	71.1
	Tay	29	7.3
	Ede	46	11.6
	Others	39	10.0

4.2. Evaluation of the Measurement Model for the Lower Order Construct

4.2.1. Assessing the Reliability and Validity of Indicators

The analysis results indicated that the outer loadings for all indicators surpassed 0.7 (see Figure 2). This means that all observed variables fit with the key concepts in the scales of each indicator. Furthermore, the extracted variance (AVE) for all indicators matches the condition of being greater than 0.5, confirming the convergence of all indicators (see Table 3).

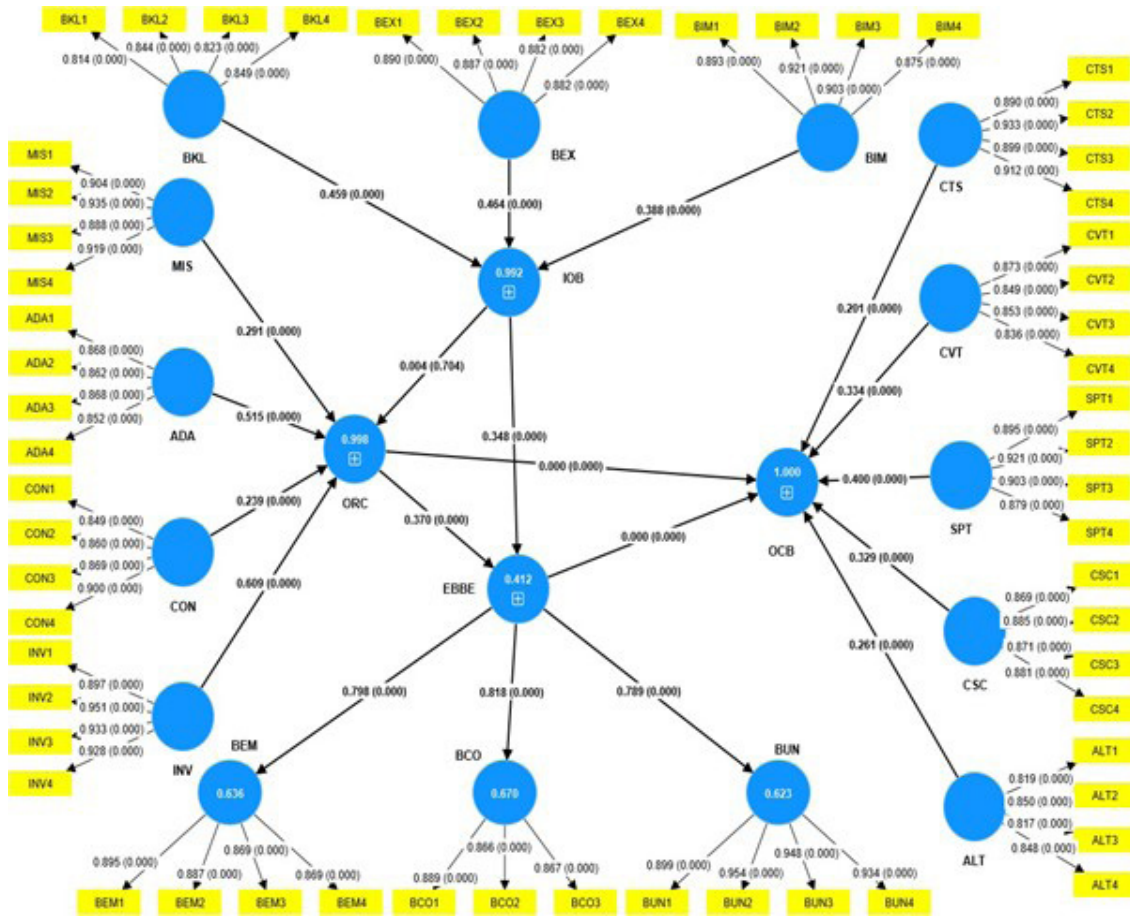


Table 3: Reliability and Validity of Scales

Constructs	Cronbach's alpha	Composite reliability (ρ_a)	Composite reliability (ρ_c)	Average variance extracted (AVE)
ADA	0.886	0.886	0.921	0.744
ALT	0.854	0.856	0.901	0.695
BCO	0.845	0.845	0.906	0.764
BEM	0.903	0.904	0.932	0.775
BEX	0.908	0.909	0.935	0.783
BIM	0.920	0.920	0.943	0.807
BKL	0.853	0.858	0.901	0.694
BUN	0.951	0.952	0.965	0.872
CON	0.893	0.917	0.925	0.756
CSC	0.900	0.902	0.930	0.769
CTS	0.930	0.946	0.950	0.826
CVT	0.875	0.877	0.914	0.727
INV	0.946	0.947	0.961	0.860
MIS	0.932	0.936	0.952	0.831
SPT	0.921	0.922	0.944	0.809

The results of data processing show that the CR of the constructs is greater than 0.7, and the AVE of constructs is greater than 0.5. That means the constructs meet Reliability and Validity (see Table 3).

4.2.2. Assessment of Discriminant Validity of Scales

The discriminant validity of the scales is assessed using the HTMT and Fornell-Larcker criteria. The HTMT index of latent variables is less than 0.85, and the square roots of AVE are greater than the coefficients in the same column (see Table 4a, 4b and 5a, 5b). Cross-loading tests show acceptable indicators, and bootstrapping tests show high discriminant validity, indicating that the scales do not measure other latent constructs.

Table 4a: HTMT Ratios

Constructs	ADA	ALT	BCO	BEM	BEX	BIM	BKL	BUN
ADA								
ALT	0.322							
BCO	0.389	0.451						
BEM	0.432	0.434	0.607					
BEX	0.321	0.243	0.404	0.311				
BIM	0.384	0.348	0.422	0.415	0.520			
BKL	0.321	0.278	0.393	0.383	0.193	0.537		
BUN	0.281	0.385	0.529	0.433	0.312	0.402	0.388	

Table 4b: HTMT Ratios

Constructs	CON	CSC	CTS	CVT	INV	MIS	SPT
CON							
CSC	0.148						
CTS	0.107	0.142					
CVT	0.134	0.444	0.146				
INV	0.044	0.235	0.272	0.386			
MIS	0.055	0.232	0.079	0.253	0.157		
SPT	0.131	0.382	0.163	0.419	0.361	0.231	

Table 5a: Fornell-Larcker Criterion

Constructs	ADA	ALT	BCO	BEM	BEX	BIM	BKL
ADA	0.863						
ALT	0.281	0.834					
BCO	0.336	0.383	0.874				
BEM	0.388	0.382	0.531	0.880			
BEX	0.289	0.214	0.356	0.284	0.885		
BIM	0.347	0.311	0.372	0.379	0.477	0.898	
BKL	0.282	0.238	0.335	0.339	0.174	0.478	0.833
BUN	0.258	0.348	0.474	0.402	0.291	0.377	0.352

Table 5b: Fornell-Larcker Criterion

Constructs	CON	CSC	CTS	CVT	INV	MIS	SPT
CON	0.870						
CSC	0.137	0.877					
CTS	0.098	0.135	0.909				
CVT	0.119	0.397	0.136	0.853			
INV	-0.035	0.218	0.258	0.351	0.928		
MIS	0.053	0.214	0.074	0.228	0.149	0.912	
SPT	0.123	0.350	0.160	0.377	0.337	0.215	0.900

4.3. Assessment of the Higher-Order Construct Measurement Model

4.3.1. Convergence Validity of Formative Model

The convergence validity of the formative higher-order model of the latent constructs ORC, IOB, and OCB was evaluated by using a technique introduced by Chin (1998) called redundancy analysis. The measurement criterion for convergent validity is that the standardized beta of the complete coefficient is 0.708 (Hair et al., 2016). Results showed convergence validity for ORC with a beta coefficient of 0.792, R2 equal to 0.627 (see Figure 3); convergence validity for IOB with a beta coefficient of 0.890, R2 equal to 0.792 (see Figure 4); and convergence validity for OCB with a beta coefficient of 0.853, R2 equal to 0.728 (see Figure 5). Therefore, constructs ORC, IOB, and OCB meet the convergence validity.

Figure 3: Formative Model of Contract ORC



Figure 4: Formative Model of Contract IOB

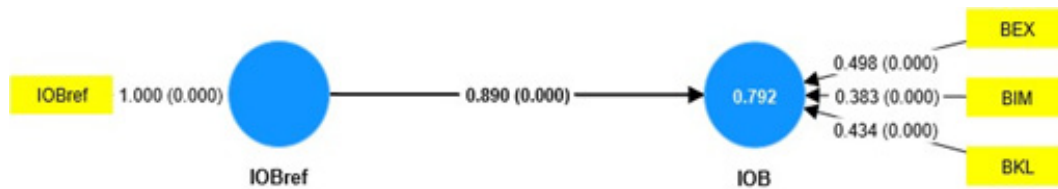
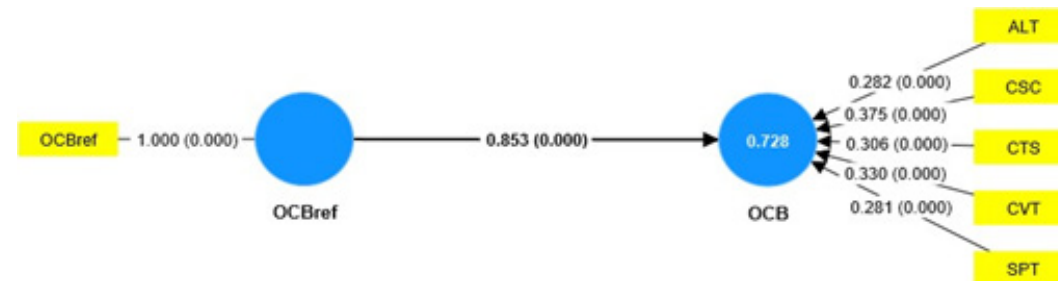


Figure 5: Formative Model of Contract OCB



4.3.2. Reliability and validity of of Reflective Model

Reliability and validity of EBB construct of reflective model is reliable (see Table 6).

Table 6: Convergence Validity of EBBE latent Construct

Construct	Cronbach's alpha	Composite	Composite	Average variance extracted (AVE)
		reliability (rho_a)	reliability (rho_c)	
EBBE	0.726	0.729	0.846	0.647

4.3.3. Assessment of Quality of Variance of Lower (First) Order

Research results show that the p-value outer weights of OCB, IOB, and ORC and outer loadings of EBBE are less than 0.05. Thus, these lower-order latent constructs of the formative and reflective model are reliable. Moreover, the results of the multicollinearity evaluation of the formative models show that all VIF values are less than 3 (see Table 7).

Table 7: Testing Results of the Higher-Order Construct (HOC)

HOC	LOC	Outer Weights	Outer loadings	P value	T statist	VIF (Outer model)
OCB	ALT	0.364		0.000	7.297	1.208
	CSC	0.329		0.000	5.914	1.262
	SPT	0.254		0.000	4.631	1.367
	CTS	0.165		0.000	3.802	1.042
	CVT	0.409		0.000	8.236	1.326
IOB	BKL	0.470		0.000	6.720	1.303
	BEX	0.461		0.000	7.849	1.300
	BIM	0.385		0.000	4.975	1.635
EBBE	BUN		0.765	0.000	30.176	
	BEM		0.814	0.000	38.048	
	BCO		0.832	0.000	47.451	
	MIS	0.321		0.000	5.962	1.031
ORC	ADA	0.509		0.000	10.076	1.049
	CON	0.244		0.000	4.789	1.012
	IVN	0.598		0.000	5962	1.058

The total indirect effect of IOB on OCB is 0.476 (see Table 11). The result of the specific indirect effects shows that ORC plays a mediating role between IOB and OCB, EBBE plays a mediating role between IOB and OCB, and ORC with EBBE plays a mediating role between IOB and OCB with effects of 0.182, 0.174 and 0.120 respectively. That means $0.476 = 0.182 + 0.174 + 0.120$ (see Table 12).

Table 12: Specific Indirect Effects

Paths	Specific Indirect Effects
IOB -> ORC -> EBBE -> OCB	0.120
ORC -> EBBE -> OCB	0.203
IOB -> ORC -> OCB	0.182
IOB -> EBBE -> OCB	0.174
IOB -> ORC -> EBBE	0.227

4.5. Multigroup Analysis

The multigroup analysis (MGA) was conducted. To accommodate the managerial implications of focusing on gender, age, work experience, business fields, and ethnicity. The MGA shows that except for gender and work experience, the remaining variables moderate the relationship between OCB, EBBE, ORC, and IOB.

The result of assessing the impact of the respondents' age shows that the path coefficients of IOB -> EBBE, ORC -> EBBE, and IOB -> ORC have differences under the impact of age (see Table 13)

Table 13: Effects of Age

Paths	Under 25 - From 35 to under 45			
	From 35 to under		Difference	P value
	Under 25	45		
IOB -> EBBE	0.574	0.252	0.322	0.03
ORC -> EBBE	0.121	0.488	-0.367	0.02
Paths	Under 25 - Over 45			
	Under 25	Over 45	Difference	P value
	ORC -> EBBE	0.121		
Paths	From 25 to under 35 - Over 45			
	From 25 to under		Difference	P value
	35	Over 45		
EBBE -> OCB	0.427	0.661	-0.234	0.028
Paths	From 35 to under 45 - Over 45			
	From 35 to under		Difference	P value
	45	Over 45		
IOB -> ORC	0.252	0.324	-0.072	0.027

The result of assessing the impact of business fields shows that the path coefficients of IOB -> ORC have a difference under the impact of the business fields (see Table 14).

Table 14: Effects of Business Field

Paths	Restaurants - Others			
	Other tourism service		Difference	P value
	Restaurant	business		
IOB -> ORC	0.470	0.736	-0.266	0.001

The result of assessing the impact of ethnicity shows that the path coefficients of ORC -> EBBE, IOB -> ORC, IOB -> EBBE, ORC -> EBBE, IOB -> ORC, ORC -> EBBE, IOB -> EBBE, IOB -> ORC, and ORC -> EBBE have a difference under the impact of ethnicity (see Table 15).

Table 15: Effects of Ethnicity

Paths	Kinh - Tay			
	Kinh	Tay	Difference	P value
ORC -> EBBE	0.277	0.696	-0.418	0.020
Paths	Kinh - Ede			
	Kinh	Ede	Difference	P value
IOB -> ORC	0.603	0.776	-0.172	0.031
Paths	Kinh - Others			
	Kinh	Others	Difference	P value
IOB -> EBBE	0.426	-0.075	0.501	0.004
ORC -> EBBE	0.277	0.819	-0.541	0.002
Paths	Tay - Ede			
	Tay	Ede	Difference	P value
IOB -> ORC	0.357	0.776	-0.418	0.004
ORC -> EBBE	0.696	0.109	0.587	0.034
Paths	Ede - Others			
	Ede	Others	Difference	P value
IOB -> EBBE	0.582	-0.075	0.657	0.016
IOB -> ORC	0.776	0.523	0.252	0.033
ORC -> EBBE	0.109	0.819	-0.71	0.007

The result of assessing the impact of the respondents' educational level shows that the path coefficients of ORC -> EBBE, IOB -> ORC, and IOB -> ORC have a difference under the impact of education (see Table 16).

Table 16: Effects of Education

Paths	Undergraduate - Graduate			
	Undergraduate	Graduate	Difference	P value
ORC -> EBBE	0.542	0.325	0.217	0.046

Paths	Undergraduate - Postgraduate			
	Undergraduate	Postgraduate	Difference	P value
IOB -> ORC	0.596	0.817	-0.22	0.034

Paths	Graduate - Postgraduate			
	Graduate	Postgraduate	Difference	P value
IOB -> ORC	0.571	0.817	-0.246	0.013

5. Discussions

The objective of the study is to test 29 research hypotheses. Based on the structural model estimation, results show that 28 hypotheses have no evidence to reject, and only one hypothesis related to the moderating effect is rejected (H7-3 and H7-6). Thus, we can assume that the results do not change compared to theory, previous related studies, or the expert opinions and suggestions of the authors.

The results show that ORC is composed of ADA, CON, INV, and MIS. This is consistent with the study by Denison (1990) and Draft (2012). The results of the study also show that ORC has a direct and indirect effect on OCB through EBBE. Firstly, ORC has a direct and positive impact on OCB. This is consistent with the study by Muhdar et al. (2015). The components of the OCB are ALT, CSC, CTS, CVT, and SPT (Organ, 1988; Podsakoff et al., 2000). This indicates that the management of tourism businesses aims to strengthen the ORC to increase the OCB. Secondly, EBBE has a direct and positive impact on OCB. This shows that the EBBE, namely BCO, BEM, and BUN, influences the employees' OCB in the tourism businesses. Thirdly, IOB has a direct and positive impact on ORC. This shows that the IOB, namely BEX, BIM, and BKL, influences the ORC of the tourism businesses. Fourthly, IOB has a direct and positive impact on EBBE. This shows that the IOB, namely BEX, BIM, and BKL, influences the EBBE of the tourism businesses. Fifthly, ORC plays a mediating role in the relationship between IOB and OCB. Moreover, a strong ORC, namely ADA, CON, INV, and MIS, actively affects OCB. Fourthly, EBBE plays a mediating role in the relationship between IOB and OCB, as well as between ORC and OCB. Moreover, a strong EBBE, namely BCO, BEM, and BUN, actively affects OCB.

The results of MGA show that the path coefficients between the constructs in the structural model change in accordance with the age, education level, work experience, business fields, and ethnicity of employees.

The results of model testing confirm that ORC, EBBE, and IOB help enhance the OCB of tourism business employees.

6. Conclusions

The theoretical contribution of this study is that, different from the research results by Moorman and Blakely (1995) and Williams (1988), Skarlicki and Latham (1995), and Tschannen-Moran (2001), this study confirms Organ's (1988) view that Altruism, Conscientiousness, Sportsmanship, Courtesy, and Civic virtue are determinants of OCB. Furthermore, the result of this study affirms the role of ORC in forming EBBE and

OCB as well as the mediating role of EBB in the relationship between ORC and OCB. IOB also is an antecedent of ORC and EBBE.

The research results explore the direct impact of ORC on OCB through 4 components in the form of a formative higher-order construct (HOC) model, namely ADA, CON, MIS, and INV; the direct impact of EBBE on OCB through 3 factors in the form of a reflective higher-order construct (HOC) model, namely BCO, BEM, and BUN, as well as the mediating role of ORC in the relationship between IOB and EBBE of tourism businesses in MHV. The results of this study do not change compared to the theory, previous related studies, the experts' opinions, and the authors' recommendations.

Until now, the approaches of studies on ORC and EBBE impact on OCB employees in tourism with the mediating role of ORC and EBBE have not been integrated. Therefore, this study fills the research gap by examining the mediating role of ORC in the relationship between IOB and EBBE of tourism businesses in MHV. Building a higher-order construct with a formative model to examine the relationship between the concept of OCB, ORC, and IOB, or a higher-order construct EBBE with the reflective model and its components, is a new point of this study.

The MGA examines the difference in the path coefficients of the constructs in the structural model, which provides information for any management of tourism businesses to develop appropriate human resource management (HRM) practices for different groups of employees depending on their age, work experience, business fields, and ethnicity.

7. Practical Implications

The study's findings are to identify and measure the factors affecting OCB in the tourism industry, along with confirming the components of OCB, EBBE, and IOB. From the research results and after consultation with a group of experts on the research results, the authors propose some management implications for tourism businesses at MHV as follows:

Firstly, since EBBE has the largest positive impact on OCB, with a beta coefficient of 0.524, and plays an important mediating role in the relationship between IOB and OCB, as well as between ORC and OCB, tourism businesses need to strengthen BUN to increase employees' perceptions regarding their roles and responsibilities in brand success and their skills in delivering the brand promise; to enhance the BEM by giving power and discretion to employees to make job-related decisions, granting decision-making authority to employees to enhance performance; to promote employee BCO to attach employees to the brand, to lead to employees' attitudinal attachment and behavioral loyalty.

Secondly, ORC also has the same impact on OCB. Tourism businesses need to focus on developing ORC, such as building a prospective mission that helps the audience understand the purpose of the business brand and what it aims to achieve; creating organizational capacity to adapt to situations and solve problems ingeniously and creatively; maintaining sustainability, namely interconnectedness, integration, or cohesion of members around the maintaining of organizational beliefs, values, and norms; and making employees feel a sense of commitment and belonging, including the extent to which they feel they have a say in decisions that affect their work.

Thirdly, IOB has a direct impact on EBBE with a beta coefficient of 0.331. It indicated that IOB enhanced employees' positive attitudes and behaviors toward the business brand through social exchange. If an organization's HRM offered a supportive environment and strategies through social exchange, employees would tend to reciprocate with positive attitudes and behaviors (Han et al., 2009; Zhang & Jia, 2010). On the other hand, IOB can be part of strategic HRM (Kucherov & Zavyalova, 2012). Strategic HRM, the framework of HRM that an organization has built and introduced to achieve organizational goals, has mainly focused on making organizations successful through the efficient use of internal resources (Hamadamin & Atan, 2019). In Addition, invest in IOB to make work meaningful. Tourism businesses need to devote more resources to IOB strategies, a point that was also suggested in prior research (Lu et al., 2015). In order to make employees' work meaningful, a tourism business needs to pay more attention to job design, organizational atmosphere, and social responsibility activities and design an organizational system that gives employees a certain degree of autonomy and responsibility for decision-making in their work. To shape an optimal organizational

atmosphere, a tourism business can provide a friendly work environment, increase a sense of belonging through regular internal party events, and include team collaboration in performance appraisals.

Fourthly, IOB has a direct impact on ORC with a beta coefficient of 0.588. IOB improves ORC, fostering a sense of identity and belonging among employees. Through strategic IOB initiatives, tourism businesses can cultivate a workplace culture. IOB can be a powerful tool to transform an existing ORC. By redefining and clearly communicating the new vision and values through IOB strategies, organizations can shift perceptions, behaviors, and attitudes within the workplace culture. Therefore, to strengthen culture, the tourism business needs to create a strong alignment between the brand's external promise and its internal practices.

Fifthly, IOB has a total indirect impact on OCB through EBBE and ORC, with a beta coefficient of 0.476. The result of the specific indirect effects shows that ORC plays a mediating role between IOB and OCB, EBBE plays a mediating role between IOB and OCB, and ORC with EBBE plays a mediating role between IOB and OCB with effects of 0.182, 0.174 and 0.120 respectively. Because effective IOB enhances employee OCB, tourism business managements need to invest in internal brand development, focusing on improving employee BKN to influence organizational behavior function and create capacity for employees to implement the brand promise to enhance employee BEX that helps shape employees' perceptions of the brand and behavior towards the brand and BCO; and to enrich employee BIM that helps employees to be able to integrate what they have perceived, mental knowledge, and physical experience into a comprehensive picture.

Finally, the Vietnam tourism businesses should focus on specific HRM practices for employees (i) who work in business fields other than hotels, restaurants, and travel agencies because this is the group that has greater influence than other groups in mediating the impact of IOB on ORC; (ii) special attention should be paid to ethnic minorities such as Tay and Ede because the path coefficient of ORC -> EBBE, IOB -> ORC, IOB -> EBBE, ORC -> EBBE, IOB -> ORC, ORC -> EBBE, IOB -> EBBE, IOB -> ORC, and ORC -> EBBE have a difference under the impact of ethnicity, and because of the Vietnamese government's ethnic diversification policy; (iii) who are under the age of 25 because of their impact on the relationship between IOB and EBBE, those between the ages of 35 and 45 because of their strong influence on the relationship between ORC and EBBE, and employees over the age of 45 because of their influence of the relationship between EBBE and OCB; and (iv) undergraduate employees because of their strong influence on the relationship between ORC and EBBE, and postgraduate employees because they greatly affect IOB and ORC.

8. Limitations

This study only assesses and measures the impact of the elements of ORC in the form of ADA, CON, MIS, and INV or EBBE in the form of BCO, BEM, and BUN and IOB in the form of BEX, BIM, and BKL. However, exploration of the specific technological tools and platforms used in tourism businesses that impact EBBE, such as augmented reality, online and app booking systems, social media platforms, open data projects, etc., have not been considered. Furthermore, how modern digital marketing trends intersect with internal branding efforts is also considered a crucial issue in the digital world is not paid attention. These suggest future research.

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Institutionalization of IPSAS Accruals: Perspectives of Practitioners from a Developing Economy.

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Abstract

The government of Ghana is simultaneously implementing accruals accounting and its convergence with the complex International Public Sector Accounting Standards (IPSAS). Consequently, the study investigated factors that could stifle the transition from the cash basis to the IPSAS accruals basis in public sector financial reporting. The study adopted the mixed method approach where eight practitioners were sampled for an interview based on the quantitative results. The study findings show that the use of accrual information, competencies of accountants, leadership support and personal valence of employees could affect the transition to IPSAS accruals. The results also show that human resources practices, may not affect the transition whereas financial resources availability may not influence employees' support for the change. However, the effect of the competencies of accountants on the transition to IPSAS accruals, and the no influence of financial resources on employee's valence to support IPSAS contradicts the quantitative results. The findings of the study may imply that the transition to IPSAS is likely to succeed if policymakers use the accruals information to make decisions, demonstrate political will, deploy competent accountants to covered entities and assure accounting staff about their job security.

Keywords: IPSAS, accrual accounting, human resource practices, use of information, organizational capabilities, readiness towards change, input-based competencies, management support, personal valence, accounting standards.

1.0 Introduction

Accountability according to Ismaili (2021) is a common economic language and a strategic prerequisite in the financial sustainability of every organization, be it public or private. This is because it contributes to achieving both the economic and commercial viability of these organizations. Currently, two accounting methods are used for financial reporting in organizations. These are the cash method and the accrual method. The limitations in using the cash method in financial reporting are causing governments around the world to adopt accrual accounting in the public sector. However, governments' quest to implement accruals in the public sector has recorded some successes and failures (Adhikari & Mellemvik, 2011).

While some countries are found to have fully implemented accrual accounting and others are transitioning, Abeysinpe and Samanthi (2016) report that there is an intense debate that no developing economy has reported success in the implementation of accruals. The implementation of accrual accounting may have been a challenge concerning creating the climate and conditions to achieve the intended benefits. This may stand to reason that the mere adoption of accruals accounting does not guarantee successful implementation. How an innovation, which may include IPSAS accrual accounting is introduced, adopted and thereby implemented, according to Martinsuo et al. (2006), may influence the extent to which it succeeds in delivering the intended benefits in the public sector. Whereas Harun and Robinson (2010), concede that there is value in accrual accounting,

they are unimpressed by how accruals have been implemented in the public sector.

Despite these challenges, the government of Ghana has decided to fully transition from cash to accrual accounting by the year 2024 using 2023 as the base year. To demonstrate its commitment towards the migration to accruals, Ghana has also adopted the International Public Sector Accounting Standards (IPSAS) as the accounting standard that will underpin the preparation of the financial statements.

However, Ghana's quest to institutionalize the complex IPSAS-based accruals may encounter challenges, as the global narrative in terms of success has not been impressive. According to the International Federation of Accountants (2013), IPSAS as a high-quality standard improves good governance and accountability. To achieve this, economies around the world according to Ismaili (2021) need to prepare and publish reliable and internationally recognized financial statements by adopting IPSAS to deepen transparency and accountability. However, Polzer et al. (2022) and Tawiah (2023) submit that there are manifestations of deviations and challenges when these global IPSAS standards meet local standards. This is because although IPSAS is non-mandatory, its adoption and subsequent implementation have been challenging globally. Consequently, some scholars submit that the wholesale adoption and implementation of IPSAS have not yielded significant perceived benefits (see Tawiah, 2023, Adhikari 2015) as the implementation challenges have been enormous. As Ghana embark on this slippery journey to IPSAS accruals, the study intends to dissect the possible challenges that the transition may encounter.

Within the above context, some of the global challenges and deviations which has affected the implementations of IPSAS accruals include non-usage of information for decision-making, organizational capabilities, readiness towards change, and financial resources availability (see e.g. Otopah, 2023, Mateke et al. 2020, Fauzi 2020, Gigli 2018). Whereas the dimension of these factors remains unexamined, the mixed method approach, which can solicit the views of practitioners, remains unexplored to understand the extent to which these factors affect the implementation of IPSAS accruals. Consequently, the objective of the study is to understand how the dimensions of these factors affect the implementation of IPSAS-based accruals from practitioners and policymakers' perspectives.

2.0 Literature Review

Kurrupe et al. (2017) assert that the implementation stage of accounting reform is not an easy task. For this reason, Lapsely et al. (2009) contend that the implementation of accruals accounting has created the most notable tension in public sector organizations. This is because the implementation of accrual accounting, according to Adhikari and Garseth-Nesbakk (2016), has remained politically and technically challenging in several economies. Among the technical challenges that have been identified as accounting for the non-institutionalization of accounting reforms are non-usage of accrual information, organizational capabilities leadership support and financial resources.

The UK has been hailed as a pioneer and a model in the implementation of public sector accruals. However, the UK's status and model as a pioneer in accruals have been brought under scrutiny due to the challenges encountered during the implementation process. For instance, Hyndman and Connolly (2011), report that the implementation of accrual accounting in the U.K. relegated important issues such as the use of accrual financial statements for decision-making. The non-usage of accrual information for managerial decisions has attracted the attention of scholars such as Bruno and Lapsely, 2018; Alijarde and Julve, 2014; who submit that financial decision-making in the public sector is still based on the cash basis. However, the question that continues to agitate the minds of stakeholders is why an institution would implement reform without using the output of such reforms for decisions.

Consequently, scholars such as Klein and Knight (2005) rhetorically ask "How physically fit can one be if one buys a top-to-be nil exercise bike or treadmill but never uses it? In light of this, the literature suggests that the poor usage of accrual information in the public sector remains a major challenge (see e.g. Otopah, 2023; Pollanen & Loselle-Lapointe, 2012) in the transition from cash to accrual. Further, Bruno and Lapsely (2018), assert that that prior research on existing accrual accounting systems revealed puzzling results on the non-usage of accruals information. However, several reasons have been cited for the non-utilization of

accrual information. For instance, Christians and Rommel (2008) and Christensen and Parker (2010) report that non-utilization of accrual information is because the information provided by the accrual basis does not sufficiently correspond to the needs of politicians and stakeholders in the public sector.

The researchers posit for instance that the notions of profitability or returns on assets are not relevant to politicians. Similarly, Adhikari and Mellemvik (2011) and Mbelwa (2015) report that politicians, donors and citizens are not interested in accrual information due to their limited capacity to understand and use accruals to make decisions. Oftentimes opponents of accruals have cited accruals information as being complicated and difficult to understand (see e.g. Petersen & Nyland, 2011). Another reason is the objectives of the public sector, which is to provide services and not profit-making, lack of accounting knowledge of users (Al-Maskari & Sanderson, 2011), focus of citizens on physical development and lack of accounting capacity of accountants to interpret accounting information (Anessi-Pessina et al., 2008). Organizational capabilities of public sector entities in terms of staff competencies and human resource systems have also been identified as a key challenge in the deployment of IPSAS. For instance, the lack of technical competence of government accountants at the departmental level has derailed public sector reforms in some economies (see e.g. Putra, 2019, Augustia et al., 2017).

The lack of capabilities of accounting staff is prevalent in both developing and developed economies as Connolly and Hyndman (2006) posit that even in developed economies such as the UK the capabilities of public sector staff such as the competencies of accounting staff to implement accruals leaves much to be desired. These authors identified deficiencies in accounting skills, and poor human resources practices coupled with inadequate accounting personnel at the departmental level which has undermined the accruals implementation process. The literature has identified weak knowledge-based and staff deficiencies in skills and competencies as major hindrances.

The absence of staff competencies and capabilities in the public service has often resulted in the over-reliance of external consultants especially in developing economies (see e.g. Adhikari et al., 2019; Tickcell, 2010). Consequently, public sector financial reforms are often truncated after the departure of these consultants and experts due to a lack of in-house capabilities to continue with the reforms (Adhikari & Mellemvik, 2011). This has also resulted in conflicts as government accountants see the participation of external professional accountants in the process as a threat. They have the perception that government accounting is an internal matter and are afraid of losing their control and influence. Further, Putra and Prabowo (2019) and Mbelwa et al., (2019) provide evidence to suggest that deficiencies of public sector accountants in the application of IPSAS to prepare financial statements have been a key factor militating against accruals implementation. This has been acknowledged by Kurrupu et al. (2017), who admit that some reforms initiated by the World Bank, including accruals without taking into account context-specific concerns like the availability of accounting professionals in the public sector have affected the implementation of accruals.

Institutional readiness to change has been cited for the non-institutionalization of accruals. The lack of leadership support and political will by governments in the respective countries (see e.g. Adhikari & Garseth-Nesbakk, 2016; Ahn et al., 2014). The local political systems and environment in the change management process have contributed to the success or failures of accruals implementation if not managed well. As posited by Heugens and Lander (2009), one of the issues of implementation concerns is the roles and influence of organizational field-level factors on the implementation of the change process which may include management support. For instance, the support of the state, professional accounting bodies, funding agencies and employee personal valence in implementing accruals cannot be underestimated. Accounting reforms may extend and encompass more than the technical changeover in terms of accounting policies, presentation of accounting figures and interpretations. According to Hifni (2017), the implementation of accounting systems as a policy relates to how decision-making for the accounting process, compliance with regulations and completeness of financial reporting are implemented.

The support of political leaders during the transition to accruals has proven to be vital. This is evidenced by the experiences in Canada, South Korea, Indonesia, New Zealand and Australia. For instance, Ellwood and Newberry (2007) attribute the smooth implementation of accruals in Australia and New Zealand to the pledges made on election platforms to demonstrate political will. In contrast, failure on the part of the Indonesian government during Suharto's regime contributed to the problematic accruals reform (McLeod & Harun, 2014).

As a result, the lack of progress in the implementation of accruals in Canada has been attributed to party politics and the unwillingness of the ruling conservative party to further reforms initiated by the previous liberal party (Pollanen & Loiselle-Lapointe, 2012). To avoid the Canadian experience and courting the support of politicians, Ahn et al. (2014) report that top management in South Korea was able to convince the two major political parties to include accrual accounting implementation in their party manifestoes in the run-up to the general elections. Similarly, the implementation of accrual accounting has to be postponed in Sri Lanka in the absence of political blessings (Kurrupu et al., 2017). For these reasons, Hifni (2017) sees accrual accounting-based financial reporting, as a national need that the government must support to succeed in promoting good governance.

Further, the neglect of the personal valence of employees is another challenge as employees shared perception of the importance of innovation contributes to its acceptance or its implementation (Klein & Knight, 2005). For instance, Bruno and Lapsely (2018) reported that actors in accruals implementation have resisted the drive to transition to accruals into practice for several reasons whereas Shehadah (2022) suggests the welfare of employees during the transition to IPSAS is often neglected. The authors attribute the resistance to uncertainties, inaccurate policy content, conflicting guidance, and erratic path to implementation. This may be understandable, as the introduction of accruals into the public requires a serious change in culture because accrual accounting can be seen as a new process of financial management. One reason cited by Adhikari and Mellemvik (2011) that accounts for the employee's resistance is the preference of professional accountants and consultants for reforms. Oftentimes, professional accountants envisage the existing bureaucratic mentality and attitude of government accountants who are non-professionals as a major hindrance.

These consultants, according to Tickcell (2010), are given preferential treatment leading to conflicts and resistance from the local accountants. For instance, Kurrupu et al. (2017) report that the World Bank, which was at the forefront of accruals implementation in Sri Lanka, paid the state accountants lower than the professionals and this generated rifts, and resistance to the change by state accountants. Such occurrences, according to Tickcell (2010), have culminated in public sector accountants resigning to become consultants.

2.1 International overview of IPSAS adoption and implementation

The literature on IPSAS adoption and implementation presents mixed findings. Although some success have been achieved, significant challenges remain. Some scholars argue that the adoption of IPSAS has led to a reduction in corruption and deepened good governance in some economies. For example, Tawiah (2023) investigated the association between IPSAS adoption and corruption in 77 developing economies. The study results reveal that economies that adopted accrual-based IPSAS has experienced reduction in corruption, improved financial sustainability, and enhanced transparency. The adoption of IPSAS has resulted in increased consistency in financial reporting, enhanced international comparisons of financial data, improved financial sustainability, and better financial decision-making (see Alessa, 2024; Tawiah, 2023).

Despite these achievements, there have been significant challenges, as developing economies attempt to transit to IPSAS. Whereas developed economies seem to be transiting smoothly, developing economies are recording contrasting fortunes. For instance, while advanced economies such as Australia, New Zealand, the United Kingdom and Canada could be touted as having recorded modest success in IPSAS implementation, developing economies are lagging. The evidence suggests that the issues militating against the transition to IPSAS are cross-cutting among developing economies. For instance, Polzer (2023) argues that implementing IPSAS has weakened local accounting practices, while Alessa (2024) identifies high costs, lack of competent accounting staff, and insufficient resources as barriers to transitioning to IPSAS.

In the case of Egypt, Nepal, and Sri Lanka, the transition to IPSAS has been chaotic, with issues such as staff resistance, manipulation of figures, and conflicts hampering the process (Adhikari et al., 2021). Given this, some scholars have even perceived the introduction of IPSAS as an enabler of corruption due to the tendency of accountants to manipulate figures as reported in some countries such as Egypt, Nepal and Sri Lanka. Consequently, Alessa (2024) submits that Benin's accounting reforms lacked control, resulting in increased corruption and emphasizing short-term objectives at the expense of long-term resource allocation. Mbelwa et al. (2019) support this view, suggesting that such practices including weak internal control

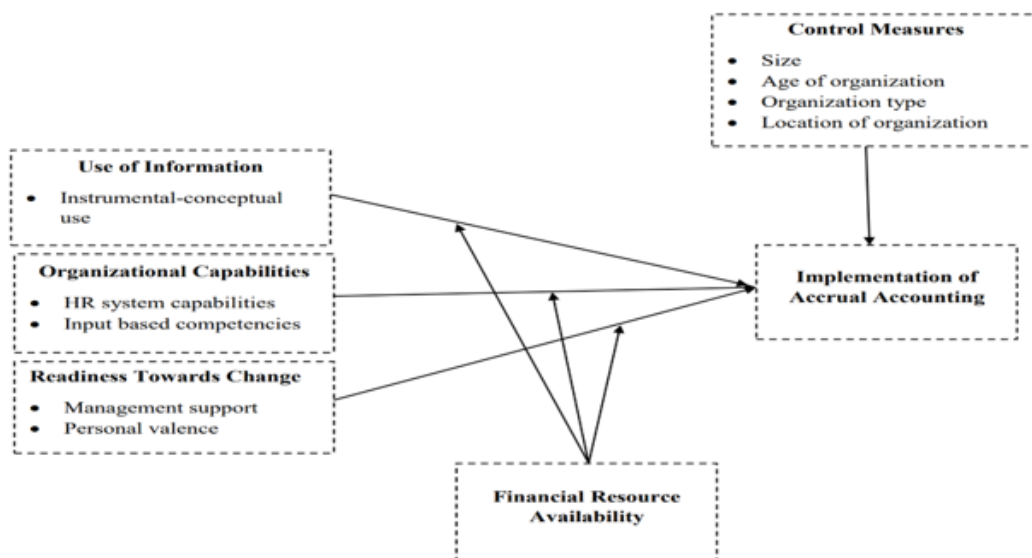
pave the way for the manipulation of accounting figures and inefficient resource allocation.

In Asia, Ahmed and Nasserredine (2019) uses the Lebanese experience to suggest that the lack of government support, high costs, and resistance are impeding IPSAS implementation whereas Saleh et al. (2023) summarize the challenges affecting IPSAS implementation in Malaysia and other Asian countries into three broad areas. These are lack of resources, including competent accountants and IT infrastructure; financial reporting issues such as recognition and measurement of elements of the financial statements; and lack of top management support.

Common issues such as the lack of use of IPSAS information for decision-making, resistance, and lack of management support have been reported in countries such as Nigeria, Tanzania, Zambia, Zimbabwe, Ghana, South Africa, Indonesia, Pakistan, Turkey, and Bangladesh (see Otopah, 2023; Allesa, 2024; Saleh et al., 2023). Furthermore, the adoption of IPSAS in these countries seems to be influenced by international pressure rather than being a demand-driven policy by sovereign countries. For such reason, Adhikari et al. (2021) propose that the inconsistency in the success of accounting reforms recommended by international institutions may explain these mixed results.

The review of the literature suggests that the non-use of accrual information for decision-making, organizational capabilities, readiness towards change and lack of financial resources availability are some of the crosscutting issues confronting the institutionalization of IPSAS accruals hence the study model has been conceptualized as Figure 1.

Figure 1: Conceptual Framework



3.0 Methodology

To be able to explain, follow up and understand the mechanism in detail about the factors that affect the implementation of IPSAS-based accruals accounting, the researcher used the sequential explanatory design. The design was considered explanatory, and sequential because the quantitative phase was conducted first, (see Otopah, 2023) followed by the qualitative phase, which is the focus of this study. This was done by using the results of the quantitative phase to seek the perspectives of public sector accountants to get an in-depth understanding of how these factors would affect the deployment of IPSAS accruals. This is because; the researcher was of the view that although quantitative data could enhance the generalization of the results, it was inadequate to explain the phenomena. Rather by conducting the qualitative phase, the views of policymakers and accountants helped to explain and produce the complete knowledge, necessary to inform theory and practice. The practical explanations, views and insights from the accountants in the Ghanaian context, could have been missed if the study relied on quantitative data alone. Hence, the mixed method was selected so

Table 1: Profile of respondents

R1 Regional	MSc. Finance	11	ACCA	Senior Acct.	37 mins	Office
R2 Regional	MBA Finance	14	ACCA, CIT	Principal Acct	49 mins	Office
R3 Head office	MBA Finance	12	ICA	Principal Acct	43 mins	Office
R4 District	EMBA	13	ICA	Chief Acct	35 mins	Via phone
R5 Head office	PhD	18	ICA	Deputy Controller	48 mins	Office
R6 Regional	CA	24	ICA	Regional Director	1:05 mins	Office
R7 Head office	MPhil Fin.	15	ICA	Chief Acct	39 mins	Restaurant
R8 District	Msc. Finance	10	ICA	Senior Acct	44 mins	Office

Key: Acct = Accountant, ACCA = Association of Chartered Certified Accountants, ICA = Institute of Chartered Accountants, Fin = Finance, CIT = Chartered Institute of Taxation, CA = Chartered Accountant

The questions were given to the respondents a week ahead of the interview to give them time to prepare. In addition to the interview guide, the quantitative results were also shared with the respondents for their views. Each construct was explained to the respondents before the commencement of the interview. The respondents were asked about their opinion on each of the quantitative results and the extent of their agreement or otherwise. The case organization was a public sector institution hence permission was sought because the respondents had sworn oath of secrecy and office. Proceedings during the interviews were recorded with a mobile phone with the permission of the respondents. However, respondent 5 did not allow the researcher to record him citing security reasons. The recorded proceedings were manually transcribed and analyzed using content analysis.

Table 2: Estimated coefficient of the relationship between use of information, organization capabilities, readiness for change and implementation of accrual accounting moderated by financial resource availability

Hypothesized path	Path coefficient	t-values	R ²	Hypothesis Decision
Control variables			.02	
Size of firm → IAA	.056 ⁺	1.608		NA
Age of firm → IAA	-.039	-.928		NA
Location of firm → IAA	.073 ^{**}	2.211		NA
Type of organization → IAA	-.082	-1.373		NA
Factors			.12	
Instrumental-conceptual use → IAA	.119 ⁺	1.681		Supported
HR system Capabilities → IAA	-.052	-.739		Not Supported
Input Based Competencies → IAA	-.022	-.281		Not Supported
Management support → IAA	.184 ^{**}	3.101		Supported
Personal valence → IAA	.115 [*]	2.022		Supported
Financial Resource Availability → IAA	.087	1.463		NA
Interactions				
Personal valence × FRA → IAA	-.026	-.416		Not supported

+ $p < .05$ * $p < .05$, ** $p < .01$, *** $p < .001$ (one-tailed), IAA = IPSAS Accrual Accounting.
(Source: Otopah, 2023)

4.0 Discussion of Results

First, the researcher wanted to find out the perspectives of the respondents about the positive effect of instrumental-conceptual use on the implementation of IPAS-based accrual accounting. All the interviewees confirmed that the instrumental-conceptual use of accounting information is an issue that could affect the implementation. The respondents were of the view that if the financial statement is going to be prepared based on accrual but the national budget remains on a cash basis then there is going to be a challenge to IPSAS implementation. Some expressed their views by saying, *“We must forget this whole accrual thing if we are not going to use the accrual financial statement to prepare the national budget”*.

Some of the respondents said that the impact of instrumental-conceptual use on the implementation could be seen in how the financial statements are utilized during financial decision-making. The respondents expressed a concern that non-utilization of the financial statements could render the institutionalization of accrual accounting an exercise in futility in the public sector and suffer a similar fate as previous reforms. One said, *“If the decision for resource allocations is still going to be based on cash then there is no need to implement accrual accounting”*

Some of the respondents did not rule out the possibility of the IMF demanding IPSAS-compliant accounting information to facilitate the financial bailout, which may force the government to implement IPSAS.

The officers were also asked for their opinion on the negative relationship between human resources system capabilities and implementation of IPSAS accruals. The officers were of the view that the implementation of IPSAS accruals accounting would not be affected by the human resources system. They described the current human resources system in the public sector as deficient and has neglected the human resources practices and were of the view that its effect on IPSAS accruals implementation is inconsequential. They expressed how promotion has been delayed but that has not affected their output in terms of the accounting reports they generate and their general output to work since they used to such tendencies. One respondent said, *“Even promotion is an issue but people are still given off their best and they are still at post working so I think that HR practices might not have an effect when implementing accruals”*.

Some respondents expressed concern about how the human resource functions have been politicized in the public sector but because of their loyalty to the state, their professional work ethics have not been compromised. One said, *“But in the public sector these things as mentioned do not work because of politics, so the HR functions might have negligible impact on the new system”*.

Some respondents expressed their doubt if the human resource system will even have a role in the implementation as they did not envisage any new recruitment nor promotion nor increases in salaries just because a new accounting policy is about to take place. Some attributed the no effect on financial reforms to the polarization of recruitment and nepotism. The nepotism is prevalent in the recruitment of top officials and positions during reforms in the public sector. To them, such tendencies often result in no meaningful impact on such reforms. One buttressed his submission with an analogy *“If you appoint say professor in geography to chair the implementation committee because of politics then you will not get the expected impact on implementation yes because politics has taken over the HR functions in the public service and that is worrying”, “I don’t see any relationship my brother”*. Some also argued that the recruitment of non-accounting graduates into accounting positions while accounting graduates remain unemployed signals a failed human resources system. This has compounded the problems of the human resources systems in the public sector thereby having negligible impacts, especially on financial reforms. He added, *“We have lost it right from the beginning because we recruit non-accounting graduates from oceanology, sociology psychology and so on and so I don’t expect any impact on the implementation of IPSAS accruals their presence will not be impactful”*.

The study also sought the views of practitioners as to whether input-based competencies do not have any relationship with the implementation of IPSAS accruals. The respondents were of the view that input-based competencies have a positive effect. They vehemently refuted the quantitative results. The officers said that it would be easier for organizations with professional accountants with skills and accounting knowledge to implement IPSAS accruals. They retorted, *“If you have the skills and understand the accounting language*

you can implement IPSAS accruals without any or little guidance". Some said *"Accountants with knowledge do not need to be taught how to depreciate, how to produce accounts payables and receivables and since these are the concepts of accruals implementation will be smooth"*.

The respondents expressed misgivings about the outcome of the quantitative results. They agreed in principle about the role of consultants and computers in financial reforms such as accrual accounting. However, they argued that the input-based competencies of accountants cannot be disregarded. They were of the view that computers and accounting software cannot replace the competencies of accountants. Some questioned the sustainability of the accrual accounting system, after the departure of the consultants, and whether the consultants can work without relying on the competencies of the internal government accountants.

In expressing their disagreement with the quantitative results they emphasize the dynamism the modern accounting practices are going through. The officers observed that the traditional accounting tasks are giving way to the interpretive approach, which computer accounting packages cannot perform. Some of the officials found the quantitative results offensive. Others were of the view that the quantitative result is an affront to the professional accountant and generally ridicules the accounting profession. The respondents perceived that the quantitative results suggest that anybody at all can practice accounting and challenged the researcher to give him an example of software that prepares accounts on its own. *"I have heard people making this bogus argument that software can produce accounts so the expertise of accountants does not matter, tell me which software can straight away do debit or credit on its own without a professional indicating which transaction is debit or credit, the skills, knowledge is the way to accruals"*.

They were of the view that accounting is an art that requires that the skills, expertise and knowledge of the accountants should be special to be able to execute the technical aspect of accounting. To them, to be able to analyze, interpret, depreciate and prepare financial statements demand for professional accountants. The stance of the respondents may be underpinned by Luder's contingency model that suggests that specialist training or qualifications of accountants give reason to expect a positive attitude to the introduction of a more informative system.

In ascertaining their perspectives on the positive relationship between management support and implementation of IPSAS-based accruals accounting all the officers agreed with quantitative results using some government policies to buttress their point. They were of the view that the government solely owns the public sector and if the government intends to reform the public sector whether financial or administrative, the demonstration of total support by the government is key. They were of the view that the policy to implement IPSAS accrual can only be realized using the support of public sector managers. One retorted, *"The government is the owner of the public sector and so if the government demonstrates commitment and support, then accrual can be implemented even today so everything rests on the government. Employees' commitment is vital but the support from the leadership, president, the minister of finance; and heads of public sector institutions will ultimately result in accrual accounting"*.

Some of the respondents believed that even if the government takes IPSAS accrual as a priority project and wants to implement it at the time of the interview it can be done. However, the respondents expressed apprehension that the absence of government support especially in the form of political will could mean that implementation will only remain a dream on paper. He said, *"If the political will is not there, if management support is not there if employee's commitment is not there, then seriously everything will be on paper and the implementation will be very difficult"*.

Some respondents expressed concern about how previous policies formulated were not implemented because of a lack of political support. They were of the view that accrual accounting could suffer a similar fate without top management support. One retorted that *"Ooh in Ghana we are good at formulating policies but when it comes to implementation that is where we are lacking, if the political will is not there then seriously the implementation will not materialize"*.

On the positive relationship between personal valence and implementation, the officers were of the view that any change process that is human-centred and factors the concerns of the employees is more likely to succeed. They explained that changes in the public sector can dislocate employees but if measures are put in place to mitigate the suffering of employees, then their commitment towards the reform process can be guaranteed. If the staff are assured of their job security, then their commitment towards accruals can be

presumed. One said, *“I think the staff should be assured, once the software is introduced and all that, it’s going to reduce the workload on the staff”*. One also added that *“it’s high time the staff are made to know that nobody is going to lose his/her job and so with that assurance, I believe we will all be able to embrace it wholeheartedly and work with it”*.

The respondents were of the view that the welfare of the employees is an area that policymakers can use to solicit their commitment of staff towards the implementation of accruals. The support of the employees towards accruals can be guaranteed if they know the benefits they will derive by leaving their comfort zones to throw their support to implement accruals accounting. Some respondents were of the view that if the implementation of IPSAS accruals will deprive the accounting staff of the benefits and private gains such as cash, tips etc. that they currently enjoy from the cash accounting system then they will resist the implementation. He expressed his opinion by posing a question *“If I gain from the cash system and the accrual system is going to patch up, do you think I will accept the implementation of accrual accounting?”*

Finally, the respondents disagreed that financial resources positively moderate the relationship between personal valence and implementation. They concluded that in times of financial reforms, employees might not require increases in salaries or financial benefits to support the reform but rather a peaceful environment and teamwork. Another respondent argued that what the employees want during implementation is job security and not money, as money may not necessarily enhance their support towards accrual accounting implementation. One retorted, *“People want assurances that implementation of accrual accounting will not kick them out of a job and not money, how do we manage the fears and apprehensions as we implement accruals?”* In effect, the respondents confirmed four of the quantitative results whereas two were refuted.

5.0 Practical implications of the study

The study findings highlight the essential issues that policymakers in developing economies need to address before transitioning to IPSAS. It is recommended that users of financial information utilize IPSAS-compliant financial statements to make informed decisions. One important aspect is utilizing IPSAS accrual financials to prepare the national budget, as this could facilitate the transition.

Additionally, the Accountant General Department, as the lead implementer, should deploy professional accountants to covered entities to address the capacity gaps identified in developing economies. This is crucial considering the significance of the competencies of chartered accountants in the IPSAS transition. Continuous professional development for accountants is also vital to keep them updated with the evolving demands of IPSAS and financial reporting.

Furthermore, key decision-makers in developing economies, such as the presidency, cabinet, parliament, and accountancy regulators, must demonstrate political will and support for the transition to IPSAS. This support can be demonstrated through substantial investment in IT infrastructure and staff development. Commitment to IPSAS implementation could also be included in the manifestos of political parties leading up to general elections.

Finally, welfare issues pertaining to accountants, such as job security, postings, retrenchments, and the fear of the unknown, need to be addressed prior to the rollout of IPSAS, as they could lead to staff resistance and conflicts. Resolving these concerns may ensure staff support for the transition to IPSAS accruals. Adequate budgetary provisions should also be made by the central government for entities involved in the implementation of IPSAS, as the transition costs could be substantial.

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