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CONTENT

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THE INFLUENCE OF SOCIAL MEDIA ON TANZANIAN HIGHER LEARNING STUDENTS' PERFORMANCE

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ABSTRACT

Purpose- This study aimed to analyze the influence of social media on Tanzanian higher learning students' performance. It specifically examined the influence of social media on students' academic performance.

Methodology- The multiple regression analysis was used to analyze data collected from the Institute of Social Work where 94 questionnaires were involved in the field.

Findings- Three hypotheses were tested and results demonstrated that the Benefit of Using Social Media and Academic Performance (BUSM) and the Effect of Using Social Media and Academic Performance (EUSM) have a positive influence on both dimensions of academic performance while Awareness of Time Wastage on Social Media (ATWSM) reviled that there is no relationship with students' academic performance.

Conclusion- Therefore, this article concludes that despite the significant influence of social media, students should make proper use of social media to improve academic performance.

Keywords: Social media, students' performance, higher learning, time wastage, development.
JEL Codes: M31, E21, D11

1. INTRODUCTION

The World is enjoying the development of science and technology which has improved ways of communication and broadened the scope of interactions of people through online platforms (Oberiri, 2016 & Samita, 2022). This technological development came with some challenges that seem to affect students' performance (Rithika & Selvaraj, 2012). Developing nations including Tanzania have also been affected by poor students' academic performance in higher learning institutions caused by social media which is the result of technological advancement.

Social media is a diverse form of online communication used by individuals and communities in creating networks that allow sharing of information and other content as well as videos (Alam & Aktar, 2021). According to Designation & Bihar, 2022; Zahid, et al., (2016), social media are described as an emerging digital communication channel that creates user-oriented information sharing. Bakeer (2018) sees social media as computer-mediated tools that allow people or companies to create, share, and exchange information on career interests, ideas, and pictures. Samuel (2022); Habes et al., (2018) stated that the wide social media platforms used by individuals and students of higher learning institutions are Facebook, Twitter, YouTube, WhatsApp, Instagram, blogs, TikTok, LinkedIn, and many others. This platform allows users to interact with one another in exchanging information, opinions, and knowledge (Oberiri, 2016; Owusu-Acheaw, & Larson,2015).

The most interesting thing in this online platform is that it allows a person or user including students to use it in different ways they may wish without considering its negative or positive impacts on the particular group or community (Samuel, 2022). The positivity and negativity of social media depend on the prevailing circumstances. On professional level, for example, social media allows people to expand or broaden knowledge in a particular field and build their professional network by connecting with other professionals in their concerned field (Mese & Aydin,2019).

There are different views regarding the effects of using social media on students of higher learning institutions. Amin et al., (2016) argue that there are conflicting opinions on the positivity and negativity of using social media, which depends on the perception of the individual using the social media. Literature shows that students spend a lot of their time on social media both during the day and at night (Bakeer, 2018). Concentration and log time spending on a social media may influence change to an individual and affect their altitudes positively or negatively. In his cultivation theory, George Gerbner (1960) explains

the long-term effects of television viewers in relation to perceptions in social reality. He argues that the repeated actions turn to attitude and behavior which may impact community and bring change to the society.

Alwagait et al., (2015) argue that the use of social media platforms by students influences their performance positively because learning involves exchanging and sharing of skills and knowledge. As such, social media provide a special platform to students to develop skills, share knowledge and encourage teamwork. Mehmood and Taswir (2013) confirm that social media can be used in academic settings to prop up students' commitment and facilitate better student learning. Tamayo and Dela Cruz (2014); Raut and Patil (2016) agree that knowledge not only exists in individual minds but also in discourse and connections between individuals. Mehmood and Taswir (2013) add that social media support active participation which is an essential element in the learning of students (Ghareb & Sharif,2015).

Rithika and Selvaraj (2012) argue that social media provide opportunities for connecting with friends, classmates, and people with shared interest. It facilitates and or bolsters the learning process through academic interaction, discussions, sharing materials with classmates, and organizing studies (Amin et al., 2016). The challenges are when students' misuse the social media platforms. Alwagait et al., (2015) maintain that teaching, learning, communication, research, job and exchange of information are done with the help of social media. This necessitates knowledge sharing, knowledge seeking and inter-personal communication (Singh & Gill, 2015).

Talaue et al., (2018) argue that social media is dangerous for teenagers as they form a false impression. Literatures revealed that the use of social media had affected the academic performance of students because they spent most of their time on the platform rather than studying (Hanaysha, 2016; Mensah & Nizam, 2016) . Students use social media sites to chat rather than for academic purpose, something which affects their academic performance. Oguguo et al., (2020) revealed that social media contributed towards negative academic performance claiming that the academic performance of students has been affected due to the use of social media. Talaue et al., (2018) posit that students who spend more time on social media are likely to perform poorly in their academics. This is because instead of reading books, they spend time chatting and making friends via social media which definitely affects the academic performance (Larson, 2015; Stainbank & Gurr, 2016).

The debate on whether social media has positive or negative impact on the academic performance of the students created a knowledge gap that pointed to scant information on the influence of social media as far as students' academic performance in concerned. This triggered the researcher to conduct a study on the influence of social media on Tanzanian higher learning students' performance.

2. LITERATURE REVIEW

This article used the Cultivation Theory propounded by George Gerbner (1960). It examines long-term effects of television viewers in relation to perceptions in social reality. The theory argues that people who spend more time watching television are more likely to perceive the realty of the world. As a primary storyteller in our society, television not only impacts on individual ideologies but also influences society as a whole as the fundamental manifestation of the mainstream culture. As a form of social media, Television is a primary source of information that impacts individuals' ideologies and influences society as a whole. Therefore, this theory is relevant in this article because it explains the impact of social media platforms. The fundamental manifestation of culture affects the individual's academic performance because of the misuse of communication technology.

2.1. Social Media and Students' Academic Performance

Social media networking is sharing and generating knowledge and all of these features are of great value in the context of higher education. Kolhar., Kazi, and Alameen (2021) stated that social media play an important role in the field of education and students' life (Kolhar et al., 2021). It is easier and convenient to access and provide information and communicate via social media. According to Kolhar., Kazi, and Alameen (2021), teachers and students are connected to each other and can make use of these social media platforms for the working of their education. Rithika & Selvaraj (2012) argue that challenges arise when social media are incorporated into academic course without clear purpose. Students are afforded multiple opportunities to improve learning and access the latest information by connecting with learning groups and other educational systems (Fasae & Adegbilero-Iwari, 2016). Students can also exchange information by connecting with different individuals, which can have a positive impact on student learning outcomes (Ghareb & Sharif, 2015).

2.2. Time Wastage in Social Media and Academic Performance

The social media technologies have completely transformed the communication landscape, making information available and accessible to all people without barriers (Hanaysha, 2016). Kiplagat and Ombiro (2015) argue that social media platforms are excessively used and adopted by most students in higher learning institutions and as a result they spend too much time on social media sites searching information (Mangden, 2023). The amount of time students spend on social media sites may vary significantly. It may also depend on the activity they carry out on these sites (Amin et al., 2016). If students do not manage time well, they may feel agitated when examined or tested.According to Samita (2022), there are so many distractors for

their academics and that they are aware that the use of social media may waste their time in the studies. Therefore, the following hypotheses were developed:

H1: There is a positive relationship between time wastage by students in social media and their academic performance.

H0: There is a negative relationship between time wastage by students in social media and their academic performance.

2.3. Benefit of Using Social Media and Academic Performance

Social media networking is sharing and generating knowledge. This has a great value in the context of higher education (Designation & Bihar, 2022). It plays an important role in the field of education and students' life. It is convenient to access the information and communication whereby students benefit the most (Azizi et al., 2019). Bakeer (2018) observed that social media incredibly improve students' educational activities such exercises, group discussions and other academic assignments of a course. Celestine and Nonyelum, (2018) argue that students depend on social media to obtain information and add content to the lecture notes in the class when there is a need. It is true that students don't take initiatives to study hard, instead they spend much time on the platforms which may lead to loss of concentration on academics (Victoria, 2023). Even though social media seem to remain an effective communication tool over the decades, it has enabled different individuals to receive information both locally and globally with just the click of a button and has encouraged insightful academic activities (Mansour et al., 2020). Therefore, the following hypotheses were developed:

H2: There is a positive relationship between the benefits of students using social media and the academic performance

H0: There is a negative relationship between the benefits of students using social media and the academic performance

2.4. Effect of Using Social Media and Academic Performance

Samuel (2022) argues that it is not far from the fact that most students worldwide have social media accounts and are always glued to various social media platforms for different activities. Some use the networks for educational purposes and others for non-educational activities (Meena and Vidyapeeth, 2020). Literature inform that most students use social media for communication only and not for searching academic materials while others dedicate their time on social media for non-academic activities such as chatting with their colleagues and loved ones when lectures are ongoing (Kolhar, Kazi, and Alameen, 2021; Habes et al., 2021). Sivakumar (2015) argues that students' academic performance is affected by many factors. However, the impact of social media on the performance of student is the most important than any other factor. This is attributed to the fact that students consume additional time interacting with their friends and sharing information on social media websites than time spent on academic activities (Walelign et al., 2021). The repetitive action affects students psychologically as they become addicted to look over own status every now and then rather than spending that time on other activities including academics (Amin et al., 2016). Therefore, the following hypotheses were developed:

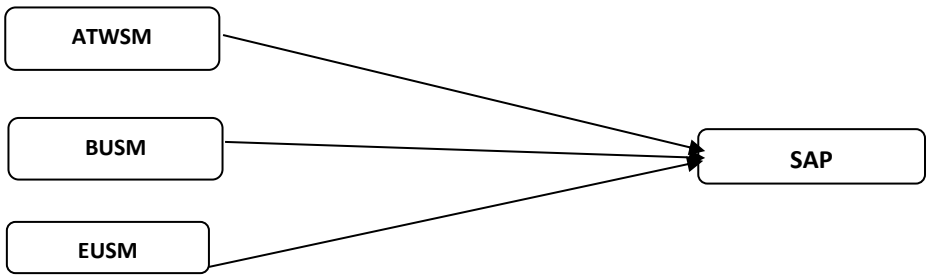
H3: There is a positive relationship between effects of students using social media and their academic performance

H0: There is a negative relationship between effects of students using social media and their academic performance

2.5. Conceptual Framework

The framework proposed for this study was based on theoretical results as described in the introduction. The conceptual framework underlies the relationship between social media usage, which is measured by Awareness of Time Wastage on Social Media (ATWSM), Benefit of Using Social Media and Academic Performance (BUSM) and Effect of Using Social and Academic Performance (EUSM) on Students'Academic Performance (SAP) at higher leaning institutions. Based on the description above, the conceptual framework of this study, presented by ATWSM, BUSM, EUSM and SAP, can be described as follows:

Figure 1: Research Conceptual Framework



Source: Field Data (2024)

3. DATA AND METHODOLOGY

This study used descriptive research design whereby the positivism research approach was adopted. This scientific research method based on the predetermined assumptions of the hypothetical relationship between the independent and dependent variables whereby the collected data were used to confirm or to verify the results using statistical data. The survey research design was selected since it recognizes the trends and patterns of data collected. The five-point Likert Scale questionnaire was used to collect data from students studying at the Institute of Social Work, Dar es Salaam. Simple random sampling techniques were used to obtain 94 respondents for the study. The Statistical Package for the Social Science (SPSS) version 21 was used to perform multiple regression analysis. Cronbach alpha was used in a pilot study to test the reliability and validity of the data collected in this study.

4. FINDINGS AND DISCUSSIONS

Multiple regression analysis in research is applied to explore the predictive ability of a set of independent variables on dependent variable (Prasad, 2018). It allows comparison of independent variables and find the best set of variables that predicts a dependent variable (Frost, 2017). The article intended to explore the relationship between social media usage and students' academic performance in Tanzanian institutions of higher learning. The study focused on three variables namely; Awareness of Time Wastage in Social Media (ATWSM), Benefit of Using Social Media (BUSM) and Effect of Using Social Media (EUSM). Variables were assessed in terms of their predictive power (Ochonogor & Amah, 2021). Multiple regression analysis was used to determine the strength of relationship between variables by determining how well the data fits the model, how much of the variance in the dependent variable (SAP) is explained by the independent variables (social media factor), to provide an indication of the relative contribution of each independent variable, to determine the statistical significance of the results in both the model and individual independent variables, to estimate model coefficient and the last is to test the hypotheses of the study (Ochonogor & Amah, 2021). The following are the results of the analysis done by multiple regression aimed at achieving the study objectives on the influence of social media on students' academic performance. The model summary provides useful information on how well the model fits the data. The table below presents the information from the analysis. The multiple correlation coefficients represented by R is considered to be the best measure of the quality of the prediction of dependent variable. Frost (2017) provides a guideline on how to assess the degree of correlation between variables. He states that if R lies between 0.10 and 0.29 it is an indication of a small correlation, 0.30 and 0.49 indicates medium while 0.50 and 1.0 indicates large correlation.

Table 1: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.576[a]	.526	.513	.78046

Source: Field Data (2024), Predictors: (Constant), ESMMM, ATWSMM, BSMMM, b. Dependent Variable: SAP

The results from the model summary indicate that the value of correlation coefficient R is 0.576. This implies that there is a large correlation between variables. The value shows that all social media factors are good indicators for the occurrence of students academic performance. This has also been supported by Frost (2017) who argued that if the value of correlation coefficient R is above 50 percent, then it indicates that the data fits the model, which implies that there is a strong relationship between variables. The coefficient of determination presented by R square was used to find out the variance. The R square is defined as the proportion of variance in the students' academic performance that can be explained by the social media factors. It is the proportion of the variation counted for by the regression model above and beyond the means model. Frost (2017) proposed that the highest R square (above 50%) is considered to be one of the indicators of a good model. The results from the analysis (Table 1.0) indicate that the value of R square is 0.526. This value implies that social media factors explain 52.6 percent of the variability of students' academic performance and 47.4 percent of variation is caused by other factors indicated in the model. That means the proposed social media factors exactly predict the students' academic performance. The adjusted R square shows how much of the variance in the students' academic performance is explained by the social media factors included in the model. Frost (2017) argues that the low discrepancy between R square and adjusted R square indicates a good fit of the model. Table 1.0 indicates R square which is 57.6 percent and adjusted R square which is 51.3 percent whose discrepancy is low at 3 percent which is less than 5 percent. This small deviation implies that they are closely related. Stephen (2018) argues that for a good model, adjusted R square should always be less or equal to R square.

The study intended to test whether the independent variables (social media factors) significantly predict the dependent variable statistically (students' academic performance). F – test was used to test whether the overall regression model was a good fit for the data at the selected probability level. It was intended to check if the social media factors (ATWSM, BUSM, and EUSM) statistically predict Students' Academic Performance (SAP). The predictor is said to be statistically significant if the P value is less than 0.05 and if more, then they are said to be insignificant. The data in ANOVA table shows that the F-ratio is given by F (3, 90) =7.788, P 0.000. The good fit of data in this analysis of regression model implies that the social media is statistically significant predicting the students' academic performance as indicated in the data.

Table 2: ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14.797	3	4.932	7.788	.000[b]
	Residual	56.998	90	.633		
	Total	71.794	93			

Source: Field Data (2024) a. Dependent Variable: SAPPP, b. Predictors: (Constant), ESMMM, ATWSMM, BSMMM

It was important for the study to know the contribution of each social media factor included in the model in predicting the students' academic performance. Study results provide an avenue for higher learning institutions to consider social media factors with a high contribution towards improving students' academic performance. The study proposes that each social media included in the model has a contribution to students' academic performance.

The study used standardized coefficients from coefficients Table 1.3 which compare different social media factors by considering the β values. Using standardized coefficient means that all values for each of the different social media factors have been converted to the same scale so that comparison can be made simple. The coefficients table represents the standardized coefficient β values for each social media factor and their significance marked. The β values represent the contribution of each social media factor to students' academic performance. Results from table 3 show that the β values under standardized coefficients for ATWSM, BUSM, and EUSM were 0.040, 0.455 and 0.152 respectively. Since the study intended to compare the contribution of each social media factor by considering the β values, the results imply that BUSM has the largest beta value followed by EUSM. This implies that BUSM has a stronger or greater explanatory power on the students' academic performance followed by EUSM while ATWSM has no contribution.

Table 3: Evaluation of Contribution of Social Media Factors Model Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.681	.513		3.277	.001		
	ATWSMM	.027	.064	.040	.418	.677	.950	1.053
	BSMMM	.584	.124	.455	4.712	.000	.946	1.057
	ESMMM	-.163	.104	-.152	-1.564	.012	.928	1.077

Source: Field Data (2024), a. Dependent Variable: SAPPP

Multiple regression analysis was used to test the proposed hypotheses which are H1, H2 and H3 related to students' academic performance and social media related factors. Results from the regression coefficient show that there is a significant relationship between BUSM and SAP (β = 0 .455, Significant at 0.000). Another result from the regression coefficient shows that there is a significant relationship between EUSM and SAP (β = 0 .152, Significant at 0.012). The results from the regression coefficient also show that there is no relationship between ATWSM and SAP (β = 0 .040, Significant at 0.677). Estimates model coefficients show the direction and size of effects for each social media factor on students' academic performance.

4.1. DISCUSSION OF FINDINGS

The results show that BUSM has a positive influence on raising students' academic performance. Therefore, there are benefits attached to using social media on the part of students as it can raise academic performance. This is because the media are used for searching academic materials which assist them in attempting their assignments and examinations. The finding is supported by Samuel and Frempong-Kore (2022); Chukwu et al., (2022) who argue that social media incredibly improve students' educational activities such as group discussions and individual assignments. Sivakumar (2016); Samita (2022) state that social media simplify the sharing and generation of knowledge. All of these features are of great value in the context of higher education. So, they play an important role in the field of education and student's life. Kolhar et al., (2021) maintain that social media help Teacher Educators to be connected with their students off campus as well as with their ex-students. Jagannathan and Vezhaventhan (2022) argue that lecturers use social media as a way of facilitation by creating groups and accounts for students where the information can be accessed. Despite the academic benefits students get from the social media, the study also revealed that the media have negative effects as the students concentrate on them instead of studying. This implies that most of the students have been affected academically by concentrating on social media all the time instead of concentrating on academic activities. Oguguo et al., (2020) state that in recent times, poor academic achievements have been caused by social media which resulted from technological development. Students should be conscious of the time they spend on social media sites in order to have more time for classroom activities and homework (Akinola et al,.2023). Tamayo (2014) claims that though lecturers inform that students are wasting most of their time perusing nonsense issues on social media, the result indicated that ATWSM has no influence on raising the students' academic performance. This implies that the time that seems to be wasted by students on social media has no impact on their academic performance. Interestingly,

this data shows that time wastage by students on the social media platforms does not contribute to poor academic performance because there are students who perform poorly even without using social media.

5. CONCLUSION AND IMPLICATIONS

The article investigated the influence of social media on Tanzanian higher learning students' academic performance. The literature informed that social media influence students' academic performance (Samuel & Frempong-Kore 2022). Social media are measured by Awareness of time wastage on social media, Benefit of using social media and academic performance and Effect of using social and academic performance. Therefore, this article concludes that social media has a significant influence on students' academic performance. Hence, students should make proper use of social media for improving academic performance. The results revealed that social media has a significant relationship with students' academic performance. Therefore, in order to improve and raise students' academic performance, every individual should emphasize the proper use of social media platforms. Parents and higher learning institutions should come up with strategies to educate students on the importance of making proper utilization of social media platforms so as to improve their academic performance.

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THE RELATIONSHIP BETWEEN WORKPLACE SPIRITUALITY AND ORGANIZATIONAL IDENTIFICATION IS INFLUENCED BY ORGANIZATION-BASED SELF-RESPECT AS A MEDIATOR

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ABSTRACT

Purpose- This research paper delves into the relationship between workplace spirituality (WS) and organizational identification (OI) and the mediating role of organization-based self-esteem (OBSE) in this association.
Methodology- The study involved the participation of 206 administrative personnel at Canakkale Onsekiz Mart University in Canakkale province. The data collected were subjected to several statistical analyses, including explanatory and confirmatory factor analyses, normality tests, correlation analyses, hierarchical regression analyses, and Sobel tests. The results of these analyses revealed significant findings, supporting the hypothesis that workplace spirituality affects organizational identification, with OBSE serving as a mediator in this relationship.
Findings- The findings suggest that employees with WS and OBSE are more likely to identify with their organization's beliefs and values.
Conclusion- Incorporating WS can result in favorable OI, mainly when an individual's core values are congruent with the company's. In this context, an individual's confidence in their skills and their conviction in their ability to make valuable contributions to the organization fosters a strong sense of self-esteem in the workplace.

Keywords: Workplace spirituality, organization-based self-esteem, organizational identification, workplace behavior, spirituality
JEL Codes: L22, L29, L30

1. INTRODUCTION

Lately, there has been an increasing curiosity in WS. This refers to an organization's values that promote employees' transcendental experiences while working. This can foster a sense of compassion and joy Among the employees., strengthening their attachment to their workplace. WS encompasses internal affairs, morality, honesty, attentiveness, employee integration with work, and commitment to the workplace. It also involves personal growth, a strong sense of integrity and responsibility, and the harmonious integration of personal and professional life based on personal values. Engaging in meaningful and purposeful work can improve an individual's psychological health, particularly regarding spiritual well-being, self-esteem, and social engagement. WS can also enhance employees' self-esteem, especially when involved in meaningful and productive work. Research has shown that an individual's overall self-esteem can directly impact organizational-based self-esteem, highlighting the importance of cultivating a positive and productive work environment. Before joining an organization, individuals possess a sense of self, while their self-esteem linked to the organization develops after becoming a part of it. This implies that overall self-esteem precedes OBSE regarding timing (Bowling et al. 2010: 602). Employees with high OBSE perceive themselves as important, influential, skilled, and indispensable in their professional setting (Beheshtifar & Hashemi-Nasab, 2012: 56).

Mitroff and Denton's (1999) research emphasizes the importance of WS. This involves discovering one's ultimate purpose in life, building strong relationships with coworkers and other professionals, and cultivating a sense of harmony between personal beliefs and organizational values (Milliman et al., 2003: 427). Possessing WS enables individuals to experience a sense of unity with their core beliefs, ideas, and work, establish strong interdependence with others, and share a common purpose. Spirituality in the workplace aims to promote purposeful work, create a tight-knit community, and uphold organizational values (Baskar and Indradevi, 2021: 3). Spirituality, in this context, is an experience that provides direction and

meaning to the individual, supports them, creates a sense of inner integrity, and fosters commitment (Utami et al., 2021: 509). WS emphasizes the need to align individual goals with organizational values, fostering employee identification with the organization. As Ashforth and Mael (1989) defined, OI refers to employees' perception of unity with their organization. Employees who strongly identify with their organizations tend to support them more, make decisions that align with their goals, and want to be part of their mission (Kolodinsky et al., 2008: 467). OI indicators: solidarity, supportive attitudes/behaviors, perception of shared unique qualities. In an organizational setting, individuals exhibit varying levels of identification with the organization. Suppose an individual's beliefs and values do not align with the organization's. In that case, they may experience tension within themselves and with the organization (Polat, 2009: 14). Within the scope of these evaluations in the literature, it is assumed that WS will affect OI and that OBSE will mediate in this effect. Within the scope of the research, studies in the literature on the concepts of WS, OI, and OBSE will be examined, respectively. Then, the research findings expected to contribute to the literature will be mentioned, and suggestions for the sector will be made. The fact that workplace spirituality is a current concept and the limited number of studies on the subject in the national literature reveals the importance of the study. At the same time, the research will make a modest contribution to the literature.

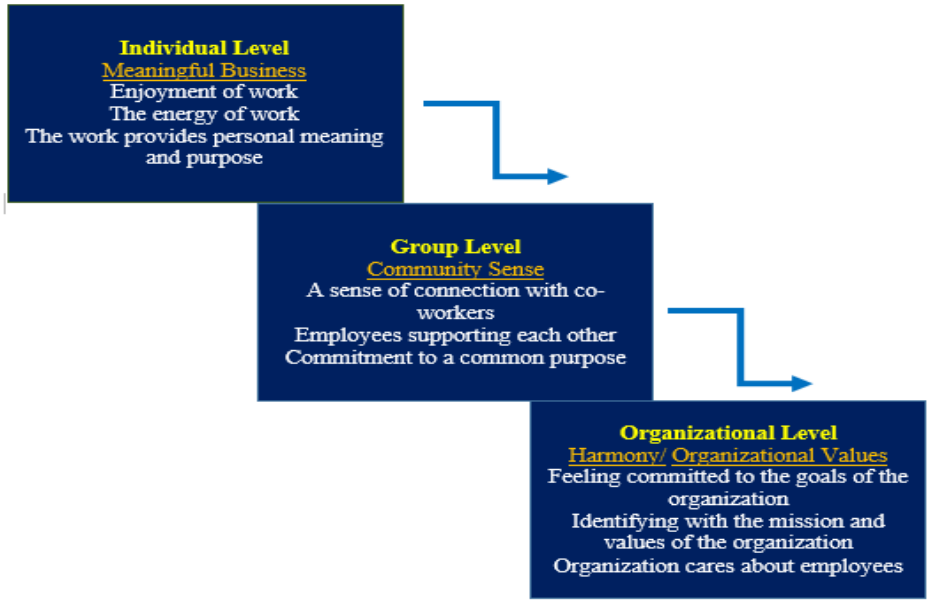
2. LITERATURE REVIEW

2.1. Workplace Spirituality (WS)

Recent research on organizational behavior has found that WS is vital in fostering employee commitment and cooperation. This idea centers on meaningful work, happiness, satisfaction, and inspiration. Scholars have made distinctions between spirituality, organizational spirituality, and WS. According to Mitroff and Denton (1999), spirituality involves connecting to oneself, others, and the universe and utilizing individual abilities and capacities to solve problems and reach goals. On the other hand, organizational spirituality is linked to work engagement, organizational identity, job-reward satisfaction, and overall organizational satisfaction, while personal spirituality pertains to internal and external influences. By providing individuals with a deeper understanding of concepts, spirituality enables them to understand their experiences better (Milliman et al., 2003: 441). Utami et al. (2021) define WS as the experience of spiritual well-being in a professional environment. Various aspects of the organization, such as the organizational environment, culture, leadership, and practices, demonstrate this. WS involves the personal growth of employees through meaningful work in a communal setting, according to Ashmos and Duchon's (2000) research (Bantha and Nayak, 2021: 2). On the other hand, Pawar (2009) describes WS as a sense of purpose, community, and transcendent experiences felt by employees (Belwalkar et al., 2018: 413). Personal spirituality is concerned with an individual's values in the workplace, while organizational spirituality reflects how an individual perceives spiritual values within the organization. This concept relates to aligning personal values with the surrounding environment, creating a sense of harmony (Kolodinsky et al., 2008: 467). According to Giacalone and Jurkiewicz (2003), WS is a corporate culture that fosters transcendence, fulfillment, and connection with others, resulting in a sense of joy (Gotsi and Kotezi, 2008: 577).

The interactive table created by Milliman et al. in 2003 examined WS at group, individual, and organizational levels. The table provides a comprehensive and insightful analysis of this phenomenon, which has gained increasing attention recently. This study enhances comprehension of spirituality's role in the workplace and its effects on individuals, groups, and organizations. By exploring the different levels of WS, Milliman et al. (2003) shed light on the complex dynamics of this phenomenon, highlighting its potential benefits and challenges. This research is a valuable resource for those interested in a holistic and meaningful approach to work (Milliman et al., 2003: 428):

Figure 1: Milliman et al. (2003) dimensions of workplace spirituality



According to Daniel (2010: 443) and Belwalkar et al. (2018: 413-414), WS consists of three essential elements: inner life, meaningful work, and a sense of community.

- According to Miller and Ewest (2010), the inner life element refers to an employee's journey of questioning their existence and striving to fit into a larger context. Fostering an inner life allows individuals to showcase their true selves, express their personality traits, and find meaning in their work. Duchon and Plowman (2005) advocate for creating an environment that supports employees in defining their inner lives, as it can significantly enhance the importance of the workplace.
- Meaningful work goes beyond being just a job that pays the bills. Miller and Ewest (2010) noted that having a spiritual calling with special meaning and purpose can lead to employees feeling fulfilled and aligned with their goals. This, in turn, contributes to a greater understanding of meaning in the workplace.
- The concept of community within a workplace reflects the interconnectedness employees feel with one another. It's based on the belief that there is a relationship between the inner selves of individuals and their colleagues, and this connection extends to all living beings. To cultivate a strong sense of connectedness in the workplace, shared values and a common purpose can be powerful tools.

Research indicates that incorporating spirituality into organizational culture can yield numerous benefits for individuals and the organization. These benefits include heightened commitment to organizational goals, increased trust and honesty, improved courtesy and fairness, greater creativity, enhanced productivity and performance, and reduced absenteeism. Employees who work in spiritually oriented environments may experience greater personal satisfaction, joy, and peace, as well as increased job success and creativity. Ragar et al. (2012) conducted a study in Iran and found that WS positively impacted organizational citizenship behavior (Belwalkar et al., 2018: 414). Studies have demonstrated that integrating spirituality in the workplace can enhance personal well-being and organizational productivity. (Bantha and Nayak, 2021: 2). Person-organization fit refers to the degree of harmony between an employee's values and the organizational culture, and is one way to measure its impact. Experts in this field have emphasized that a strong alignment between employee and business values can improve business outcomes. Kolodinsky et al. (2008) found that organizational spirituality is positively correlated with work engagement, OI, and reward satisfaction and negatively correlated with organizational frustration (Kolodinsky et al., 2008: 467-475). Research by Milliman et al. (2003) suggests that WS is linked to work attitude variables including organizational commitment, intention to leave, job satisfaction, job commitment, and organization-based self-esteem (Milliman et al., 2003: 441).

2.2. Organization-Based Self-Esteem (OBSE)

Self-esteem and self-concept are two distinct but related concepts often used interchangeably. While self-esteem refers to how an individual evaluates their worth and behavior, self-concept encompasses a broader range of factors, including emotional assessments, awareness of their abilities, sense of achievement, and perception of recognition and value based on feedback from others. In a business or academic setting, it is essential to have a clear understanding of these concepts as they can significantly impact an individual's personal and professional development. One's self-esteem level can dramatically impact interactions with others and overall productivity within an organization (Beheshtifar and Hashemi-Nasab, 2012: 55). Suggests that maintaining a high level of self-esteem is crucial for employee satisfaction and positive behavior. OBSE is an individual's belief in their worth and capabilities as a member of the organization. It differs from general self-esteem (Bowling et al. 2010: 601). OBSE refers to an individual's confidence in their ability to meet their organization's needs through their role. Those with elevated organizational-based self-esteem perceive themselves as skilled and content in their previous organizational positions. They recognize their worth as valuable members who meaningfully contribute to the organization.

Consequently, individuals with high OBSE view themselves as significant, productive, and beneficial assets to their workplace (Pierce et al. 1989: 625). OBSE pertains to how individuals perceive their worth and value within their work environment. As defined by Fan (2008), it captures an individual's sense of self as a member of their organization (Fan, 2008: 5). Pierce et al. (2007) further elaborated that it encompasses how individuals view their significance within the workplace (Beheshtifar and Hashemi-Nasab, 2012: 55). Job responsibilities and organizational encounters shape this mindset, ultimately influencing the attitudes and actions of employees. OBSE measures an individual's perception of their competence, significance, and value as a member of their organization. (Kanten et al., 2017: 369).

Self-consistency theory states that individuals strive to maintain a consistent level of self-esteem. Those with high self-esteem typically engage in behaviors that reinforce positive self-perceptions. In contrast, those with low self-esteem tend to engage in behaviors that will strengthen negative self-perceptions. In a professional setting, individuals with high self-esteem can uphold their positive self-image by cultivating positive work attitudes. In contrast, those with low self-esteem may develop negative work attitudes to maintain their negative self-perceptions (Bowling et al., 2010, p. 604). Studies have shown that individuals with a strong sense of self-worth associated with their organization tend to experience greater overall well-being. This includes a greater sense of purpose and fulfillment, lower levels of depression, and higher levels of life satisfaction and happiness.

Additionally, Pierce and Gardner (2004) delved into the connection between organizational self-esteem and management in their research. According to Pierce and Gardner's (2004) study, organizational self-esteem can reduce the harmful effects of work stress. This finding is also supported by Rotich (2016: 118). Korman (1970) posited that organizational factors can influence an individual's OBSE. This type of self-esteem reflects an individual's self-efficacy, social learning experiences, self-evaluation, and the importance they place on themselves based on their interactions with others. Consequently, organizations, their environments, and their actors are judged based on the self-evaluations cultivated within them (Fan, 2008: 5). According to Pierce and Gardner (2004), OBSE is positively correlated with job performance, job satisfaction, organizational citizenship, and satisfaction. Beheshtifar and Hashemi-Nasab (2012) also noted this correlation.

According to research by Bowling et al. (2010), employees who view themselves positively about their organization tend to experience higher levels of job satisfaction, emotional commitment, work commitment, and organizational citizenship behavior and perform better in their jobs. The study found that low self-esteem is linked to higher turnover intention. Moreover, Bowling et al. (2010) discovered that those with low organizational-based self-esteem are more likely to experience depression and physical symptoms and have a higher turnover intention. Organizational-based self-esteem refers to an employee's evaluation of their worth, fit, and personal virtue within their organization. Scholars such as Korman (1970-1976) and Brockner (1988) have argued that self-esteem plays a crucial role in how employees interpret their job performance (Beheshtifar and Hashemi-Nasab, 2012: 55).

Numerous studies have been conducted by various researchers, including Pierce et al. (1989), Carson et al. (1998), Bowden (2002), Gardner and Pierce (2001), and Van Dyne and Pierce (2004), to explore the relationship between OBSE and workplace satisfaction. Bowden (2002), Gardner and Pierce (2001), and Van Dyne and Pierce (2004) also delved into the concept of OI and its connection with OBSE. In addition, Steahle-Mood (1998) examined how OBSE affects adaptation to organizational change, while Tang and Ibrahim (1998) investigated the correlation between OBSE and helpfulness and harmony in organizational citizenship behaviors. Furthermore, Pierce et al. (1989), Phillips and Hall (2001), Tang et al. (200), and Van Dyne and Pierce (2004) found a positive relationship between OBSE and organizational commitment (Oguegbe & Edosomwan, 2021: 59). Studies have demonstrated a strong correlation between self-esteem related to one's workplace and favorable job consequences, including job contentment, efficiency, and company loyalty. According to Pierce et al. (1989), employees with high OBSE tend to display behaviors that their employers highly value. Bankola and Ajagun (2014) further discovered that emotionally committed employees with high OBSE are more likely to remain with the organization (Bankola

and Ajagun, 2014: 32). According to Drake's research in 2011, there is a direct connection between spirituality in the workplace and an individual's self-esteem within the organization (Drake, 2011: 48). Additionally, studies by Bowden (2002) and Kark and Shamir (2002) have shown a positive correlation between OI and OBSE (Moryani, 2019: 11).

2.3. Organizational Identification (OI)

Identification is a concept that can be interpreted differently by each individual. Generally, it pertains to a feeling of affiliation, allegiance, or shared attributes (Lee, 1971: 214). Per Katz and Kahn (1978) and Staw (1984), identification involves being indirectly involved in successful situations beyond one's control and participating in activities that may have personal consequences but benefit the greater good. According to Ashforth and Mael (1989), OI is an individual's self-perception of belonging to a group and sharing its future (Mael and Ashforth, 1992: 104-105). According to Patchen's (1970) definition, OI refers to a feeling of unity, attitudinal and behavioral support, and shared characteristics among members of an organization (Riketta, 2005:360). OI occurs when an individual feels a deep connection with the organization, perceiving it as an extension of themselves. The link is based on mutual values and goals held by the person and the company. Specifically, value-based identification arises when an individual's values and goals align with the organization's (Reade, 2001:1270).

Social identification theory explains that several factors can influence people's identification with an organization. According to social identity theory, an individual's sense of self is influenced by their group status (Bartels, 2007: 174). This theory emphasizes the significance of organizational membership in forming a person's social and self-identity. It is based on two key assumptions: firstly, individuals strive to boost their self-esteem; secondly, people utilize social comparison to navigate their surroundings and determine their position within the organization. Social identity theory highlights the importance of positively comparing with other groups and focusing on what distinguishes one's organization from others (Reade, 2001: 1271). OI refers to the extent to which an individual's values are aligned with those of the organization they work for. This involves feeling a sense of belonging and identifying oneself as a member of the organization. Social identity theory posits that an individual's self-concept is shaped by their membership in various social groups (Riketta, 2005: 360). Individuals who strongly identify with their organization exhibit behaviors and attitudes that support it and recognize its members' unique qualities. However, there may be cases where an individual's beliefs and values conflict with the organization's, leading to personal discomfort and conflict (Polat, 2009: 14).

It is common for individuals to associate themselves with high-status groups and organizations to enhance their self-perception. The size of the group is also a crucial element in this process. Brewer's 12esearch suggests that people strive to balance inclusion in a social group and individual uniqueness (Knippenberg and Schie, 2000: 138). Several studies by Bhattacharya et al. (1995), Dutton et al. (1994), Smidts et al. (2001), Mael and Ashforth (1992), and Hall et al. (1970) have highlighted external prestige, the ability to stand out in the organization, communication with the organization, and the employee's perception of the organization's identity as crucial factors in OI (Bartels, 2007: 174). According to 12esearch, OI is a critical factor that affects individuals, groups, and organizations. When employees identify with their organization, their actions align with its objectives, leading to higher retention rates and improved collaboration among colleagues (Edwards, 2005: 207). Additionally, identification fosters positive outcomes such as employee satisfaction, a sense of belonging, work processes, and social organization (Mael and Tetrick, 1992: 813). Studies have shown that identifying with an organization leads to improved 12esearch12ce, increased organizational citizenship behaviors, and lower turnover intentions (Kreiner and Asforth, 2004: 2).

The degree of psychological attachment an individual feels towards their workplace is known as OI. Research shows that employees with a strong sense of organizational identity have higher job satisfaction, better job 12esearch12ce (both within and beyond their assigned responsibilities), and more positive relationships with their peers. Furthermore, such individuals are also less likely to harbor intentions of leaving their current employment (Cheung and Law, 2008: 213). In their study, Knippenberg and Schie (2000) found a significant positive correlation between OI and individual identification with workgroup, job satisfaction, job participation, and job motivation. Based on their findings, it was concluded that a notable negative correlation exists between turnover intention and OI. According to Ashforth and Mael's 12esearch, OI refers to the process through which individuals derive a sense of identity from belonging to an organization. This results in attitudes and actions that align with the organization's values. When individuals feel a sense of belonging to an organization, it can positively impact the organization's 12esearch12ce. Employees who adopt the organization's perspective and act in its best interests are likely to feel more comfortable in work. Furthermore, employees with OI tend to have higher levels of job satisfaction. However, this identification may also result in a greater likelihood of employees staying with the organization and contributing to its success (Knippenberg and Schie, 2000: 137-143).

Extensive 12esearch shows that establishing a sense of belonging and attachment to the organization relies on employees feeling a profound connection to their work. WS, which involves being in sync with organizational values, deriving meaning from work, and bonding with colleagues, can favor OI. When employees feel their values align with the organization, they become more confident in fulfilling organizational roles. This confidence stems from a sense of coherence between the

organization's values and its own. Furthermore, an individual's self-esteem based on their affiliation with an organization serves as a 13esearch between corporate spirituality and identification.

3. RESEARCH METHOD

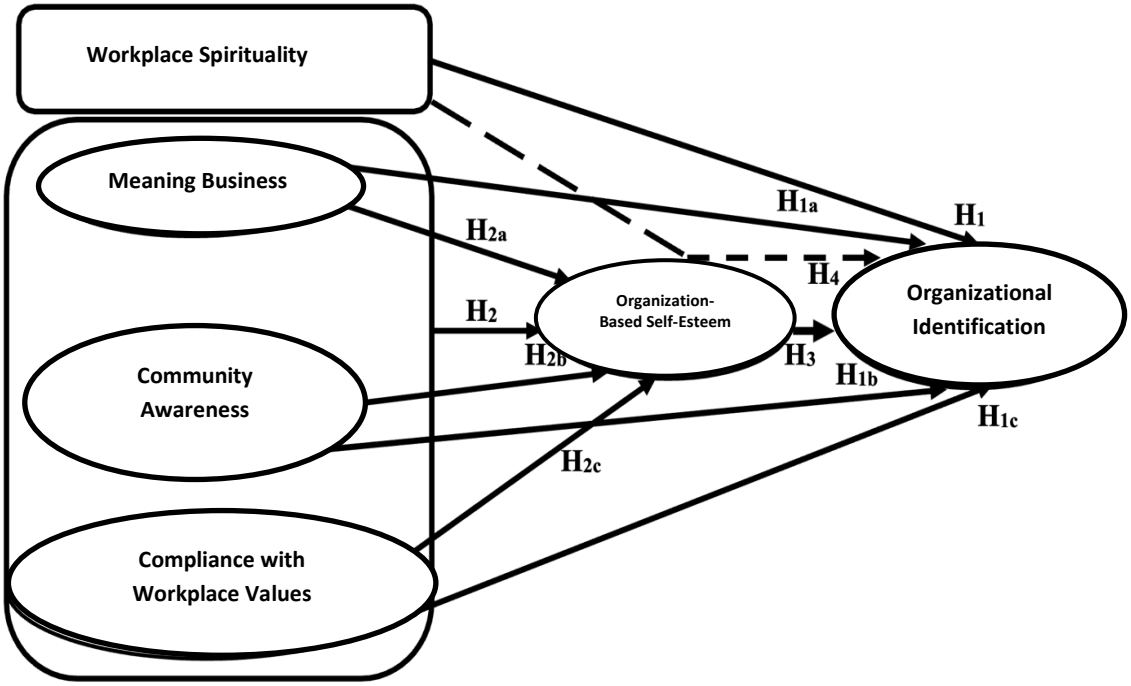
3.1. Purpose and Approach

This study investigates the relationship between public sector employee spirituality levels and their organizational affiliation and how their self-respect for the organization impacts this association. The study examines the relationship between WS, OBSE, and OI. The research used a questionnaire to obtain data, utilizing three scales to measure WS, OBSE, and OI. Participants rated their level of agreement using a five-point Likert scale. The independent variable was WS, the mediating variable was OBSE, and the dependent variable was OI. The 13esearch hypotheses were validated through exploratory and confirmatory factor analysis and hierarchical regression analysis.

3.2. Research Model and Hypotheses

Below is the model established to test the effects between variables within the scope of the research.

Figure 2: Research Model



The study has developed hypotheses concerning WS, OI, and OBSE:
H_1: WS has a significant positive effect on OI.
H_{1a}: The vital work dimension of WS affects OI positively and significantly.
H_{1b}: The community awareness dimension of WS positively and substantially affects OI.
H_{1c}: The size of WS compliance with workplace values significantly positively affects OI.
H_2: WS has a significant positive effect on OBSE.
H_{2a}: The meaningful work dimension of WS has a significant positive impact on OBSE.
H_{2b}: The community awareness dimension of WS significantly positively affects OBSE.
H_{2c}: The size of WS compliance with workplace values significantly positively affects OBSE.
H_3: OBSE affects OI positively and significantly.
H_4: OBSE has a mediating role in the impact of WS on OI.

3.3. Scope and Sample of the Research

This study investigates the relationships among WS, OI, and OBSE. The research was conducted among administrative staff working at public universities in Turkey, focusing on Çanakkale Onsekiz Mart University in Çanakkale. The research team used convenience sampling to collect data, which entails selecting the most available and accessible subjects until the desired

sample size is achieved (Gürbüz and Şahin, 2018: 132). This approach was chosen to save on time and costs. In total, 206 administrative staff were included in the study out of 220 questionnaires received, representing a response rate of 93.63%.

3.4. Scales of Research

The questionnaire used three scales to measure the OBSE mediating effect on the correlation between WS and OI. The participants could indicate their level of agreement with given statements using a five-point Likert-type rating system. The questionnaire was expertly crafted using proven and dependable scales, previously adapted for use in Turkish by reputable researchers. Notably, the WS scale used in the questionnaire was initially developed by Milliman et al. (2003) and later translated into Turkish by Bekiş (2013). The scale consists of 21 statements (meaningful work, community awareness, and compliance with workplace values) in 3 dimensions. The OBSE scale was taken from the study of Kanten and Arda (2019), which made its validity and reliability analysis based on the studies of Pierce, Gardner, Cumming, and Dunham (1989). The scale consists of 10 single-dimension statements. The OI scale was taken from the survey of Mael and Ashforth (1992) and translated into Turkish by Polat (2009). The scale consists of one dimension and six statements. The questionnaire form included six demographic questions. The study tested the structural validity and reliability levels of all scales.

4. FINDINGS AND DISCUSSION

4.1. Demographic Findings

Of the 206 administrative personnel who participated in the research, 26.7% of the administrative personnel were civil servants, 19.4% were computer operators, 7.3% were permanent workers, 5.3% were data preparation/access control operators, 5.3%, 3% were technicians, 3.9% were branch managers, 3.6% were faculty secretary, 3.4% were chiefs, and 1.9% had the titles of communication specialists. 8.6% of the administrative personnel are in the Head of the Administrative Financial Department of Affairs, 8.6% in the IT Department, 8.6% in the Student Affairs Department, 7.4% in the Graduate Education Institute, 7.4% of them work in the Rectorate, 6.1% in the Faculty of Engineering, 5.5% in the Faculty of Political Sciences, 4.9% in the Department of Construction and Technical Affairs, and 4.3% in the Library. Considering the total working time of the employees, 9.5% of them are 0-5 years, 30.2% are 6-10 years, 22.2% are 11-15 years, 15.9% are 16-20 years and It is seen that 22.2% of them have a working period of 21 years or more.

Table 1: Demographic Findings

Gender	Participant Number (%)	Age	Participant Number (%)	Experience	Participant Number (%)	Education Level	Participant Number (%)
Women	(57.8%) 119 Participant	Less than 20	(0.5%) 1 Participant	Less than 5 years of experience	8.7% 18 Participant	Elementary Education	0.5% 1 Participant
Male	(40.3%) 83 Participant	Between 20-29	(6.8%) 14 Participant	6-10 years experience	27.7% 58 Participant	Secondary Education	1.5% 4 Participant
Lost Data	(1.9%) 4 Participant	Between 30-39	44.7% 93 Participant	11-15 years experience	20.4% 41 Participant	High school	7.3% 14 Participant
Total	100%	Between 40-49	36,4% 74 Participant	16-20 years experience	14.6% 31 Participant	Associate degree	18% 37 Participant
		50 and above	10.2% 21 Participant	With over 21 years of experience	20.4% 41 Participant	Licence	53.9% 111 Participant
		Lost Data	1.5% 4 Participant	Lost Data	8.3% 16 Participant	Postgraduate	16.5% 33 Participant
		Total	100%	Total	100%	Doktorate	0.5% 1 Participant
						Lost Data	1.9% 4 Participant
						Total	100%

4.2. Factor Analysis and Findings on Reliability

The KMO test evaluates whether the variables obtained from a particular sample are appropriate for factor analysis. A KMO value of "0.60 and above" indicates that the model is suitable for factor analysis. In this study, the lowest KMO value for the variables was ".884," and the highest was ".942," suggesting that the sample is appropriate for factor analysis. Explained variance is the proportion of variance accounted for by each factor in factor analysis. In exploratory factor analysis, the cumulative variance explained by all components should be at least "30%" for unidimensional and "50%" for multidimensional scales. The variance rate of unidimensional variables was at least "70%" in this study, and the variance rate of WS was at least

"71.6%." (Gürbüz and Şahin, 2018: 319-320). Only one statement from the WS variable was excluded due to the low factor load. The original scale distributed the expressions, as the factor analysis results reflected. The researchers used the Lisrel 8.8 program for confirmatory factor analysis and calculated goodness of fit values for each scale. The results of the confirmatory factor analysis for the research rankings are presented in Table 3.

Table 2: Summary Table for Exploratory Factor Analysis, Reliability Analysis, Explained Variance, and KMO Value

WS (remaining item): 20 KMO: .942 Variance Rate: 71.6%	**Cron. Alpha ,962**	**OI (remaining item): 6 KMO: .896 Variance Rate: 70%**	**Cron. Alpha**	**OBSE (remaining item): 10 KMO: ,884 Variance Rate: 72.5%**	**Cron. Alpha**
Factor 1: Compliance with Workplace Values Ratio of Variance Explained: %27.6	,938	Factor 1: OI	.914	Factor 1: OBSE	.927
Factor 2: Community Consciousness Ratio of Variance Explained: 23%	.929				
Factor 3: Significant Job Disclosed Variance Rate: 20.9%	.877				

Table 3: Goodness of Fit Values of the Scales as a result of Confirmatory Factor Analysis

Variables	**X^2**	**df.**	**X^2/df. ≤ 5**	**GFI ≥.85**	**AGFI ≥.80**	**CFI ≥.90**	**NFI ≥.90**	**NNFI ≥.90**	**RMSEA ≤0.08**
WS	176.09	84	2.09	0.90	0.85	0.99	0.98	0.98	0.073
OI	7.95	4	1.98	0.98	0.94	1.00	0.99	0.99	0.069
OBSE	3.28	2	1.64	0.99	0.95	1.00	1.00	0.99	0.056

It can be stated that the values reached as a result of the exploratory and confirmatory factor analyses in Table 2 and Table 3 are within acceptable value ranges.

4.3. Normality Analysis

The normal distribution is related to the distribution measures of the variable (Gürbüz and Şahin, 2018: 211). I In order to use commonly used tests such as correlation, t-test, ANOVA, and ANCOVA, the data must have a normal distribution. The normal distribution of the studied variable is important in making unbiased parameter estimation. In this context, parametric test statistics are usually calculated based on a normal distribution. It can be stated that the two important factors of normality are skewness and kurtosis (Uysal and Kılıç, 2022: 222-223). Huck (2012) emphasized that skewness and kurtosis values should be between “-1” and “+1” for the data to show normal distribution (Özgür et al., 2015: 68). According to a common view, the value obtained by dividing the skewness and kurtosis values by their own standards error should be taken into account. The fact that this value is below “-3.29” and “+3.29” (this value is 2.58 for samples less than 200) indicates that the data is normally distributed (Gürbüz and Şahin, 2018: 214). In line with the evaluations in the literature, it can be stated that WS meets the normality condition of the total score obtained (skewness=.502; kurtosis=.046). It can be noted that the meaningful work dimension of WS meets the normality condition of the total score obtained (skewness=-.615; kurtosis=.056). It can be stated that the community awareness dimension of WS meets the normality condition of the total score obtained (skewness=.473; kurtosis=.117). It can be stated that the compliance of WS with workplace values meets the normality condition of the total score obtained (skewness=.447; kurtosis=.147). The total score obtained from the OBSE variable was observed to meet the normality condition (skewness=-.256; kurtosis=-.096). It can be stated that the total score obtained from the OI variable also meets the normality condition (skewness=.750; kurtosis=.413). According to the results of the normality analysis, the data show a normal distribution. In this framework, analyses will continue with parametric tests.

4.4. Findings Related to Correlation Analysis

The study data underwent correlation analysis, with the levels of WS, OBSE tendencies, and OI among administrative personnel being evaluated for mean, standard deviation, and correlation values. These values are presented in Table 4.

Table 4: Values for Mean, Standard Deviation, and Correlation of Variables

	Average	S.D.	1	2	3	4	5
WS	3.36	0.83	1				
The Meaningful Work Dimension of WS	3.51	0.87		1			
Community Consciousness Dimension of WS	3.42	0.95			1		
The Compliance Dimension of WS with Workplace Values	3.22	0.91				1	
OBSE	3.71	0.73	.779**	.601**	.758**	.737**	1
OI	3.52	0.89	.665**	.632**	.552**	.644**	.599**
****p<0.01**							

When the correlation between variables surpasses 0.90, a multicollinearity issue occurs. However, bilateral correlations between dependent and independent variables do not lead to this issue. Upon analyzing Table 3, it was observed that all pairwise correlations were under 0.90. Therefore, it can be inferred that there is no multicollinearity problem in bilateral relations (Savcı and Aysan, 2016: 408). Conversely, Table 4 demonstrates high correlation values between the variables, suggesting a strong association between WS and OBSE.

4.5. Findings Related to Hierarchical Regression Analysis

To investigate the relationships between variables and the proposed mediating effect in our research hypotheses, we employed Baron and Kenny's (1986) three-stage regression analysis. This method suggests that the independent variable affects both the dependent and mediator variables. This analysis allows us to examine the mediator variable's relationships. To establish mediation, three stages must occur: the independent variable affects the mediating variable, the independent variable affects the dependent variable, and the mediating variable affects the dependent variable. Partial mediation occurs when the effect of the independent variable on the dependent variable decreases upon adding the mediating variable to the model. Complete mediation occurs when the impact of the independent variable on the dependent variable disappears after including the mediating variable. We utilize the Sobel significance test to determine the indirect result of the independent variable on the dependent variable through the mediator variable. To assess the significance of the z value, we refer to the Sobel test as outlined by Baron and Kenny (1986: 1176-1177). Sobel tests were conducted to explore how WS affects OI while also considering the mediating impact of OBSE. Hierarchical regression analysis assessed the impact of WS, meaningful work, community awareness, compatibility with workplace values, OBSE, and OI. Table 5 presents the findings of the mediation test.

Table 5: Hierarchical Regression Analysis Findings on the Mediation Role of OBSE in WS Effect on OI

		OBSE	OI
The Meaningful Work Dimension of WS	Test: Meaningful	.601	.632
	Business (β)	.362	.399
	R^2	.359	.396
	ΔR^2	.000	.000
	Meaningfulness	.601	.632
	1. R=	115.630	135.397
	F=		
Community Consciousness Dimension of WS	Test: Community	.758	.552
	Awareness (β)	.575	.305
	R^2	.573	.301
	ΔR^2	.000	.000
	Meaningfulness	.758	.552
	1. R=	275.758	89.344
	F=		

The Compliance Dimension of WS with Workplace Values	Test: Alignment with	.737	.644
	Workplace Values (β)	.543	.415
	R^2	.540	.413
	ΔR^2	.000	.000
	Meaningfulness	.737	.644
	1. R=	242.100	144.943
	F=		

The relationship between WS and OI was analyzed during the first stage of the mediation test. The study found that WS had a positive impact on OI. The coefficient of β=.665 (p<0.001) supported the H_{1a} hypothesis. Additionally, it was found that the significant work dimension of WS positively affected OI, with a coefficient of β=.632 (p<0.001), supporting the H_{1a} hypothesis. Moreover, the community awareness dimension of WS positively influenced OI, with a coefficient of β=.552 (p<0.001), supporting the H_{1b} hypothesis. Lastly, the harmony with workplace values dimension of WS positively affected OI, with a coefficient of β=.644 (p<0.001), supporting the H_{1c} hypothesis.

In the second stage of the mediation test, the researchers analyzed the relationship between WS and OBSE, with the latter serving as the mediating variable. The study found that WS positively and significantly impacts OBSE (β==.779, p<0.001), supporting H_2 hypothesis. Furthermore, the meaningful work dimension of WS positively and significantly affected OBSE, with a coefficient of β=.601 (p<0.001), thus supporting the H_{2a} hypothesis. The community awareness dimension of WS also positively influenced OBSE, with a coefficient of β=.758 (p<0.001), which supported the H_{2b} hypothesis. Lastly, the compliance with workplace values dimension of WS positively affected OBSE, with a coefficient of β=.737 (p<0.001), supporting the H_{2c} hypothesis.

Table 6: Hierarchical Regression Analysis findings on the Mediation of OI by OBSE in the Effect of WS

		OBSE	OI
OBSE	OBSE (β)		.599
	R^2		.359
	ΔR^2		.355
	Meaningfulness		.000
	R= .599		
	F=114.013		
WS	Test 1 WS (β)		.665
	R^2		.442
	ΔR^2		.439
	Meaningfulness		.000
	1. R=.665		
	F=161.531		
	Test 2 WS (β)	.779	
	R^2	.607	
	ΔR^2	.605	
	Meaningfulness	.000	
	2.R=.779		
	F=314.819		
	Test 3 WS* OBSE (β)		
	R^2		
	ΔR^2		.268
	Meaningfulness		.459
	3.R=		.453
	F=		.013
			.677
			85.985

The study examined the impact of OBSE on OI. It was found that OBSE positively and significantly affected OI at β=.599 (p<0.001), supporting hypothesis H_3. The research then analyzed the combined effects of WS and OBSE on OI. The results showed that the effect of WS on OI remained significant but decreased at β=.268 (p<0.05) when analyzed alongside OBSE, which also had a significant effect at β=.206 (p<0.05). Therefore, it was concluded that OBSE mediated the relationship

between WS and OI, meeting the conditions suggested by Baron and Kenny (1986). The Sobel test was conducted to confirm the mediation effect, and the results are presented in Table 7.

Table 7: The results of the Sobel test for the mediation effect of OBSE are displayed in a table with two rows and three columns

Sobel Test	**Test statistic (z)**	**2.476**
	p-value	0.013

Based on the results of the Sobel test, it has been determined that WS has a limited impact on OI. This impact is further influenced by OBSE (z= 2.47; p<0.001), confirming our hypothesis H_4. As a precautionary measure, we also analyzed the VIF and Tolerance values of the variables in the model to identify any potential multicollinearity concerns. You can find further details on this in Table 8.

Table 8: Results of Multilink Test

Variables	Tolerance value	VIF value
Meaningful work	.450	2.221
Community awareness	.259	3.867
Alignment with workplace values	.294	3.401

Upon analyzing the VIF and tolerance values of the independent variables, it was determined that multicollinearity was not a concern. Each independent variable's VIF value was discovered to be less than 10, and the tolerance value was more significant than .10, as reported by Savcı and Aysan in 2016 (p. 408). Thus, it can be confidently stated that there was no evidence of multicollinearity.

5. CONCLUSION AND RECOMMENDATIONS

Individuals strive for meaning and social connection and often need assistance to achieve their goals. When an employee senses appreciation from their employer, takes pride in their work, and fosters relationships with their coworkers, it signifies the existence of spiritual wellness in the workplace. Such spirituality can yield a multitude of benefits for both the individual and the organization at large. Incorporating WS can result in favorable OI, mainly when an individual's core values are congruent with the company's. In this context, an individual's confidence in their skills and their conviction in their ability to make valuable contributions to the organization fosters a strong sense of self-esteem in the workplace. This perspective proposes that an employee's assessment of their job's importance and proficiency in performing it can result in a favorable outcome for assimilation within the organization. Consequently, this research seeks to explore the function of OBSE in mediating the correlation between WS and employee association with the organization.

According to research, employees who possess WS and self-esteem at the organizational level tend to identify more positively with their work environment. As a result, administrative personnel in public institutions who find their workplace meaningful spiritually and feel valued by their colleagues are more likely to form strong connections and share the same organizational values. These findings align with previous research conducted by Kolodinsky et al. (2008), which also discovered a positive correlation between organizational spirituality and identification. According to a study by Drake in (2011), a strong positive relationship exists between WS and OBSE. Our research supports the same conclusions, showing that WS has a noteworthy and beneficial effect on an individual's self-esteem within an organization. When an individual's values align with the values of their workplace, they tend to feel more secure in their abilities and beliefs. A workplace that prioritizes spirituality can make employees feel valued, a conclusion consistent with the findings of Milliman et al. (2003), who also identified a correlation between WS and OBSE. Additionally, our research demonstrated that employees with high levels of OBSE are more likely to feel a sense of belonging and identify with their organization, which, in turn, can lead to behaviors that align with the organization's values. According to Bowden's (2002) and Kark and Shamir's (2002) research, OI positively correlates with OBSE.

Additionally, OBSE is found to mediate the impact of WS on OI. These findings imply that employees who recognize the spiritual value in their organization are more likely to identify with it, closely linked to their OBSE. To enhance an employee's sense of OI, they should feel appreciated as a valuable member who can contribute with their skills and abilities while also feeling competent in their role and surroundings. Encouraging workplace values through community awareness, establishing a supportive and positive organizational atmosphere, and promoting employee-organization harmony can also strengthen the psychological bond between employees and their organizations. Public institutions should create a work environment that fosters employee happiness and enjoyment while promoting ethical values. Future research could investigate how WS affects job stress, employee creativity, social courage, and psychological capital.

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MAIN FACTORS AFFECTING THE FINANCIAL STRUCTURE OF ENTERPRISES

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ABSTRACT

Purpose- The purpose of this study is to reveal which main elements affect financial structures within the fields of activity of businesses and the rules they must comply with.

Methodology- In order to carry out profitable and efficient activities in business life, complying with laws and regulations, ensuring safety, trust and motivation among employees, regulating employees' rights, wages and personal development have been tried to be revealed with economic information. The harmony of capital owners, managers and employees and the importance of experience and knowledge in making the company financially profitable are explained.

Findings- Occupational health and safety have been determined as the order of the working environment, advanced technological infrastructure, support of communication and cooperation, allocation of meeting and rest areas, implementation of policies that make employees valuable, exchange of information in crises, elements based on experience and knowledge that shape and direct international business life. In addition, detection of errors, arrangements between departments, elimination of negativities due to the time effect, positive contribution of employees to business activities, efficient use of financial instruments and development and implementation of audit mechanisms were also found to be important.

Conclusion- The problems created by the incompatibility between business life and managerial elements should be sought and solutions should be sought with new working models to eliminate these problems. It is clear that the financial structure of companies will improve, and they will become profitable with the cooperation between employees and managers**.**

Keywords: Financial structure, enterprises, business value, success factors
JEL Codes: E22, D01, D23, L21, L84

1. INTRODUCTION

For individuals, business life refers to the formations aimed at providing personal and organizational benefits defined by laws and regulations. Business life represents continuity for employees and organizations in terms of norms and rules.

It should not be forgotten that continuity in business life is shaped by international and national conditions. Because values and expectations are different in each society. In addition, the jobs that employees do on a daily basis are not the same even though they are in the same professional group.

The order of business life is as much about the organization of the environment as it is about laws and regulations. Workplaces are areas defined in laws and regulations. In these areas, studies are carried out according to descriptions as required by the job and profession. The rules that the employees carrying out the work must comply with are regulated by international and national labor law legislation. The rights of the employees, working conditions, wages, relations of the employees with each other and their employers, and retirement principles have been subject to laws and regulations. The purpose of these laws and regulations is to protect employee rights and law. In addition, it is also important to provide social benefit and establish a balance between employees and employers.

The issues of benefit for the protection of the employee, the value given to his/her personality, occupational health and safety, removal of anxiety about the future, bargaining and strike rights in wages, development and training of employees shape business life. Business life involves constantly changing transactions and processes. Both transactions and processes concern millions of people depending on economic life. Changes occur in business life depending on people's education, experience and age.

In business life, change and development make new experiences possible with concepts such as benefit, productivity, profit, loss, bankruptcy, strike, lockout, retirement and resignation. Thus, the managerial and organizational values of business life are formed.

From here, different formations emerge, and the goals and preferences of the employees begin to change and develop. While employees gain economic income, new opportunities also arise for their personal development. A working life consists of employees who actively participate in the work, are more productive and contribute more to the organization and the company, rather than employees who take orders and follow them to the letter.

Achieving success in campaigns for goods and services, actions taken for customer satisfaction, and initiatives for new activities depends on the active support of employees by management. Since activities in business life are carried out in physical and virtual areas, these areas have employees with different job sizes and work volumes.

In addition to the difference in education, character and experience of each employee, their expectations are also different. For example, each employee's behavior before starting work and their behavior in business life are different. Reading and perceiving advertisements during the job process, preparing a resume, and attitudes and behaviors during interviews have emerged differently for each employee in business life. Activities in business life always occur within a work culture. Employees adapt to this culture.

They act according to the rules and principles of the organization's workplace. To achieve this, both managers and employees learn and apply working principles through training and personal effort. Besides, career is very important in every business life.

The performance of those in business life is also very important. It is important for both the workplace and the employee for those who are employed or have previously been employed to demonstrate that their work is correct and efficient and that it complies with standards and principles. In short, being successful in business and achieving given goals and objectives are indispensable in business life as business performance.

For this reason, performance evaluation measurements are made for both individuals and businesses. For this purpose, weaknesses and strengths should be revealed, and accordingly, the opportunities and threats that the person and the organization will have should be identified.

2. LITERATURE REVIEW

The order of business life is as much about the organization of the environment as it is about laws and regulations. This means that the common values of managements shape the continuity of business life (Komut, 2013: 101). Today, the internationally recognized concept of business continuity has turned into a business discipline.

For example, ISO 22301 has been introduced as the international standard for business continuity management. This standard has been introduced to help protect the business and employee (BCI, 2020: 2). ISO 22301 provides a continuity process (BSI, 20212:3) in infrastructure preparation and managerial processes for organizations to create brand and value.

Technological developments and advances in the workplace are taking shape far from the workplace. As such, business life requires more collaboration (Blanchard-Fowle-Hawkin, 2022:9). Nowadays, it is easier and more efficient to cooperate in business environments established somewhere far away rather than from the center.

Career is a person's gradual and continuous progress in any business field throughout the years he/she can work, gaining experience and skills (Bayraktaroğlu, 2006:137) for employees in business life and for the future of jobs and advancements (Klatt-Murdick-Schuster, 1985: 380) is of great importance.

Successful activities are sustained by good business relations and compliance with business ethics. Good relationships are the basis for the existence and maintenance of the lives and relationships of all living things (Erdoğan, 2011:38).

Overwork and stress-causing behaviors in business life can lead to negativities in employees. In order to avoid negativities, people must trust each other (Hartley, 1999: 42) and respect their personal rights.

Failure to create working time schedules and employee absenteeism not only causes increases in costs (handbook for practitioners, 2005:56) but also decreases motivation among employees. Global businesses always design business to retain employees and customers with a focus on technology (Madan-Tripathi-Khalique-Puri, 2023: 7).

Technological developments also play a major role in international relations. National sovereignty and social values change and weaken (Rittera-Pedersend, 2020: 214). New understandings emerge. Capital and trade change (Iwabushi, 2019: 2). Group members who have just met each other and cannot predict each other's behavior can be expected to experience uncertainty stress (Berger, 1986:13).

In order to motivate employees, the colors of the areas should be harmonious and carry today's lines. For this reason, there should be specially designed meeting and recreation areas with modern lines. People stay in these areas for at least 15 minutes (Elsayed-Sayed-Lazarus-Forsythe, 1997:672).

Failure to create working time schedules and employee absenteeism not only causes increases in costs (handbook for practitioners, 2005:56) but also decreases motivation among employees. Global businesses always design business to retain employees and customers with a focus on technology (Madan-Tripathi-Khalique-Puri, 2023: 7).

For this reason, ventilation produced with the latest technology in meeting and resting places must be at sufficient levels in terms of temperature, coldness, humidity and lighting (Guion-Bolton-Elizabeth, 2003: 15). Policies should be developed to ensure that the equality of individuals excluded is taken into account in decision-making processes in all areas, including product/service development, finance, purchasing and mergers (UN Global Compact, 2020: 22), and employees should be valued.

In business life, motivation provides employee satisfaction with emotions such as excitement, joy, desire, desire and hope (Carucci, 2022: 3). They also attach importance to the successful implementation of principles and rules (Hedges, 2022:4). Employee satisfaction, one of the indispensable elements of business life, refers to positive and negative behaviors towards jobs (William-Keith, 1985:410).

Their reaction to the environment they are in also affects their lives outside of work (Berry, 1997:145). The effects gradually grow and include the entire environment of the employee. Deviations in business life (Beehr-Newma, 1978:666) bring about job dissatisfaction and deviations from roles.

The contribution to management participation to be given to employees in improving the quality of goods and services and increasing productivity (Marvin, 1992: 105). Determining what crises are, the degree to which employees and businesses are affected, and crisis management mechanisms (Kovoor-Mistra, 2001:77) are among the elements of business life as characteristics of crises. Sumerians set many rules and regulations in business, trade, education and social life. With an organized structure, it included everyone in the system, from its employees to the people collecting brushwood in the countryside, within a plan (Landsberger, 1943:89).

With the industrial revolution, many technological inventions came to the fore, and innovations that pioneered development not only pioneered our business life (Asimov, 2006:18), but also changed planning and organization functions. The existence of ethical values in the planning and organization function is related to social responsibility (Jardins, 2006:28).

Reporting must be presented as a cycle with feedback, that is, a cause-effect relationship (Merchant, 1982:220). What authorities and responsibilities will be carried and where the operating environments of the works will be constitute the basis of the Organisation. The formation depends on human resources and physical resources. There is a high efficiency between human resources and physical resources (Brown, 1945:82).

The problems caused by the incompatibility between business life and managerial elements and the search for solutions with new working models to eliminate these problems (Bailyn-Drago-Kochan, 2001:30) have changed the traditional division of labor and brought about the search for balance between business life and the factors that affect it.

It refers to the individual's ability to manage the real or potential conflict between different demands and time and energy, or to meet the individual's needs at a satisfactory level (Clutterbuck, 2003:14).

3. METHODOLOGY

The methodological approach of the research is based on the information expressed in the literature and the experiences experienced. The information obtained is the product of academic studies. The source of experience is the evaluation of information obtained from studies in foreign companies.

Actual transactions were carried out according to the flow of work and business plans. The information obtained as a result of these actual transactions was evaluated. While determining how basic information affects business profitability and efficient operation, academic opinions and expressions were also used. Expressions of experience, which are seen as abstract, have been transformed into concrete ones with the support of academic views.

In the designed methodology, possible questions are answered between narratives and explanations. Random and systematic misunderstandings have been prevented with knowledge of the audit and control mechanisms of businesses. In the study methodology, information based on experience and academic opinions was determined and evaluated as biased.

Observations are based on the activities in the places studied and are also sourced from the literature in terms of the subject. Since it is sourced from the literature, variable assumptions have not been manipulated.

The design was to support financial positivity in businesses with issues that appeal to the business world. Explanations are qualified to get results. The reliability of the study is demonstrated by its ease of use based on experience and academic opinions.

4. FINGINGS

4.1. Managerial Elements of Business Life

Although each area of business life has different structures and characteristics, they have elements that have the same characteristics. Although the basic elements have the same characteristics for each field, they change and differentiate with application.

Being successful in the workplace, engaging in productive activities and gaining more profit/benefit depends on how employees meet and apply workplace principles and elements. In addition, the physical space where business life is concerned is also very important.

The factors that shape and direct international and national business life are as follows.

- An order that ensures occupational health and safety
- Design of the business environment
- Advanced technological infrastructure
- Supporting communication and collaboration
- Allocation of meeting and rest areas
- Implementation of policies that make employees valuable
- Giving importance to customer and employee satisfaction
- Providing support to management
- Giving importance to information exchange in crises

These are generally accepted elements in business life.

An order that ensures occupational health and safety

The most important factor for employees in business life is occupational health and safety. Ensuring occupational health and safety in workplaces is regulated by laws and regulations.

These principles must be followed by management and employees. Failure to comply necessitates sanctions and penalties. Necessary measures are taken to prevent incidents that may cause work accidents in business life.

Occurrences that cause the death of employees through work accidents or cause physical or mental disability due to bodily integrity are absolutely not desired by real and legal persons who employ employees. Employees and material and non-material factors organize together in the physical and virtual environments where goods and services are produced, referred to as the workplace.

Factors such as eating, resting, washing, and receiving health services should be included within the organization. A physician with a workplace medicine certificate and security units with a safety certificate should be assigned to work especially in the field of occupational health and safety.

Design of the business environment

Determining the order in which employees will be and where they will sit while performing the work and expressing the content of the work is referred to as job design.

As job design techniques, job design is carried out by applying techniques such as simply performing the job, expanding the job or changing it among employees, job rotation, task reductions, combinations, and workflow graphics. Failure to create working time schedules and employee absenteeism not only causes increases in costs (handbook for practitioners, 2005:56) but also decreases motivation among employees.

It is essential for employees to carry out physical production such as the tools and equipment used, lighting, noise level, hot-cold movements and ventilation. The culture created in the workplace includes factors such as communication patterns and employee appreciation and support.

International companies think that their employees will be more successful in a comfortable environment and prepare offices where they will be productive and work with more courage and dedication.

It is understood from this that global businesses always design business to retain employees and customers by being technology-oriented (Madan-Tripathi-Khalique-Puri, 2023: 7).

Advanced technological infrastructure

Establishing the correct technological infrastructure for business life greatly increases the productivity of employees and companies. It enables organizations or companies to operate more profitably and beneficially. Time usage is done healthily.

With digitalization, the structures of organizations and companies also change. The way employees look at jobs and the speed at which they do them also changes. Employees become more courageous and enthusiastic when it comes to doing business and succeeding. Employees' relationships with each other and their production styles differ. Production becomes efficient with automation from labor-intensive technology to capital-intensive technologies.

New business lines and professions are formed. Human resources finds and implements more flexible working models. Meanwhile, the management style and organizational structure also change. New titles, job descriptions and job analyses, marketing and stock format are reshaped. However, consumer trends and customer expectations also differ.

Intensive use of technology in business life also brings social and cultural change. Social and cultural changes direct economic developments. When we look at the agricultural society, industrial society and post-industrial societies, we see that technological developments and applications have changed everything from social structure to culture and economy.

Technological developments also play a major role in international relations. National sovereignty and social values change and weaken **(Rittera-Pedersend, 2020: 214).** New understandings emerge.

Capital and trade change **(Iwabushi, 2019: 2).** As capital becomes more active and productive, new trade routes and models also come to the fore. Differences are observed in sectoral activities and developments. R&D activities, innovation movements bring about the restructuring and change of hands of capital. In short, technological change and development changes business life and the social economic structure and cultural values of the society in which it takes place.

Supporting communication and collaboration

Organizations become efficient and profitable with effective communication and cooperation among employees. Managements always support collaboration. They attach importance to teamwork. Organizations prepare meeting rooms where their employees can chat and gather to discuss business.

In business life, communication and good relationships of employees create value. The productivity of employees within the organization and their peace of mind are possible with correct cooperation and effective communication. Proper cooperation and effective communication are established by creating a common denominator with the different knowledge and experience of the employees. Common goals and objectives among employees and the goals and objectives of the organization should coincide.

It is essential to make oral and written communication effective for the success and performance of employees and organizations in business life. The work efforts of teams depend on their communication skills. In order to achieve success in teams, bringing team members together, defining the work they will do, defining their responsibilities, making them adopt working principles, and creating friendships based on respect and trust between team members are always achieved through effective communication and good relations. Group members who have just met each other and cannot predict each other's behavior can be expected to experience uncertainty stress (Berger, 1986: 13).

For this reason, in order to reduce or solve the anxiety related to the unknown, employees need to have prior knowledge about each other for good behavior and interaction.

Allocation of meeting and rest areas

The productivity of employees also depends on what is expected from the work area. Employees want their place to be clean and tidy. Such an environment increases the energy of employees. It makes the work more desirable.

It increases motivation and Rest areas should be built in suitable places to fulfill the wishes and desires of the employees. Tea, coffee, soft drinks and water should be placed in these areas. Rest areas should be furnished with comfortable seats. Employee needs such as having conversations in a comfortable environment and including social activities are important elements of business life.

In business life, meeting spaces that are dark, cold and colorless are considered undesirable. Such meeting and resting places reduce motivation. In order to motivate employees, the colors of the areas should be harmonious and carry today's lines. For

this reason, there should be specially designed meeting and recreation areas with modern lines. People stay in these areas for at least 15 minutes **(Elsayed-Sayed-Lazarus-Forsythe, 1997:672).** Employees' time use is related to their work as well as discussing their personal desires and wishes. For this reason, ventilation produced with the latest technology in meeting and resting places must be at sufficient levels in terms of temperature, coldness, humidity and lighting **(Guion-Bolton-Elizabeth, 2003: 15).**

Implementation of policies that make employees valuable

Differences in experience, knowledge, education and personality of employees in business life also make a difference in the success of the business. Although each success rate may be different, it should be the basis for policies that will make employees valuable. This requires respecting and valuing employees.

Employees feel that they are important to the success of the organization and they do their jobs with great effort. Revealing the potential of employees in business life starts with valuing the employee.

Employees are more successful in processes where they feel valued. Feeling valued is also related to participating in decision-making processes in organizations/companies. This type of participation creates a feeling of being respected and a part of the employee.

All people, not just employees, have real rights.

These are also called universal human rights, which, in summary, are:

1. Obligation to Respect: Not to interfere with the implementation of the right.
2. Obligation to Protect: To prevent interference with the rights of individuals.
3. Obligation to Fulfill: To establish the necessary policies and mechanisms for the establishment of human rights, to ensure access to rights, to improve for individuals with restricted access, to facilitate access and to establish the sociopolitical environment that will enable the use of rights.

Therefore, compliance with these issues is of great importance for employees in business life. Companies should implement their existing policies, programs and practices to ensure equal use of employee rights. Policies should be developed to ensure that the equality of individuals excluded is taken into account in decision-making processes in all areas, including product/service development, finance, purchasing and mergers **(UN Global Compact, 2020: 22),** and employees should be valued.

Giving importance to customer and employee satisfaction

Openness is a must in business life to be customer-oriented and give importance to employee satisfaction. It is necessary to share open information and reveal the truth about the product and service. Sharing accurate information with customers gives confidence to customers.

It must be sustainable if employees are satisfied with the work they do, the management's attitude towards them, and their work environment. Sustainability is possible by meeting employee expectations and having high motivation.

High motivation is an important issue here and increases employee satisfaction. Because employees are highly motivated and put their attitudes and behaviors into a process that will be used in line with the goals of the place they work. In business life, motivation provides employee satisfaction with emotions such as excitement, joy, desire, desire and hope (Carucci, 2022: 3).

Companies and organizations try to encourage these feelings to increase. To ensure this, they set principles and rules. They attach importance to the successful implementation of principles and rules (Hedges, 2022:4)

Employee satisfaction, one of the indispensable elements of business life, refers to positive and negative behaviors towards jobs (William-Keith, 1985:410). While employees spend most of their time in the physical or virtual environment, they show their satisfaction with the positive and negative behaviors they display under the influence of their characters, knowledge, education, experience and desires.

In short, their reaction to their environment also affects their lives outside of work (Berry, 1997:145). The effects gradually grow and include the entire environment of the employee. Deviations in business life (Beehr-Newma, 1978:666) bring about job dissatisfaction and deviations from roles. In business life, when there are conflicts that cause job satisfaction, uncertainty in roles, and stress among employees, organizations/companies take urgent measures.

Providing support to management

An important element in business life is how to manage the people involved in management activities. The philosophy of dispatch and management operations should be based on previous experiences and current knowledge. Every organization/company, from the employee to the manager, takes into account the goals and achievements. For this reason, behaviors are examined.

If employee behavior is only in line with their own wishes and desires and is incompatible with external goals, this both makes the employee unhappy and affects the success of the company.

Employees and organization/company managers act on the following four principles.

1. Making the work effective,
2. Being compatible with the environment,
3. Providing profit and benefit from work,
4. Using resources efficiently

Acting on this basis, with the ever-growing technology, changing financial structure, and the increase in trained people, supporting management in business life has come to the fore. However, changing the business approach and increasing its volume and differentiation of the production structure are necessary to support the management.

It is clear that the contribution of employees to management in improving the quality of goods and services and increasing efficiency (Marvin, 1992: 105) will improve the business. Support to management will increase its dependence on the business.

Giving importance to information exchange in crises

Crises, which are a function that causes managers to panic and make mistakes in terms of their results in working life, changes or new situations brought about by developments sometimes lead to unexpected behavior. These unexpected behaviors bring with them many opportunities and threats.

In order to evaluate these and protect them from threats, employees and management must be prepared with a clear mutual flow of information. Employees and managers should be made resilient through preparations. Because crises emerge suddenly as well as slowly. Unexpected attitudes and events appear as opportunities and dangers.

Taking advantage of opportunities and protecting against dangers is the lifestyle of companies and individuals. For crisis management, issues such as effective use of time, preparation of emergency plans, establishment of communication models, determination of experts to be activated in case of crisis, and which tasks employees will focus on should be determined.

Determining what crises are, the extent to which employees and businesses are affected, and crisis management mechanisms (Kovoor-Mistra, 2001:77) are among the elements of business life as characteristics of crises.

4.2. The Effect of Planning and Organization on Business Life

After people entered into a social order and started living together, they created traditions and shaped their relationships with each other within a legal system. Sumerians, who are considered to be the first ancient civilizations to use writing, set many rules and regulations in business, trade, education and social life. With an organized structure, it included everyone in the system, from its employees to the people collecting brushwood in the countryside, within a plan (Landsberger, 1943:89).

FARABI, who was a judge and wrote hundreds of works, stated that there are three sources of knowledge and that they consist of "sense", "mind" and "evil eye" (Çubukçu, 1966:78). Based on the idea that "the mind is what makes a human being", good deeds should be done willingly and happily, and life should be done willingly. As it continues, the philosophical propositions that should be done in all situations and situations, and the words "do your job with love", which are sometimes said to the employees of companies, are also important in today's business life.

Farabi listed the characteristics that a leader should have as follows.

- Physical Characteristics: The leader's body must be strong and his organs must be complete.
- Mental Characteristics: Must have great understanding, strong memory and sharp intelligence.
- Communication Features: Must be able to express everything clearly with power and eloquence.
- Science-related characteristics: Must love science and research.

Moral Characteristics: Must be moderate in eating, drinking and sexual desires, should have strong friendships, should avoid lying, should not be fond of material things, should love justice, should not do cruelty, should not get angry or angry, should not embarrass, should be determined and have a courageous will.

With these features, it forms the philosophy of planning and organization in today's business life.The industry, which is formed by the combined use of natural resources, labor and capital, and technology, develops with the knowledge and intelligence of its employees. What is important here is the speed and intensity of development. Speed and intensity depend on the amount, type and quality of natural resources.

In addition, issues such as the qualification of labor, technological innovations in machinery and equipment, geographical situation and climatic conditions are important in terms of planning and organization within the phenomenon of industrialization.

With the industrial revolution, many technological inventions came to the fore, and while innovations that pioneered development led to our business life **(Asimov, 2006:18),** they also changed planning and organization functions. The new capital created by the savings of employees has caused technical people to turn to new technologies and has led managers to search for new planning and organization models.

For example, in order to make transportation and trade more widespread and faster, and to increase production in sectors such as energy and agriculture, new management approaches have emerged as well as planning and organization models suitable for changing and developing conditions.

4.2.1. Planning

Variables that will affect management, planning and organization models are constantly changing today. For example, changes in the existing elements in social environments, rapid developments in the technical field, rapid actions and decisions in the physical and virtual fields, attitudes in moral-ethical structures determine the structure of management, planning and organization models.

The widespread application of new techniques in the technological environment and the distribution of employees in the physical and virtual environment are as important as the culture, traditions and customs in the social environment, communication between individuals, political ideas and thoughts.

It should not be forgotten that the existence of ethical values in the planning and organization function is related to social responsibility (Jardins, 2006:28).

Some variables are needed when performing planning and organizing operations in business life.

These variables;

- Finding and changing errors,
- Editing function properties,
- Analyzing the effect of time,
- Making the effects between management and employees positive,
- Analyzing negative effects that may come from outside,
- Using environment variables

It is successful if used with precision.

Planning is the process of determining in advance what will be done, how, why and by whom in order to achieve a goal. Planning is a guide in achieving goals and objectives, It is a process that will continue from a habitual activity to a long-term activity. Stating the goals and objectives clearly and making them known from managers to employees intensifies the effect of planning. It is the process of finding and using the necessary resources.

Although our personal attitudes and behaviors and extra-system inputs make it difficult to achieve the goals, it is possible to eliminate the difficulties by making the goals renewable and practical. In businesses, it is essential that the goals of independent departments coincide with the goal of the business. For example, it is necessary for planning to ensure that departments such as production, marketing, purchasing and accounting overlap with the general goal of the business.

Planning is a balancing act for business life. Planning helps employees learn the company structure. Everyone knows what the situation of the company will be in the future, the expectations of the managers, what titles and positions the employees will take, and undue pressure and behavior of the managers towards the employees is prevented. Instead of random pressures, previously set expectations come to the fore. The risk factor comes to the fore. Problem solutions are not kept waiting.

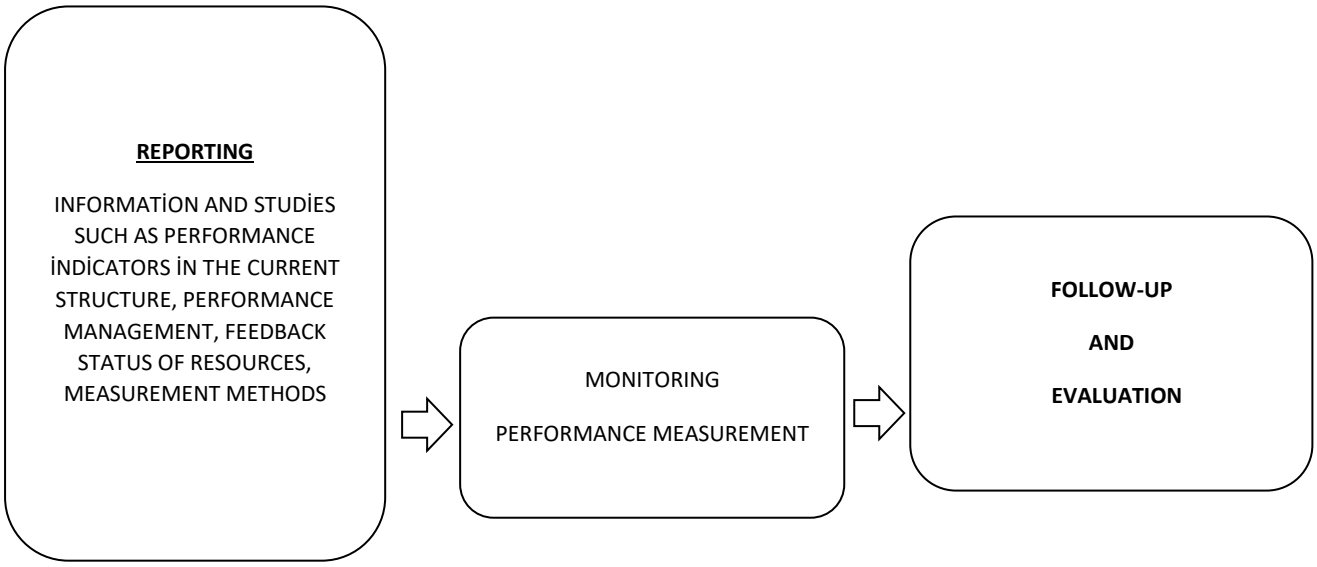
Basic features of the planning process: The work belongs to the future, It includes a period, It includes practical actions, It includes dependent decisions, It determines who will do the work and where, It has flexibility, The existence of independent continuity, It contains certain information and documents, It is clear and understandable, It is accepted by everyone. It has general features such as containing standards. The biggest problem in the planning movement is that the future is based on today and our decision mechanisms are shaped by the attitudes and behaviors of others. Goals and objectives are considered in detail during the planning stages for both employees and managers.

Generally, the following issues are identified and fulfilled during the planning process.

- Organizational/business standards, principles and rules,
- Strengths, weaknesses, opportunities and threats,
- Current machinery and equipment status, physical resources and use of technology,
- Under what conditions and timing the existing resources remain outside the system,
- Creating mathematical and statistical models,
- Distributing employees according to their current performance and job descriptions,
- Evaluating the analysis and creating resource allocation,
- Identification and precautions of the positive and negative aspects that will arise as a result.

The planning process is carried out with transactions. As a result, many similar goals are achieved. Ideas such as participation in decisions, being effective in management, improving work quality and increasing productivity are also realized. Determinations and solutions within the planning movement must be presented through reporting. Reporting must be presented as a cycle with feedback, that is, a cause-effect relationship (Merchant, 1982:220).

Diagram 1: Planning Processes Result



Planning is finalized by paying attention to definitions and standards.

Planning, in terms of quality;

1. **Policies:** These are general action plans that guide employees in carrying out activities. Sales policies, Financing policies, Personnel policies.
2. **Procedures:** It is based on short and clear explanations of how to do any job. Application forms, tests, interviews with candidates for employment or promotions, writing references, practices in health checks.

3. **Program**: It is a series of transactions in which the stages, responsible persons, budgets and organizational relationships between each other are determined to achieve the objectives of the plan. It includes information on determining the objectives and necessary transactions, the order of the transactions, determining the timing movement, and how to make controls and regulations.
4. **Projects**: It is a clearly separated division of the program. Projects are created to realize a general program. GANNT charts, CPM and PERT networks are the basic tools used in this regard.
5. **Budgets**: It is the numerical expression of the plans. For example, when a budget is prepared for a department within the business, this means determining how much money the activities that that department plans to do in a certain period of time will cost. Budgets cover periods of one month, three months, six months or often one year. For example, sales, advertising, cash movement budgets.
6. **Strategic plans:** It is an effort to determine the long-term goals of the business and the ways to achieve them in line with environmental changes. What kind of investments will be undertaken? What types of goods or services will be produced? Which markets will be entered? What will the market share be? What kind of technology will be used in production? What will the financial structure of the business be like? Your questions have answers.

The planning process is divided into three according to time usage. Short Term Plans cover a period of one year. They are generally carried out at lower hierarchical levels of the business. Medium Term Plans cover a period of one to five years. They are generally carried out in the middle and sometimes lower hierarchical levels of the business. Long Term Plans are plans with a term longer than five years. It is generally carried out at the upper hierarchical levels of the business.

As we move up to higher hierarchical levels, the planning periods, which we call the planning horizon, increase. In this sense, operational plans are made at lower hierarchical levels and strategic plans are made at higher hierarchical levels.

The following summary disadvantages of occasional planning in business are discussed.

- It causes loss of time.
- It increases the expenses due to the use of other elements.
- If target determinations are not based on real information and data, false results will not be noticed.
- Since the timing will be determined by the discretion of the managers, short, medium and long term plans are mixed together. For business, the time = money understanding is very important.
- Long-term actions are avoided with the understanding that coping with competitors requires making quick decisions and implementing them.
- It is accepted that it prevents the solution of routine tasks because they are long-term movements and are considered necessary to comply.
- It is thought that the authoritarian structure of planning prevents flexible business life because it does not take into account the changes in the environment.
- It is assumed that the practices required by the regulations do not demonstrate the employee's ability and desire for work.
- It is said that even the slightest mistake in planning will cause an irreparable mistake for the company and may even lead to the end of the company.
- Some managers, who are afraid of taking responsibility, take into account the risk factors and make obstacles with the thought that their own comfort will be disturbed.

Since the results of mathematical, statistical or econometric models will depend on the variables used, it is accepted that the incorrect use of variables will also change the results. The rulers do not want to give up their old habits easily with the calculations of "new customs for the old village", "it's not a plan, it's rice for us", "a little bit more will give me a pain-free headache".

The inappropriate attitudes and behaviors of employees and managers towards each other are also considered harmful in the planning process.

4.2.2. Organization

It is the act of describing and grouping activities in order to achieve goals and objectives in business life, by describing and defining who will do the necessary work, with what responsibilities and where.

Then; The jobs needed, defining and grouping the jobs, who will do the jobs, what authorities and responsibilities they will carry, where the activity environments of the jobs will be, constitute the basis of organization. The formation depends on human resources and physical resources. It is essential that there is a high efficiency between human resources and physical resources (Brown, 1945:82).

It is an important issue who will describe and classify the required work. What characteristics should be sought in people who will perform the jobs or tasks, what the level of characteristics should be, and whether elements of education, experience or expertise will be included should be taken into consideration. Organization should be in accordance with the goals and objectives set out during planning. For this reason, it is different in each line of business. Because the working area and behavior of each business and organization is different. Employees also have to organize according to the situation of the sectors. While some businesses adopt the concept of organizing with the sole aim of achieving efficiency within discipline, some businesses prefer to organize according to humane behavior and rational relations.

We can talk about different organizations with the number of employees, workplace size, and income level. Difference, the structural power created by the direction of organization towards the goals will occur at a different fixed point for each business. These fixed points are in different planes. Business life organizations/businesses grow and develop differently. In large-scale organizations, communication and coordination are complex, whereas in small organizations, these activities are simple. The success of the organization depends on the correct analysis of its functions. In order to reduce the physical problems of a business, which is considered as a real structure, to a point balance problem, unity in objectives must be established.

Basic functions of the organization;

1. Determined goal: What needs to be considered here is that all activities that may affect the goal will be included. If there is no organization/enterprise, there is no organizational effect on people's attitudes and behaviors.

2. Division of labor and specialization: Balance is essential in the organizational movement to ensure the increase in goods and services and to increase business efficiency. The combination of specialization and cooperation forces and other forces will nullify the negative effects of organizing. The other balance is that the transformation of the organizational structure, which is the axis of organization, is also reset. This means that the most economical work can be done with little effort.

3. Distribution of work: After the activities are defined, the principle of similarity is used to determine who will do them. Some activities are divided and some are consolidated. Distribution is made among employees, taking into account specialization and division of labor.

4. Control and supervision: The realization of the goals in the planning movement is the determination of whether the employees work according to the given programs, in short, whether the practices are according to the planning.

5. Ensuring Internal Coordination: Managers attach importance to ensuring unity of command within the chain of command. In addition, ensuring coordination prevents the waste of resources and has a positive impact on costs.

6. Ensuring External Coordination: It is necessary to attach importance to the activities carried out by businesses as they pay taxes to the State at the macro level, contribute to employment and increase income by investing with capital accumulation.

7. Geographical location: The cultural structure of the place where the activities will be carried out, its contribution to employment, the affordability of the need for qualified personnel, the existence of unionization movements and non-governmental organizations, and climatic conditions are always taken into consideration for organizing.

It would be a correct approach to include issues such as technology, changing cultural structure, diverging social thoughts, differences in democratic perception, responsibility in politics, and the sanctioning power of the public in the organizing process.

Although organizational models vary from business to business, the process of arranging the steps is based on finding the shortest path. But here we are talking about not the dimensionality of the point, but its directional extension, quality, open or closed relationship, continuous or discontinuous attitude. The setup of the model is done with planes formed by connecting points that can go unlimitedly in all directions and lines that go unlimitedly in four directions.

A static model starts working in the dynamic process. Depending on these, businesses improve their performance, improve the competitive structure, achieve market dominance and introduce new actions. Organizational charts are a static situation indicator and should not be considered as dividing into groups, departments or units. The powers of the rulers and their

command functions are the geometric region of physical events. The scheme in which the results of the activities are monitored and the pressure and directions are felt in the implementation of orders, instructions, or more broadly, requests, will define the function in which the relationships also give us their effects.

Although these are defined as horizontal and vertical organizations, it would be more accurate to define them as a functional relationship model.

For this reason;

1. It is a sharply defined model of superior-subordinate relations as traditional schemes based on acting with the chain of command. There is a strong hierarchy. Activities are carried out according to this hierarchy. Absolute authority has been established, authorities have been determined, and responsibilities have been clarified. In addition to the lack of a gap between relationships, there is also a lack of closure to environmental influences. Since rigid hierarchy is not desired by employees, it becomes a source of conflicts.
2. A strict and orderly hierarchy is not established in the organizational structure created by the relationship of expertise. Orders and instructions are not taken from top to bottom, but between managers or employees in equal positions on a horizontal plane, according to the work situation. Instead of a high hierarchy in the organization or business, there is an equal division of labor.
3. The superior-subordinate relationship in the organization is an organization in which authorities are used functionally according to an order or a determined basis. Command authority and horizontal relationships between consultants and senior management have been established. There is no coordination between managers and the understanding of responsibility is different. There is no compulsion. Advisory units reporting to the president, general manager or CEO, such as consultants or lawyers, only express their opinions. The continuation and duration of such units depends on the wishes and desires of the management unit. Those consulted have no responsibilities and there is no hierarchical line.

Preparation of charts in businesses largely depends on the management approach and sectoral situation. If issues such as meeting customer demands, customer satisfaction, employee motivation and efficiency, and financial and physical resource supply are not clarified, changes are made to the schemes.

Sometimes the schemas are completely changed to make them more functional. Or another model is put into use. Because, as we said before, it is not possible for the static model to remain in balance for a long time. For the profitability and efficiency of the company, it must be re-prepared according to changing conditions. For this, the division of labor, which forms the basis of the business (Schein, 1976:60), must be rearranged. Within organizational activities, it is necessary to establish a relationship between the external environment and the employees (March, 1993:193).

4.3. The Effect of the Audıt Mechanısm on Management in Busıness Life

In business life, auditing operations define an auditing job by looking at the plans made, decisions taken, and the behavior of employees in line with the determined standards and rules. Control establishes the relationship between goals and realizations. It reveals whether the actual work is in line with the goals.

Organizations/Businesses carry out the audit work through "audit units" they establish within themselves and through independent audit companies hired from outside. They also have independent auditing organizations check the activities of the businesses, their sectoral position, and their compliance with laws and regulations. In the public sector, the public's own public institutions are generally held responsible for inspections.

Audit processing generally includes the following tasks.

1. Financial Audit; The business's balance sheet, income-expense statements, cash flows, fund accounts, etc. Transactions are created according to accounting principles and criteria.
2. 2. Audit of Organizational/Business Activities; Business profitability, efficiency and effectiveness are calculated. Detailed calculations and comparisons are made. How things work in the business, the attitudes and behaviors of employees are examined.
3. 3. System Audit; By combining financial audit and operational audit, it is checked in more detail whether the laws and regulations are complied with. Efficient use of physical resources, financial analysis, and employee performance are tested. This control is called "Audi" for businesses.

The rules in the control mechanism are as follows.

1. Impeccable Behavior: It is the basic rule that shows the impartiality, morality and honesty of auditors and constitutes the basis of auditing.
2. Impartial independence: It is the state in which personal interests are not acted upon, there are no areas of intervention and financial and administrative expectations.
3. Not Being Influenced: Acting with a sense of responsibility and staying away from political influence and pressure. Staying away from influences under all circumstances and circumstances.
4. Respect and Trust: The feeling of love and trust that develops based on the appreciation created by the convincing actions of the control mechanism is an indicator of fair treatment.
5. Professional Competence: It is the expression of knowledge and experience and suitability for auditing. In addition to audit knowledge, professional knowledge is also considered sufficient.

These rules are as important for those who are audited as for those who perform the audit. If the auditees do not see these characteristics in those performing the audit, they will be suspicious of the audit. He/she will think that the audit would not be appropriate with people whom he/she believes are not honest, do not act impartially, are open to and under influence, are not trustworthy, and have insufficient information.

The results of inspections without these qualifications will always be a matter of debate. Control mechanisms are based on accurate information. Classification of information is possible by revealing its accuracy and clarity.

Audit makes the activities efficient and effective by investigating whether the decisions taken and the applied systems comply with the laws and regulations and the company's articles of association, whether physical and other resources are wasted, whether the company values are misused or not, and ensures that the measures and decisions that the management should take as a result of the audit are taken.

The fact that the plans and decisions taken are in accordance with the laws, regulations and rules is ensured by the smooth functioning of the audit units. These processes develop as follows within the process understanding. First of all, the manager decides whether to have an audit or not. Then it decides who or who will carry out this inspection. Then, the issue of which section the audit will cover comes to the fore.

Finally, it is revealed which jobs and who will be supervised in those departments. How to evaluate the collected information, accuracy tests and analysis of the information, and error checks of the financing tables are performed. Besides the tables, other information and opinions are finalized. Finally, the results are prepared and reporting begins. Reporting: Analyzing data and developing recommendations while conducting investigations are tasks related to reporting. As a result of the reporting, management makes new decisions and practices are implemented according to the new decisions.

In business life, the control mechanism is achieved through relevant performance evaluation, system approach, setting goals and strategies and improving service quality. When considering goals, businesses must take into account developments in the current economic system. It is also important for strategic acceptance that the goals are clear and definable, and that they coincide with economic developments.

It should not be forgotten that control mechanisms are affected not only by organizational/business factors, but also by factors related to social, political and state control activities.

Below are the criteria that must be known when performing the audit function.

1. Criterion or principle of comparison,

2. Costs of Goods and Services,

3. User Identity and Structure,

4. Plan Program Content,

5. Efficiency and Effectiveness Calculation Formulas,

6. External Effects,

7. Means of Production,

8. Amount of Goods and Services Produced,

9. Relationship between Production Tools and Production Quantity,

In business life, these principles are applied and protected sensitively for control mechanisms.

In addition to performance measurements and evaluations according to standards, the rate of meeting customer demands, the time of realization of goods or services, the rate of defective goods in production, the labor rate, the labor productivity rate, the job completion time rate, the ratio of the intended work to the realized work, project realization rate, optimum cost, The quality determined by the standards, maximum output, and the compatibility of the results with external factors should be known.

5. CONCLUSION AND IMPLICATIONS

The problems caused by the incompatibility between business life and managerial elements and the search for solutions with new working models to eliminate these problems (Bailyn-Drago-Kochan, 2001:30) have changed the traditional division of labor and brought about the search for balance between business life and the factors that affect it.

It refers to the individual's ability to manage the real or potential conflict between different demands and time and energy, or to meet the individual's needs at a satisfactory level (Clutterbuck, 2003:14).

Establishing a balance between the work done by employees and managerial elements makes work more efficient and makes employees happier and more peaceful. Balance is established depending on personal characteristics and expectations.

Individuals' success in their work in line with their desires and thoughts depends on knowing and applying managerial elements. Establishing the balance between business life and managerial elements depends on balance and control elements as well as limitations on employee expectations. Because even though individuals' expectations are unlimited, social preferences and norms that limit their satisfaction rate have an impact on the balance.

In business life, managerial elements are carried out successfully and employee satisfaction is also achieved. Preferences and expectations are that if they work harder or are more productive, their income will increase and their lives will be in order. But there is a big confusion in terms of employees.

That is, the negativities in real life do not match employee expectations and preferences. Sometimes, even if there is harmony, the realization does not occur due to environmental and social pressures and administrative incompatibilities arise.

It is important to respect the rights and laws of others, act fairly and not leave social norms and values aside. Some responsibilities assumed by employees are related to the roles they will play. Roles should be compatible with each other and should not cause a managerial problem or managerial conflict.

At this point, the main thing to consider is how to eliminate disagreements. If this issue is not considered, not only will conflict arise but a state of intense stress and distrust will arise between the parties.

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BARRIERS TO THE ADOPTION OF SUSTAINABILITY PRACTICES IN SMALL HOTEL BUSINESSES: A QUALITATIVE STUDY IN GHANA

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ABSTRACT

Purpose- By integrating sustainability into their business operations, small tourism and hospitality accommodation enterprises will not only contribute to achieving sustainable development goals 7, 9,12,13 and 14, but also promote a culture of environmental and social consciousness that aligns with the broader objectives of the United Nations' Agenda 2030. Therefore, this study explores barriers to the adoption of sustainability practices among small hotel businesses in Ghana.

Methodology- Using a qualitative research framework and descriptive analysis method, face-to-face interviews were conducted with 16 small hotel managers in the Cape Coast Metropolis of Ghana. The interview technique was adopted because it allowed for the acquisition of detailed information from participants on barriers to the adoption of sustainability practices.

Findings- The findings revealed a spectrum of internal barriers: lack of awareness and understanding of sustainability principles, attitudes, negligence among hotel staff, and financial constraints. External barriers, such as owner interference in managerial decision-making, exploitative supplier actions, burdensome taxes and levies, and seasonal fluctuations with low hotel patronage, were also identified as the main barriers to the adoption of sustainability practices in small hotel businesses in Ghana.

Conclusion- The study concludes by recommending targeted sustainability education and training programs to enhance sustainability awareness and cost-effective practices, while changes in organizational structures such as empowering managers and fostering collaboration between owners and managers are imperative for effective sustainability adoption and integration. Additionally, small hotel businesses should diversify revenue streams beyond peak seasons and, with collaborative efforts, advocate for supportive policies and regulations at all levels to create a conducive environment for the adoption of sustainable practices**.**

Keywords: Sustainability practices, sustainability barriers, sustainability adoption, small hotels, Ghana
JEL Codes: L83 O18 Q56

1. INTRODUCTION

In the tourism industry, the hospitality sector is increasingly embracing sustainability practices in response to heightened awareness of environmental protection, socio-cultural preservation, and economic development (Adams et al., 2023). Accommodation operations, the largest segment of the hospitality sector, offers opportunities for all hotel divisions to implement and enhance sustainability practices, irrespective of the size (Alameeri et al., 2018). Many developing countries, including Ghana, where small hotels predominate, play a significant role in sustainability practices within the accommodation segment and in the broader hotel industry towards the world's sustainability agenda (Agenda 2030) set out by the United Nations (Islam et al., 2019; Hassanli & Ashwell, 2018; United Nations, 2015). However, research on specific sustainability practices in small tourism and hospitality accommodation businesses is limited, and studies on the adoption and integration of sustainability practices into small operations are scarce (Midgett et al., 2019; Fodiatis et al., 2013).

Moreover, the lack of research (global) on the barriers to the adoption of sustainability practices among small tourism accommodation enterprises (STAEs) is particularly evident in Ghana and West Africa, whereas few investigations in this domain have focused primarily on large hotels (Mensah, 2014; Mensah, 2006). Furthermore, existing studies on hotels' adoption of sustainability practices in Ghana tend to skew towards specific dimensions, primarily environmental aspects (Mensah & Ampofo, 2021; Mensah, 2014). Besides, with the inclusion of environmental aspects, studies that explore the

adoption of sustainability practices (socio-cultural, economic, and ecological) and barriers deterring small hotels from adopting and integrating sustainability practices into their operations are lacking in the tourism literature. Khatter (2021) and Midgett et al. (2019) highlighted that small hotels, which are integral components of local tourism, may encounter unique challenges and barriers to adopting and implementing sustainable practices. Besides, these barriers may differ based on contextual factors, such as the business and policy environment, location, and regional characteristics (Kaur, 2021; KamalulAriffin, 2013). Thus, unique challenges arise in diverse settings, which affect the feasibility of sustainable initiatives among small businesses (Alameeri et al., 2018). For instance, regulations in one region, cultural attitudes, and the level of knowledge and awareness of sustainability can influence a hotel's willingness to embrace sustainability practices (Oxenswärdh, 2022; Khatter, 2021). Therefore, identifying and understanding influential internal businesses and external local or regional factors are crucial for developing strategies to overcome these barriers and promote sustainable practices in small hotel businesses.

Consequently, this study investigates the barriers to the adoption of sustainability practices in small hotel business operations, with a particular focus on Ghana in West Africa. Small hotel businesses in this developing region, while dominating and contributing to the local economy and tourism sector, face multifaceted challenges that can significantly impede their transition towards sustainability. Identifying these barriers is imperative for developing targeted strategies and interventions to address challenges and promote sustainability practices among small hotels, aligning with the broader goal of fostering economic, environmental, and socially responsible practices in small businesses (United Nations, 2015).

To conduct this study, the remainder of this paper is systematically organized into the following principal sections. First, the study provides an extensive review of the contemporary literature on the concept of sustainability and explores its various dimensions and practices. This section also identifies and discusses latent barriers to the adoption of sustainable practices. The second section describes the study areas and details the methodological framework employed in this study. It meticulously outlines the procedures for selecting sample respondents and developing and administering research instruments, which included a semi-structured interview schedule and face-to-face interviews. Additionally, this section elaborates on the analytical techniques used to interpret the collected data. The third section presents the results of the study, facilitating a comprehensive discussion of the findings in the context of the existing literature. This comparative analysis provides deeper insights into the implications of the study's results. The final section concludes the paper by summarizing the key findings and discussing their broader implications. It also addresses the limitations of this study and suggests directions for future research in this domain.

2. LITERATURE REVIEW

2.1 Sustainability in Tourism/Hospitality Business

The concept of sustainability, originally called "eco-development" during the United Environmental Stockholm Conference in 1972, has evolved into a global concept that has been used in conferences for over two decades. The Brundtland Commission Report introduced the term sustainable development in 1987, which defined it as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (WCED, 1987, p. 43). Since then, sustainable development has become an important subject with United Nation (2015) instituting the Sustainability Agenda 2030 on it, anchored by the seventeen (17) sustainable development goals (SDGs) to ensure improved and balanced development economically, socio-culturally and ecologically. Accordingly, all world players in both private and public sector organizations, including larger and smaller tourism businesses in the accommodation sector, are supposed to adopt and operationalize their businesses to contribute positively to the attainment of the agenda. The basic goal of sustainability is to achieve a balance between economic, sociocultural, and environmental outcomes, in terms of resource use, business/organizational output, and societal development (Islam et al., 2019). The environmental perspective of sustainability involves the optimal use of resources, maintenance of ecological processes, and conservation of natural heritage and biodiversity, whereas the social aspect involves respecting the authenticity of host communities, conserving cultural environments, and contributing to intercultural understanding and tolerance (Pirami, 2016). From an economic standpoint, it aims to ensure long-term commercial operations and provide fair socio-economic benefits to all stakeholders, including stable employment, income-earning opportunities, and social services to host communities.

Tourism and hospitality have also endorsed the notion of sustainability, acknowledging that the viability of an industry depends on the quality of its resource base. Consequently, many tourism and hospitality businesses actively pursue sustainable tourism, with the concept defined by the United Nations World Tourism Organization (UNWTO) as a development that meets the needs of present businesses, tourists, and host regions while protecting and enhancing opportunities for the future. In the realm of businesses and their practices, sustainability is operationalized as practices that are economically viable, socially responsible, and environmentally friendly, considering the needs of both current and future stakeholders to ensure sustainable growth and market survival (Mark et al., 2017). Landrum and Edwards (2009) conceptualized sustainable business based on Brundtland's definition of sustainable development as one that considers the needs of both current and

future stakeholders. Invariably, business sustainability involves taking actions that ensure the viability, growth, and market survival of the business, with all other systems, mainly environmental, economic, and sociocultural, functioning holistically and ensuring minimal or no compromise on the availability of resources to make small hotel businesses remain viable and enhance their impact on stakeholders positively and consistently.

2.2. Dimensions of Sustainability

Sustainability is commonly understood as a development strategy that aims to meet the needs of the current generation without depleting the resources required to ensure that future generations meet them. It integrates the three dimensions of economic, social, and environmental of the triple bottom line (TBL). TBL is a framework for decision-making and an approach for planning and reporting that focuses on assessing and managing the social, environmental, and economic aspects essential for a business to succeed (United Nations Economic Commission for Europe, 2017; Cvelbar & Dwyer, 2013). Ensuring the balance of the triple bottom line: The environmental, social, and economic dimensions are crucial to sustainability as they allow for the maximum level of sustainable practices in any particular business or sector (Boiral et al., 2018).

Slaper and Hall (2011) provide further details on the three aspects of sustainability. According to their assertion, environmental factors deal with natural resources and the environment, ensuring their ongoing viability and maintenance while meeting the present demands. The sociocultural dimension examines the social impact of a business on the host community and its population, whereas the economic dimension examines the actions that lead to the movement of finances/resources inside a business or firm. Because firms cannot be successful in the long run if they consistently disregard the interests of key stakeholders, TBL also responds to stakeholder demands relevant to hotel businesses (Cvelbar & Dwyer, 2013). For the utmost benefit from sustainability to be realized, it is essential to include all dimensions of the triple bottom line in all the various units and roles of stakeholders of the hotel, such as the choice of suppliers, technology adoption, employee job descriptions, and reward systems; cooperation of social responsibility to the host region, services, and products provided to customers; education on sustainability for stakeholders; and the practice of waste management and reduction of pollution (Alameeri et al., 2018).

To be deemed stable, a business must implement sustainability policies that incorporate the triple bottom line of environmental, economic, and sociocultural aspects that serve as the foundation for sustainable development (Adams et al., 2022). Because these three factors are interdependent and necessary, a firm cannot be deemed sustainable until all three are present and operate at a balanced level (Elkington & Swanson, 2013). For instance, a business that is skewed towards just one dimension may only be referred to as a green business and not a sustainable business (Pirami, 2016; Elkington & Swanson, 2013). Such limitations have been highly criticized, especially in studies conducted in the hotel segment of the hospitality and tourism industry, thus affecting the sustainability of the hotel business (Khatter, 2021). TBL emphasizes that a firm's ultimate success should be measured equally based on social and environmental performance in addition to the financial bottom line (Norman & MacDonald, 2004).

2.3. Hotel Sustainability Practices

Recently, the hospitality industry has witnessed a substantial shift towards adopting sustainable practices, which is largely driven by environmental concerns and the increasing demand for eco-friendly accommodation options from consumers. Hotels are implementing a range of sustainability practices with particular emphasis on areas such as energy efficiency, waste management, water conservation, and community engagement. One of the fundamental aspects of hotel sustainability is energy efficiency. According to Jones and Comfort (2019), Khatter (2021), and Fodiatis et al. (2013), hotels have implemented various measures to reduce energy consumption, including the use of energy-efficient lighting systems, installation of smart thermostats, and integration of renewable energy sources such as solar panels. These initiatives not only contribute to reducing carbon emissions but also result in significant cost savings for hotel operators. Waste management is another critical focus area for sustainable hotels. Oxenswärdh (2022) and Boiral et al. (2018) emphasized the implementation of recycling programs, composting organic waste, and minimizing single-use plastics to reduce the environmental impacts of hotel operations. Moreover, innovative practices such as upcycling furniture and amenities have gained traction among hotels seeking to minimize waste generation. Furthermore, water conservation is essential for sustainable hotels, particularly in regions facing water scarcity and for reducing operational costs. According to Alameeri et al. (2018), hotels can implement water-saving technologies such as low-flow fixtures, water recycling systems, and guest education programs to promote responsible water usage. These efforts not only contribute to environmental conservation but also help hotels mitigate the risk of water shortages. Jones and Comfort (2019) and Mark et al. (2017) highlighted the importance of water-saving measures such as low-flow fixtures, rainwater harvesting systems, and linen reuse programs to mitigate water scarcity and promote responsible water usage within hotel premises, which play a crucial role in hotel sustainability initiatives. By partnering with local organizations, hotels can support community development projects, promote cultural heritage preservation, and provide economic opportunities for residents (Alameeri et al., 2018; Pirami, 2016). Through active involvement in community activities, sustainable hotels can enhance their reputation and foster positive relationships with stakeholders.

2.4. Barriers to Sustainability Practices

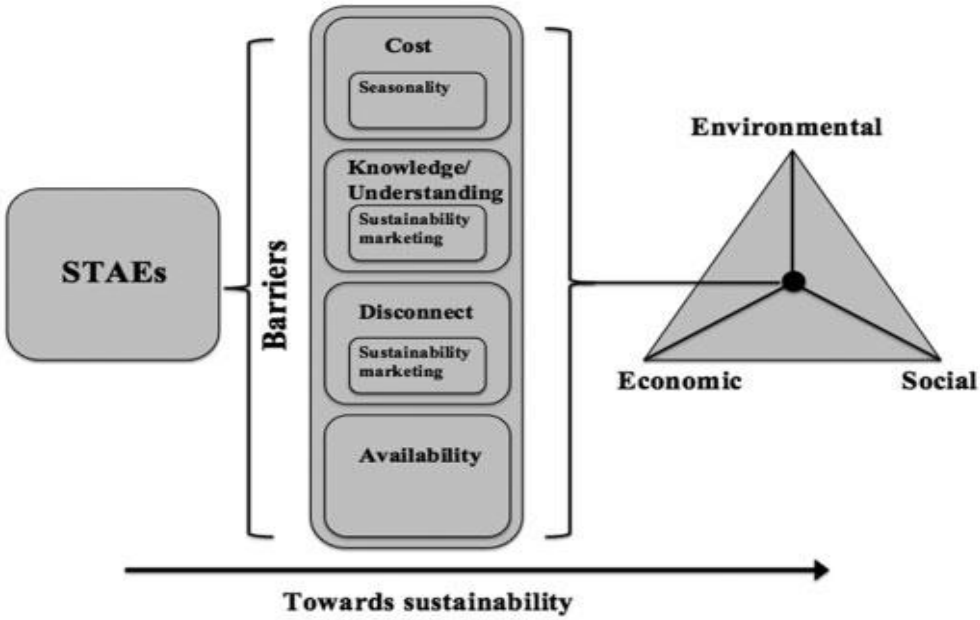
Businesses may face difficulties adopting and implementing sustainability strategies. These difficulties might be caused by external factors, such as a lack of interest and support from stakeholders, government legislation, or national economic situations, as well as internal forces, such as a lack of interest in managers and financial limitations (Oxenswärdh, 2022; Battaglia, 2017). The literature points out that the major concern of all businesses, including hotels, is the cost of implementing sustainable business practices (Khatter, 2021; Fodiatis et al., 2013). Decision-makers and managers have expressed fear and concern about the fact that the change toward more sustainable business practices could be very expensive after in-depth consideration (Bohdanowicz & Zientara, 2016; Fodiatis et al., 2013). The common barriers that run through these studies are a lack of knowledge and understanding of the concept of sustainability, especially in the case of managers and owners; a lack of interest in the adoption and implementation of sustainability practices; and a lack of motivation or support from stakeholders with financial constraints (Oxenswärdh, 2022; Boiral et al., 2018). Small hotels face many challenges when incorporating sustainability practices into the operationalization of their businesses. This is because of the lack of financial ability to integrate such a system, while others feel that their impact on the environment is minimal compared with that of large hotels (Battaglia, 2017; Fodiatis et al., 2013).

However, the literature suggests that hoteliers of large hotels and chain properties are in a position to incorporate sustainable development, as they have the financial and technological resources to invest in new environmental policies (Sloan et al. 2013). According to Oxenswärdh (2022), Kim et al. (2019), and Vernon et al. (2005), they may not have the financial capacity to fully implement and derive possible benefits from practising sustainability. In a study conducted by van Haastert and de Grosbois (2010), there was a lack of stakeholder demand for sustainability within some facilities and host regions, resulting in a lack of incentive to include sustainability practices. This indicates a lack of connection with the external forces that influence the adoption of sustainable business practices in small hotels. Other barriers identified in hotel operations were the lack of infrastructure and political and economic forces that influenced the adoption of sustainability (Isaak, 2016), and the possibility of not seeing the benefits of adopting and practising sustainability in these small hotels could be overlooked (Leonidou et al., 2013; Sanderson, 2013). Moreover, the seasonal nature of the hotel business has been identified as a barrier that fluctuates profit margins and destabilizes profit potential, owing to differences in the rate of patronage during the lean and peak seasons, resulting in the inability to upgrade facilities (Midgett et al., 2019). Melissen et al. (2016) also noted that the separation of small hotel owners from hotel management hinders value-driven collaborative learning processes needed for further sustainable business development.

The literature suggests that barriers to successful sustainability practices in hotels include diverse economic priorities, absence of external regulations, insufficient demand and support from stakeholders, and seasonal nature of tourism. In addition, a lack of awareness of the concept and significance of sustainability practices may pose a challenge. However, accurately assessing sustainability practices becomes challenging without certainty regarding business adoption of the framework in different jurisdictions. Identifying barriers that prevent non-adoption and understanding the factors that skew the focus on specific dimensions are crucial. Contextual factors, including the business and policy environment, location, and regional characteristics, contribute to diverse barriers (Kaur, 2021; KamalulAriffin, 2013). This underscores the need for a comprehensive understanding of unique challenges in various settings. In Ghana and the sub-Saharan region of West Africa, data on barriers to the adoption of sustainability practices among small hotels that dominate the tourism and hospitality sectors are scarce. This knowledge gap necessitates targeted research to address the question of *"what are the specific barriers in these regions that impact the adoption and integration of sustainability practices among small hotel businesses?"*

Based on the review and variables considered, this study draws on Midgett et al.'s (2019) Small Tourism Accommodation Enterprises (STAEs) framework to conceptualize and operationalize the study, utilizing this as a guide (Figure 1) to explore sustainability adoption barriers in small hotels on the Cape Coast. The framework encompasses crucial factors, such as cost, seasonality, knowledge and understanding of sustainability concepts, disconnect from practice and availability of resources, and guidance and training for consistency (Oxenswärdh, 2022; Midgett et al., 2019; Islam et al., 2019). These variables serve as operationalized elements, shedding light on the multifaceted challenges that small hotels can face in adopting sustainability. By leveraging this framework, this study recognizes the nuanced interplay of factors that can influence sustainability practices, providing a structured approach to analyze and address barriers, ultimately contributing valuable insights into the sustainable development of small hotels in the region.

Figure 1: Conceptual Framework of Barriers to Sustainability



Source: Adopted from Midgett et al., 2019

3. DATA AND METHODOLOGY

3.1. Research Design

The study is exploratory and utilizes a holistic single-case study design, thus combining unstructured and in-depth interviews to comprehensively explore a place-specific phenomenon (in this case, barriers to sustainability adoption among small hotels). In effect, the synthesis process is informal (avoiding reductionism and elementalism), with the results and outcomes of the study reporting and descriptively presenting themes using narratives of direct speech marks (Scholz & Tietje, 2002; Yin, 1994). This is because this study recognizes the importance of holism, or understanding the issues under investigation as a whole, and appreciates the interactions and relationships between the various variables, components, and responses, as expressed by respondents based on actual involvement (Yin, 2003; Scholz & Tietje, 2002).

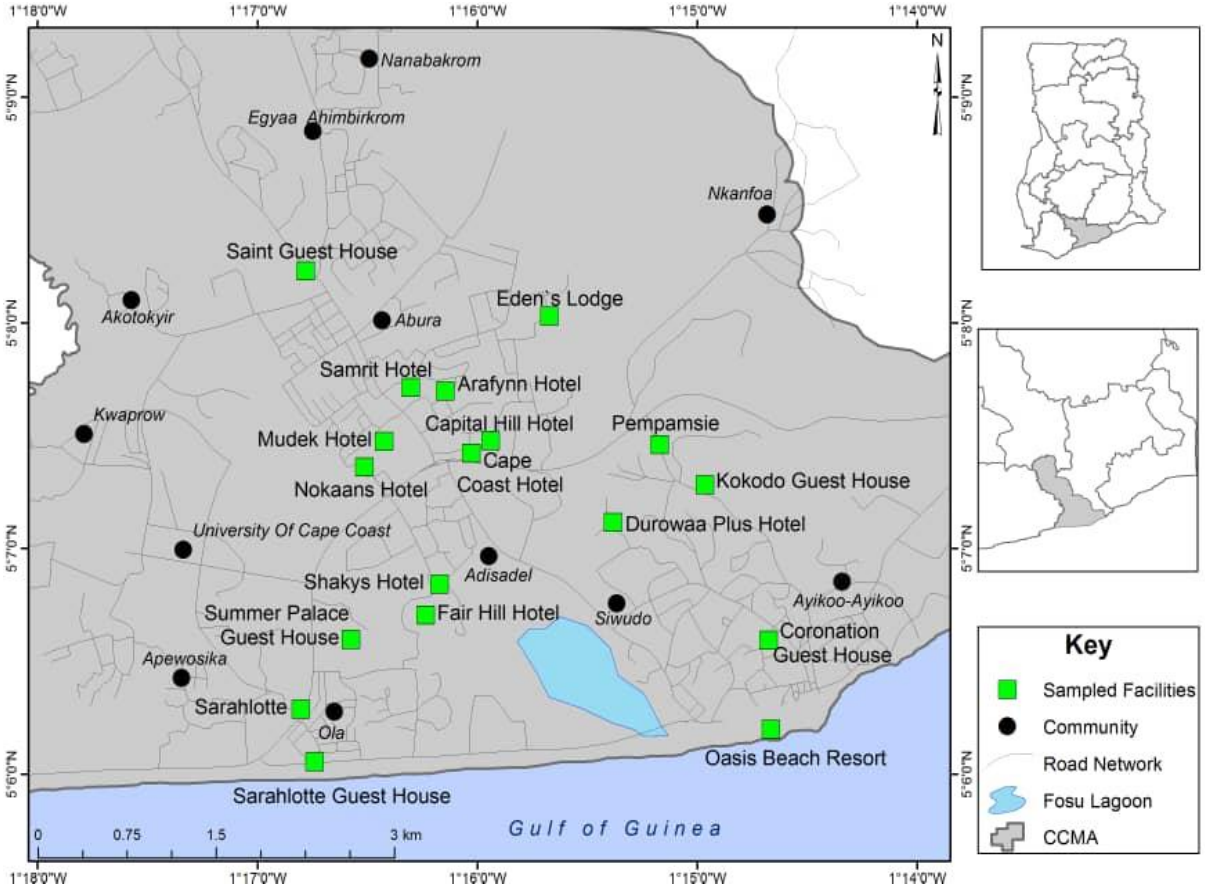
3.2. Study Area

The research area is the Cape Coast Metropolis, with a particular focus on small hotels registered with the Ghana Tourism Authority (GTA) (Figure 2). According to the latest GTA records of registered hotels and guesthouses, the hotel industry on Cape Coast is predominantly composed of small hotels (1-star, budget, and guesthouses), with only one 3-star hotel and five 2-star hotels (GTA, 2020). These statistics make the Cape Coast Metropolis a suitable area for assessing small hotel businesses on the subject of sustainable practices in the hospitality sector. This study was conducted in selected small hotels and hotels with 50 rooms or fewer in the Cape Coast Metropolis (Mensah-Ansah, 2014). In addition, studies on barriers to sustainability practices in small hotels barely exist in Ghana, making this study foundational, particularly on the Cape Coast, which is recognized as the tourism hub of the Central Region and Ghana.

3.3. Sampling

To explore and determine the barriers to sustainability practices/adoption among small hotel businesses operating in Cape Coast, the owners and/or senior managers of GTA-licensed small hotel businesses in the Cape Coast Metropolis constitute the population of this research. Out of the 48 GTA-licensed small hotels, 20 hotel facilities were randomly selected, and at least two hotels were included in the sample from each hotel category (Budget, Guesthouse, 1-star, and 2-star hotels). This sample is appropriate for qualitative studies (Guest et al., 2016; Yin, 2012; Teye, 2012).

Figure 2: Map of the Cape Coast Metropolitan Area Showing Sampled Facilities



Source: GIS and Cartography Unit, University of Cape Coast (2021).

3.4. Instrument and Data Collection

Following the qualitative methodology, an interview technique was applied and data were obtained using a semi-structured interview form. The reason the semi-structured interview technique is preferred is to obtain in-depth information about the realities to be investigated and uncover the barriers to sustainable practices experienced by small hotel managers or owners. Essentially, semi-structured interviews are preferred because they provide flexibility to the researcher to ask new questions, change the order of the questions, and skip some questions according to the course of the interview (Creswell & Creswell, 2017). In the interview form, ten open-ended questions on barriers to sustainability practices were directed to the managers and owners of small hotels on Cape Coast. These questions were based on previous studies (Midgett et al., 2019; Alameeri et al. 2018; Battaglia, 2017; Pirami, 2016). After obtaining the opinions of three academics (including a supervising professor) who were authorities in the field, a few corrections were made, and the interview questions (instruments) were approved and later applied to small hotel business managers. Before conducting the face-to-face interviews, two activities were conducted. First, official letters from the Department of Hospitality of Tourism Management of the University of Cape Coast explaining the purpose and importance of the study as well as seeking consent to participate in the study were sent individually to 20 small hotel managers/owners on Cape Coast (November 2020). This was followed by contacting managers individually to ascertain their willingness to participate. Subsequently, appointments were made with 16 small hotel managers/owners who agreed to participate in the study for the interviews (December 2020). The meetings took place between January 12, 2020, and March 25, 2021, in the offices or premises of hotel managers and owners. Hotel managers were asked to use a voice recorder to digitally record interviews to prevent data loss. This was allowed. Subsequently, 16 interviews were conducted, each lasting 30-45 minutes on average.

3.5. Data Analysis

The collected data were analyzed. To do this, audio recordings from the interviews were transcribed in written format using Microsoft Word 2019. The transcription process was carefully performed to exclude repetitive or distorted information. Once

the transcriptions were finalized, the authors' electronic notes and participants' opinions were incorporated into the expression tables created in Microsoft Excel 2019 for further analysis. A descriptive analysis was conducted to categorize and provide themes for the research data. This involved summarizing and interpreting the verbatim responses of interviewees within the context of effect assessment, as outlined by Yıldırım and Şimşek (2016). The data analysis process comprised three distinct steps: data reduction, presentation, and conclusion/validation. In the data reduction phase, participants' statements were analyzed and coded, and similar codes were grouped into categories using Microsoft Excel 2019. Subsequently, themes were developed based on participants' responses to specific questions. To ensure the reliability and validity of the analysis, a blind coding process was conducted, involving a cross-comparison of codes. During the data presentation, selections were made based on criteria such as relevance to the study's theme, diversity, and significance. The findings were then interpreted and discussed within the context of the study to draw general inferences, minimize errors, and ensure accuracy.

4. FINDINGS AND DISCUSSIONS

A descriptive analysis was conducted before obtaining the actual study results (the purpose of the study). In the resulting analysis, each participant (manager) was assigned a unique code of 'M1, M2, M16,' etc., on an ethical basis of anonymity. The demographic characteristics of the 16 participants that were involved in the study are presented in Table 1. This included the participant code number, age, sex, education level, hotel grade, and years of professional experience. Of the 16 participants in this study, the majority (12) were men. The age range of participants was 26 –72 years. In terms of education, most participants had a bachelor's degree, two (2) had a master's degree, and one (1) had a high school certificate. In terms of hotel grades, seven participants were budget hotels, four were guesthouses, three were 1-star and two were for 2-star hotels. Another important demographic variable was the number of years of managerial experience. As indicated, most participants had been working in a hotel managerial position, with 26 being the highest and 2 being the least number of years that respondents had served in managerial capacity. The majority of the participants had between 5 and 10 years of managerial experience.

Table 1: Participants related Socio-Demographic Findings

Participants Code	Age	Gender	Education	Hotel Grade	Professional Experience (Years)
M1	33	Female	Bachelor's Degree	1-Star	7
M2	43	Male	Bachelor's Degree	Budget	10
M3	26	Male	Bachelor's Degree	Guesthouse	2
M4	52	Male	Master's Degree	2-Star	18
M5	40	Male	Bachelor's Degree	Budget	6
M6	56	Female	High School	Guesthouse	11
M7	28	Male	Bachelor's Degree	Budget	3
M8	62	Male	Bachelor's Degree	Budget	22
M9	48	Female	Bachelor's Degree	Budget	8
M10	40	Male	Bachelor's Degree	1-Star	8
M11	57	Male	Master's Degree	2-Star	15
M12	36	Male	Bachelor's Degree	Guesthouse	7
M13	44	Female	Bachelor's Degree	Budget	6
M14	72	Male	Bachelor's Degree	Budget	26
M15	56	Male	Bachelor's Degree	1-Star	9
M16	34	Male	Bachelor's Degree	Guesthouse	5

4.1. Findings

Tourism and hospitality enterprises encounter various obstacles as they strive to establish a sustainable business model and maintain consistent commitment to sustainability (Edgell & Swanson, 2013). The nature of these challenges varies depending on factors, such as geographical location, size, and available human and material resources. Table 2 presents the descriptive analysis of the data obtained from the participants. The findings in the table are presented in the form of the main theme, essential sub-theme, theme content, number of participants indicating the theme content, and the specific participants who discussed or mentioned the theme content. As a result of the descriptive analysis of the responses collected from the interviews and in the context of the conceptual framework of sustainability for tourism accommodation enterprises, responses formed seven essential sub-themes. In the context of themes, it was observed that these barriers were internal

and external in scope. The results indicate that internal barriers have three sub-themes including, understanding of sustainability, attitude and negligence of the hotel workforce, and financial constraints, whereas, external barriers include sub-themes such as, owners' interference with managers' decision-making, exploitative actions of suppliers, high taxes and levies, seasonality, and low patronage emerged from the responses of the study participants as the key barriers to the adoption of sustainability practices in small hotels in Ghana (Table 2).

Table 2: Barriers to the Adoption of Sustainability Practices in Small Hotel Businesses

Main Theme	Essential Sub-themes	Content of Themes	Number of indicative participants	Participants
Internal Barriers	✓ Understanding of sustainability	• Lack of sustainability education and awareness • Making profit • Attracting customers • Strategic management • Getting business going	12	M1-M2-M3-M5-M6-M7-M8-M9-M11-M13-M15-M16
	✓ Attitude and negligence of the hotel workforce	• Unreliable workforce • Attitude of workforce • Wasting resources	10	M1-M3-M4-M6-M8-M9-M10-M11-M13-M15
	✓ Financial constraints (Cost of doing business)	• High operational cost • Cost of training • Maintenance cost	16	M1-M2-M3-M4-M5-M6-M7-M8-M9-M10-M11-M12-M13-M14-M15-M16
External Barriers	✓ Owners' interference with managers' decision-making	• Owners' decision is final • Everything decision passes through owners • Unconsidered suggestions • Just middlemen	7	M1-M3-M5-M7-M9-M11-M16
	✓ Exploitative actions of suppliers	• Overly profit-oriented suppliers • Outrageous prices • Care-less about business sustainability	10	M1-M2-M3-M5-M6-M10-M12-M13-M14-M15
	✓ High taxes and levies	• Expensive imposed taxes and levies • Multiple taxes – 13 different levies	15	M1-M2-M3-M5-M6-M7-M8-M9-M10-M12-M13-M14-M15-M16
	✓ Seasonality and low patronage	• Low patronage • Occupancy rate • Seasonal fluctuations	14	M1-M3-M4-M5-M6-M7-M8-M10-M11-M12-M13-M14-M15-M16

The primary emergent barriers to the adoption of sustainability practices among small hotel businesses in the study (Table 2) were expressed or discussed in detail by the participants in the ensuing narratives.

Internal barriers

Regarding the theme of understanding of sustainability, the results show that managers and staff lack knowledge and understanding of the concept of sustainability among hotel management and staff. For, one participant expressed sustainability as follows.

> *I'm a businessman, so I think it is getting the business to go on anyway.* (M16)

Another participant also answered by saying;

> *it's about making profit and attracting more customers. I believe it's all about what I have to do to keep the business running for a long time.* (M5)

Some respondents admitted a lack of awareness and understanding of the concept. One participant responded as follows.

> *Please I don't have any idea. I have heard the word somewhere before but I don't have any idea what it's all about.* (M15)

This lack of understanding is also attributable to the lack of adequate information on the subject/concept. One participant stated the following.

> *Training programs and seminars are organized for us, and certificates are awarded, but I must be honest, there hasn't been any teachings on sustainability practices so far. I don't know if it is yet to be introduced. But it's more of strategic management and how to manage the business and satisfy our clients"* (M11).

Another respondent also attributed the lack of understanding of the concept to a low level of education and exposure among small hotels' workforce, she specified that;

> F*irst, I would say lack of education and awareness on sustainability is a major challenge, as greater percentage of the workers are from the neighbouring village so educational levels are not so high. Sometimes you would have to repeat instructions over and over again before they get used to it*. (M1).

With regards to the theme of attitude and negligence of the hotel workforce, one participant expressed the following:

> *sometimes the workers can be very unreliable, especially when I am absent. They do not show any form of ownership and passion for the work. They clearly show that the work doesn't belong to them so they don't give off their best. They can really waste resources if you do not supervise them (M10).*

Another person also discussed that;

> *Sometimes, the attitude of my workers depicts lack of understanding of what is required of them. They can be negligent and indifferent about their roles, especially when they are not being supervised. The most frustrating part is when they do not correct and set things right where necessary. Sometimes they waste more resources than the guests. You just have to be patient with them sometimes and keep repeating instructions (M13)*.

A further statement by one of the participants stated that;

> *I would say that the attitude of the workforce when it comes to cooperating with you to run a sustainable business is really a challenge. They are aware of the regulations and expected conducts, but you would realize that they lack the understanding and do not value or see the essence of why they must take care of the environment and manage and dispose of waste properly and also efficiently use resources. They seem detached from the business. They only do what they want to, yet without any form of appreciation as to why they have to. So, you must be around constantly for monitoring. You are not sure of what they will do in your absence* (M15)

The theme of financial constraints involves the high costs of operations, cost of training programmes, and cost of maintenance (sustainability practices). Most managers understand the importance of cost-effective operations and well-maintained facilities in ensuring business sustainability. This includes frequent training of hotel management and staff as well as frequent improvements in the physical structure, technology, service delivery, and employee work skills enhancement to keep up with the contemporaneity of the tourism industry. However, the costs involved have increased the inability to adopt sustainable practices. For example, one participant stated,

> *our major barrier is the high cost we incur when buying items for the hotel and creating the hotel environment to satisfy our clients. It can be very expensive. The items are expensive and to create the environment and maintain it too can be expensive.* (M12)

A participant stated;

> *The needed items for operations, especially the non-perishables can be very expensive. Yet we would have to buy them. Unfortunately, we do not receive frequent patronage. So, the inflow of income is unstable. So, it is difficult to put money together to buy these needed items. Already you have bills to pay too. Ideally, I should be buying the other perishable items in bulk, but that would mean locking up the money* (M4).

However, IDI discussions indicate that participants consider it expensive to organize proper training on sustainable practices for hotel management and staff. Consequently, managers choose to train their employees with the help of other unit managers and supervisors, instead of outsourcing training programs and experts in best practices. One participant's response to this point is:

> *organizing training programs for my employees, I realized can be very expensive, I tried to organize one, and after making inquiries on the monetary charges, I couldn't pursue it anymore. I just decided to manage and try and teach them whenever I can* (M3).

Concerning this cost of maintenance, another participant also discussed that:

> *People say Africans don't know how to maintain. I've come to realize that, it is not the case. Maintenance is so expensive and yet the profit margin is so small and if you do a little maintenance for example, I've got a water heater that is spoilt and I've got to buy a new one which cost me 700 cedis and 50 cedis for the plumber and another 50 for the electrician if he comes, so that will be 800 cedis of the top of my sales with actually no income coming in due to the season we are in. that why it is difficult to maintain in Ghana. It is disproportionate. If I want the place to be tight all that time, then I would probably be charging at least double not because of the food but for the cost of maintenance* (M16).

External barriers

Regarding the theme of business owner interference in managers' decision making, the participants reported that, in many instances, they follow the instructions and preferences of business owners. This form of interference involves business owners making all major decisions, such as purchasing, maintenance, service styles, employee motivation, training packages, and other business directives, without involving managers in making these decisions. Hence, managers do not have the opportunity to present their opinions on sustainable business decisions. Some of the responses given in turn are as follows.

> *Here, it is a private sector and it is owned by someone, and whatever he says we do. So, if we need something and want to procure some items, I have to put it in a memo form and send it to him and he has his own way of getting us the things we need* (M1).

In this same vein, another manager stated that;

> *To be honest with you, we the appointed managers do not really take part in the decisions of the running of the hotel. Most of the facilities here are owned and managed by the proprietor and wife. So,' they make the decisions governing the running of the hotel. No matter the decisions we make as a staff, the owners' decision stands. I'm only a manager, I can't make serious decisions. Even if we suggest, the owners say is final. Cause moneys received go to them and we sustain the business through them. What they say is what we do. We are like middlemen* (M11).

In the exploitative actions of the suppliers' theme, participants complained that suppliers sometimes charged hotel representatives high prices during procurement. According to participants, suppliers perceived hotels as generating more revenue. This perception was why suppliers tended to charge higher prices when they discovered that they were sold to hotels and guesthouses. In expressing their concerns, one manager stated,

> *when they realize you are coming from a hotel, the prices they name can be outrageous. We know this because we buy items from these suppliers and sellers for our homes (*M10)

One participant also stated*;*

> *They (suppliers) don't care about your plans to sustain your business; all they want to do is sell their products and make their money… and they usually want to inflate the prices when we want to purchase as a hotel*' (M12).

Another owner-manager also stated that:

> *We try to buy things locally as some of the suppliers of some items like to charge hotel prices for their supplies. So, I sometimes prefer I go to the market myself so that I don't have to pay excess charges* (M3).

Supplier exploitative actions are quite evident, as they have caused some managers to adopt strategies to reduce extra costs during purchasing, as expressed here:

> *so sometimes we just go to the open market and try not to reveal our identity as hotel managers or workers to buy inputs. (*M15*)*

Moreover, the issues of taxes and levies as themes were revealed as major financial obligations that caused strain on businesses' financial capacity. Almost all participants complained about how the payment of some of these taxes and levies took a toll on their ability to consider investments in sustainability. They deemed some of these taxes unnecessary as they did not see how these payments contributed to the growth of their businesses. A participant stated;

> *My greatest barrier is financial constraint which stems from the taxes and levies imposed on us. They are too much. We pay almost 13 different levies and taxes and by the time we are done paying this, they wouldn't be much left. And whether business goes well or not, we would have to pay. This makes it difficult to save some of the income to improve on the standards of the business* (M10).

Another manager also stated;

> *With some of the levies, we don't even know the use. For instance, the levy we pay to EPA is somehow unnecessary. They don't do anything for us. We keep our environment clean and manage our waste ourselves yet we pay every month and it keeps increasing. At least for GTA, they have maintained their levies for the past years and they do well to come around and organize training programs for us to equip us. So, to run a sustainable business, money is required and a lot of our returns goes into these taxes. The municipal charges us on the usage of signs and billboards. Can you imagine? (M6)*

On the other hand, two (2) of the participants did not consider tax obligations a barrier to the practice of sustainability in their hotels. Instead, they classified it as one of the necessary obligations needed to run the business, and came with indirect benefits for the business. One participant indicated the following.

> *when it comes to running a business, there would be statutory obligations to be paid. You can't have everything as profit. It is your obligation to pay these things. The roads, the streetlights, the external securities and all are being taken care of using these taxes. You must portion your charges to take care of your cost. A room charge should have in it, taxes, bills and salaries, purchasing cost. So, then it must motivate you to boost the business to gain more customers. So, you have to plan towards it. You must see it as a part and parcel of the business. It's our way of contributing to society and the nation (*M11).

The final theme is seasonality and low patronage. The seasonal nature of the hotel business has been identified as a critical barrier to the implementation of sustainability practices in small hotels. The main types were fluctuations between the weekday and weekend patronage rates, and those of the festive seasons. The responses showed that all weekend patronage was higher than weekday patronage and patronage during the Cape Coast "Fetu Afahye" Festival. Most participants indicated that the festival period was the peak season, as some recorded a 100% occupancy rate, usually during the festival weeks. The participants recounted the following:

> *Here, our patronage increases during weekends especially when there are funerals and sometimes wedding. For weekdays, we hardly get even walk-in guests. Sometimes for a whole weekday period, we won't even have one customer coming in.* (M10)

Another participant also indicated that;

> *For patronage, I must say I look forward to the festival month. During that time, I'm assured of having customers coming in. During that period, I can record 100% occupancy the whole weekend. The festival period is a peak season for me and I'm sure other hotel managers will say same (M5*)

Another hotel manageress stated:

> *The patronage rate in Cape Coast can be very low. Sometimes for a whole week, there would be no customer coming in. I still have to pay bills and salaries too. Sometimes, I have to pile them up until I get enough revenue when we get to the peak season (M1*).

Similarly, another owner manager also said;

> *My workers are more of casual workers, especially the cleaners and waiters. The thing is during the lean seasons, you can't keep them. I would have to pay them, whether or not we get customers. So, when we get into our low patronage seasons, I lay the casual ones off and keep one or two to keep the place running in case of walk-ins.* (M14)

4.2. Discussion

This study revealed a significant knowledge gap between hotel managers and staff regarding sustainability with differing perceptions of its essence. Some managers view sustainability solely as business continuity and profitability, whereas others admit a complete lack of awareness. The managers' lack of understanding of the concept echoes the conclusion of earlier studies that it remains a critical hindrance to sustainability adoption in the hotel sector (Oxenswärdh, 2022; Khatter, 2021). This knowledge gap is exacerbated by a lack of information and education regarding sustainability-related training programs. As evidenced by the results, managers' exposure levels, coupled with the lower educational background of the workforce, contribute to the lack of understanding of sustainability practices in this study (Weaver, 2009). This deficiency has significant implications for financial, social, and ecological aspects as it hinders informed decision-making and limits the integration of sustainable practices into small hotels' business operations. Addressing this knowledge gap and promoting awareness through sustainability training are crucial steps toward fostering a more sustainable and resilient hotel business ecosystem. Similarly, due to the employment of a workforce with a lower education level, managers also express frustration with workers' unreliability, lack of a sense of ownership, and indifference towards their roles in hotels. Characteristically, this can lead to increased resource wastage and inefficiency, owing to a lack of awareness and knowledge of environmentally friendly practices, resource conservation, and social responsibility (Oxenswärdh, 2022; Midgett et al. 2019; Weaver, 2009). This finding implies the economic and ecological consequences of constant monitoring and staff detachment, which hinder the seamless adoption of sustainability concepts in small hotel businesses.

Managers emphasize the importance of cost-effective operation and well-maintained facilities for business sustainability. However, the high cost of purchasing items and creating a conducive environment for customers create a financial burden for small hotels. The incidence of revenue instability in the results complicates their financial challenges, owing to the recurrence of low patronage and seasonality. The seasonal nature of the hotel industry in Ghana, as is the case in many parts of the world, has a critical impact on hotel operations, especially small hotels, and subsequently, on their investment in sustainability operations (Midgett et al., 2019; Bohdanowicz et al., 2016). The results show that, although some weekend patronages, driven by events such as funerals and weddings, contribute to revenue, most weekdays experience a decline in customer arrival. Likewise, some events such as the "Fetu Afahye" festival also serve as peak seasons, with most small hotels achieving a 100% occupancy rate. Nevertheless, that is barely for a week, and after which long lean seasons occur, hotel managers face financial challenges such as struggling to cover bills and salaries. This gives rise to social implications such as worker layoffs and opting for casual workers or lengthy months of workers not being paid. This dependency on patronage patterns affects the financial sustainability of small hotels and their ability to invest in long-term sustainability ideals (Khatter, 2021; Alameeri et al., 2018). Because of the high costs involved in sustainability investments, managers opt for in-house training methods instead of outsourcing sustainable practices, which in most cases do not meet the standards of best practices (Fodiatis et al., 2013). This is further exacerbated by maintenance costs, which managers usually struggle to balance with their profit margins (County et al., 2019). These financial hurdles highlight the delicate imbalance of resource allocation in small hotel operations toward the adoption of sustainability investments.

Furthermore, hotel managers have limited autonomy as they are bound to follow the directives of business owners who make crucial decisions. This hierarchical structure hinders active participation in sustainable decision-making processes, and makes sustainability initiatives secondary to each other. Such occurrences may hinder the economic, social, and ecological development of sustainable businesses in privately owned hotels (Adams et al. 2022). This implies that small hotel owners' involvement subdues managers' ability to incorporate sustainability measures into their organizational operations because of their lack of involvement in the decision-making process. However, this result contradicts Melissen et al.'s (2016) assertion that owner involvement in hotel management ensures value-driven collaborative practices for the development of sustainable businesses. Nevertheless, the results reflect Khatter's (2021) findings on the Australian hotel industry, in which owners act as barriers to sustainability initiatives in hotel businesses.

Additionally, managers expressed frustration with suppliers' profit-driven approaches, highlighting that these suppliers prioritize profit over sustainability. Consequently, to avoid exploitative pricing and help hotels survive, some hotel managers have turned to purchasing items locally or anonymously in open markets. Fundamentally, when hotel management turns to anonymous or local marketplaces to tackle inflated prices, it can negatively impact the quality and standards of the goods and services provided by hotels. This highlights the key challenge small hotel businesses face in balancing sustainability goals and business models with the financial impact of supplier practices (Midgett et al., 2019; Aznar et al., 2016). Moreover, taxes and levies significantly impact small hotel businesses, placing strain on their financial capacities. The complexity and number of levies create a barrier to saving income to improve business operational standards, and consciously adopt and integrate sustainability measures into their operations. Inherently, hotel managers find it difficult to allocate funds to sustainability initiatives when a significant portion of their returns is directed toward taxes, impacting their ability to readily invest in business improvements and the overall adoption of business sustainability practices in line with Agenda 2030.

5. CONCLUSION AND IMPLICATIONS

This study explores barriers to sustainability practices in small hotels. The study concludes that both internal (three) and external (four) critical barriers exist in the adoption of sustainability practices in small hotels in the Cape Coast Metropolis. Such barriers involve a lack of knowledge regarding sustainability among hotel employees and management, impeding the adoption of sustainable practices in small hotels in Ghana and making informed decisions. Lower education levels in the workforce contribute to this deficiency, workforce unreliability, and resource wastage, thus necessitating targeted training to foster a sustainable hotel business ecosystem. Financial challenges, such as high costs, revenue instability, and seasonal patronage patterns also present significant obstacles to long-term sustainability investments among these small hotels. Additionally, the hierarchical structure and limited autonomy of hotel managers, bound by owners' directives, impede their active participation in sustainable decision-making. Furthermore, the profit-driven nature of suppliers has resulted in informal and local open-market purchases that could compromise the quality and standards of the goods and services offered. The financial implications of implementing sustainability concepts are complicated by the taxes. To ensure a more sustainable future, small hotels must address these challenges strategically.

5.1. Theoretical Implication

The findings of this study introduce novel variables that enrich theoretical perspectives (including the STAEs framework by Midgett et al.'s 2019), particularly regarding supplier behavior and the emerging viewpoint of high taxes and levies. These insights deepen our understanding of how regional and geographical factors influence small businesses and their choices to adopt sustainability practices. The integration of these variables can broaden the theoretical context and provide valuable insights into the complex considerations small hotel businesses navigate in their quest for sustainability. This unconventional perspective underscores the elaborate interplay between external factors, including supplier dynamics, fiscal policies, and the strategic decisions undertaken by small businesses. This lays the basis for future theoretical advancements in sustainability practices and offers a more comprehensive understanding of this subject.

5.2. Practical Implications

Given the identified lack of knowledge regarding sustainability practices among hotel employees and management, there is a clear need for targeted education and training programmes. Initiatives should be designed to provide sustainability education that enhances the understanding of sustainability concepts, promotes informed decision making, and addresses workforce deficiencies, particularly those related to education levels and reliability. Financial challenges such as high costs, revenue instability, and seasonal patronage patterns pose significant barriers to long-term sustainability investments. Small hotels can explore financial support mechanisms, cost-effective practices, and adaptive management strategies to overcome these obstacles and to ensure the viability of sustainability initiatives. Most importantly, the hierarchical structure and limited autonomy of hotel managers, identified as barriers, suggest the need for changes in organizational structures. Empowering managers with greater autonomy and involvement in sustainable decision-making can enhance the effectiveness of sustainability practices at small hotels. Similarly, engaging in intentional collaborative efforts between owners and managers is crucial for incorporating sustainable strategies into the daily operations of small hotels. Owners should recognize the value of involving managers in decision-making processes and firm sustainability. This collaborative approach can enhance the adoption and integration of sustainability practices into organizational operations.

This study further highlights issues with the profit-driven nature of suppliers, leading to compromises on the part of managers that can affect the quality and standards of hotel goods and services. Collaborative efforts within the supply chain, with open dialogues emphasizing sustainability and quality standards over excess profit, can contribute to more responsible and ecologically and economically friendly sourcing practices that can help mitigate these challenges and contribute to a more sustainable business ecosystem. Small hotels should design strategies to diversify their revenue streams beyond the peak seasons. This could range from intermittent hosting events, offering packages, or collaborating with local businesses for promotions or cross-marketing opportunities to creating mutually beneficial partnerships that drive traffic to the hotel year-round. The economic and financial implications of implementing sustainability concepts are complicated by the taxes and behavior of guests. Advocating supportive policies, incentives, and regulations through hoteliers' unions and the Ghana Tourism Authority at both the local and national levels may be crucial in creating a conducive environment for small hotels to adopt, embrace, operationalize, and implement sustainability practices within their businesses.

5.3. Limitations and Future Studies

This study is qualitative and focuses specifically on small hotel businesses in the Cape Coast Metropolis, Ghana. Consequently, the findings may not be universally applicable to small hotels in other regions or countries with different dynamics, which limits the generalizability of the results. Additionally, although this provides valuable insights, the relatively small sample size (16) may not capture the full diversity of challenges faced by small hotels in adopting sustainability practices. A larger and more diverse sample size may have enhanced the robustness of this study. Undertaking comparative studies across different

regions or countries in West Africa would provide a broader perspective on the challenges small hotels face when adopting sustainability practices. This study contributes to a more comprehensive understanding of the contextual factors influencing sustainability adoption. Moreover, future studies could incorporate quantitative research methods to complement the qualitative findings. Surveys or structured questionnaires administered to a larger sample size would allow for rigorous statistical analysis that can help in the identification of trends and patterns and offer more generalizable outcomes.

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THE INFLUENCE OF CULTURAL NORMS ON FINANCIAL EMPOWERMENT OF WOMEN IN UGANDA'S MICRO AND SMALL ENTERPRISES

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ABSTRACT

Purpose- The concept of women's financial empowerment has gained great attention worldwide. However, little attention has been given to this issue in the Ugandan context. The study was, therefore, initiated due to the increasing financial empowerment challenges being faced by women operating in the informal sector's micro and small enterprises. The primary objective of the study was to investigate the effect of cultural of cultural factors on the financial empowerment of women in the informal micro and small businesses in Kampala, Uganda's capital and largest city.
Methodology- The study adopted a qualitative research design in which 50 women in the five divisions of Kampala were interviewed. Data collected was analysed using thematic analysis supported by the Atlastti software.
Findings- The study reveals that cultural factors affected the financial empowerment of women in informal businesses. This was in the form of restrictions on which businesses they could engage in, patriarchal cultural practices, limited access to education facilities and restrictions on land and property ownership and inheritance. Religion stood out as the most prevalent component of culture that affected these women by dictating both the kind of business and the type of products that they traded in.
Conclusion- We conclude that cultural norms play a significant role in shaping the opportunities and challenges faced by women in terms of financial empowerment. These norms are deeply ingrained in societies and can either facilitate or hinder women's access to economic resources, education, employment, and financial decision-making. Cultural beliefs of putting women second to men still affect the quest to become financially empowered for the women in the informal MSEs of Uganda. There is, therefore, still a need for the government and other non-government organisations to develop several initiatives tailored to particularly financially empower women in the informal sector of the MSEs in Uganda.

Keywords: women's financial empowerment, cultural factors, micro small enterprises, gendered norms, gendered roles
JEL Codes: M10, G20, Z10

1. INTRODUCTION

For many centuries, women have over time been relegated to the background in many societies of the world. However, recently, women's empowerment has taken the centre stage in today's agenda globally while acknowledging that women have a role to play in economic growth. This development has led to the increasing implementation of programs designed to boost women's empowerment. This explains why currently, the phenomenon of women empowerment has attracted a lot of attention in research activities globally (Selvi, 2018; Mercia, 2018; Khan, 2018; James, 2022; Shohel, Niner, & Gunawardana, 2021). Although many types of interventions and research have been conducted, reaching the stage of having full control over oneself as a woman has been challenging. This is partly associated with the culture in which a woman is subordinate to a man. The financial power has also favoured men over women. Despite these facts, women still have the potential to become better people considering the opportunities available in the modern world which favour everyone regardless of gender (Snapati and Ojha 2019*)*.

Women have for years been relegated to the background in many societies globally (Omang, Okpa, Okoi & Iniama, 2020; Lauti, 2019; Kofman & Raghuram, 2015; Medina-Vicent,2018; Ardenei, 2017). Women have, not only been historically disadvantaged in access to material resources like credit, property, and money, but they have also been barred from social resources like education

or insider knowledge of some businesses. Most women, especially those who do not work in the formal sector cannot meet their needs and fulfil other family responsibilities (Ingwu & Okey, 2013). Women have been exposed to inadequate professional development opportunities, violence, inadequate administrative support, male dominance, cultural norms and traditions (Hart, 2017; Merry, 2006; *McNae and Vali, 2016*). It is such women empowerment challenges that have been reported globally especially in Africa and other developing countries for example in Pakistan (Shaheen, Hussain & Mujtaba, 2018), Ethiopia, (Mengstie, 2022), and Nigeria (Okoi et al, 2022). Through feminist movements and other forms of advocacy, some women have managed to move from the kitchen to the employment world. However, this has exposed the women to the realities of unemployment existent in the world today. Some women venture into business with little success as compared to their male counterparts. These negative outcomes in the struggles of women to become empowered have made the women empowerment journey a difficult one (Kabeer, 1999; Sen, 2019).

In Uganda, which is the focus of this study, women's empowerment has had its gruesome history. With a history of war and instability till the takeover by the National Resistance Movement (NRM) government in 1986, the position of women has been significantly suppressed. Since 1986, the NRM government has managed to change the tide by putting in place a fully-fledged Ministry dedicated to women. Mandatory positions for women's inclusion in the government have also been created. Despite these deliberate efforts, the empowerment of the common woman has remained a challenge in Uganda (Hassim, (1991; Boyd, 1989; Neema, 2015).

Women have been engaged in business with minimal returns Guérin, (2006; Mead and Liedholm, 1998), making it difficult to realize the financial empowerment objective. Additionally, under the customary law, women have fewer rights to land and generally do not inherit it from their fathers or husbands (Doss, Meinzen-Dick, & Bomuhangi,2014). In terms of education, especially higher education, the gap between girls and boys is wide. In practice, dropout rates of girls, especially from secondary education, are significantly higher than those of boys (Stoebenau, Warner & Sexon, 2014; OECD, 2015). These challenges a common Ugandan woman faces have made it imperative to conduct this study.

The was guided by the Africana womanism theory (Hudson-Weems, C. 2006; 2019; 2023a; Alexander-Floyd and Simien, 2006) helped the researcher to understand the influence of cultural factors from an African perspective. It brings out the cultural values, experiences, and aspirations of women of African descent.

Over the years, the government of Uganda and its development partners have made deliberate efforts to financially empower women in the informal sector. The focus has been on initiatives that encourage women's entrepreneurship activities and on the establishment of support organizations and programs. Some of these organizations and programs include Advocates Coalition for Development and Environment, Uganda Women's Trust, Organisation for Action Aid, Ministry of Gender Labour and Social Development Uganda, Women Entrepreneurship Programme, Support for Growth-oriented Women Entrepreneurs in Uganda, Women in Business Initiative by DFCU bank, and Private Sector Foundation-Uganda programs. These deliberate efforts are aimed at supporting women to become financially empowered in society (Kavuma et al., 2018; Guloba et al., 2017; Stevenson & St-Onge, 2005; Mugabi, 2014; Barungi, 2019).

Despite all the deliberate efforts, the statistics reveal that women especially those operating in micro and small enterprises still lack financial resources to run and maintain their businesses. For example, the Uganda National Household Survey (UNHS) of 2016/17 revealed that only 28% of women owned businesses and household assets. Additionally, only 26% and 19.6% of women saved money to start businesses and had access to credit services respectively (Uganda Bureau of Statistics, 2018). Nansereko (2017) and the Bank of Uganda (2014) also reported that about 31% of women in Uganda were not financially included. Additionally, the average earnings gender gap in Uganda was reported to exceed the global average earnings of 23% (ILO, 2020). Urgent Action Fund for Africa (2019) similarly revealed that female labour force participation in Uganda stood at 69% of which only 14% had waged employment. Worse still of the 14%, 83% were reported to be employed in insecure jobs and or unpaid labour. This scenario is similar to what reported by Barungi (2019) who stated that majority of the unemployed labour force in Uganda are women.

The Uganda Bureau of Statistics Annual labour Force Survey also reported that the employment rate of women in Uganda stood at 47.1% as compared to their male counterparts, which stood at 31.2% (UBOS, 2019). The same survey also revealed that out of every 100 unemployed Ugandans, 74 were reported to be women and even those who were employed were still involved in subsistence farming (UBOS, 2018). All this evidence shows that women in Uganda, especially those involved in the informal sector are not financially empowered.

The existence of the women's financial empowerment challenge in Uganda could be attributed to the cultural norms that limit women's autonomy. Deeply ingrained cultural norms such as unequal inheritance rights, restricted mobility, and societal

expectations regarding women's primary roles in the household may act as barriers, limiting women's access to financial resources, economic opportunities, and participation in decision-making processes. The persistence of these cultural norms may pose significant obstacles to women's financial inclusion and economic independence. Therefore, understanding the complex interplay between cultural norms and women's financial empowerment is crucial for developing targeted interventions and policies that can effectively dismantle these barriers. By addressing these challenges, Uganda can unlock the full economic potential of women, fostering a more inclusive and equitable society that benefits from the active participation and contribution of all its members. It is against this backdrop that the study sought to investigate the influence of cultural norms on the financial empowerment of women in Uganda's micro and small enterprises.

The following section is broken down into four main sections. Firstly, the methodology section which describes the road map used in this study. The methodology is followed by the results and discussion of results section where the findings and their meaning are presented. Lastly, there are recommendations and conclusions provided, focusing on how culture impacts the financial empowerment of women in the informal sector; in the same section, the main findings are restated for purposes of providing closure.

2. METHODOLOGY

This study adopted a qualitative research design because it was the best way of approaching the empirical world of understanding people from their settings; and a way through which the researcher would experience the reality of the research subjects as they experience it (Corbin & Strauss, 2008; Rist, 1977). Besides, it enabled the researcher to attain an in-depth understanding of the concept of financial empowerment of women in the micro and small enterprises of the informal sector in Uganda. The qualitative research design was also preferred because the objective was to produce exploratory and descriptive results rather than explanatory results. The researcher was able to describe the experiences of the research participants, which would later be used to come up with a framework (Ferreira et al., 1988). The study also adopted the use of cross-sectional research design because of the need to limit the period to focus on while collecting data (Byrman 2004).

The target population of this study were women in the micro and small enterprises of the informal sector in Uganda. These women comprised individuals from diverse ethnic, religious, and racial backgrounds working in the Central Business District of Kampala. The woman operating in these types of businesses was considered as one who is unregistered and operates entirely outside the gazetted legal framework of Uganda. The study considered informality as those entrepreneurial businesses with informal employment and not subject to social protection (no provision for pension or contribution to the National Social Security Fund) or no entitlement to paid annual or paid sick leave. It also included those businesses that are not registered by the Uganda Registration Services Bureau (URSB) as a business or by the Uganda Revenue Authority (URA) for Value-added tax/income tax (Uganda Bureau of Statistics, 2018). These women were considered since they are vulnerable to financial challenges and their involvement in these informal businesses is to try and improve their financial empowerment. The researcher considered all five divisions of Kampala, which include Kampala Central Division; Kawempe Division; Lubaga Division; Makindye Division and Nakawa Division (KCCA, 2020). Within these divisions, the researcher selected five vending markets: Nakasero Market, Natete Market, Wandegeya Market, Namuwongo Market and Nakawa Market.

Quota sampling design was used in conjunction with purposeful sampling. The quota sampling method was considered relevant because of the need to select respondents from each of the fresh foods and fruit markets in Kampala. There are five fresh foods and fruit markets in Kampala, and they all had to be part of this research study since they all had women operating small and micro businesses. At the point of selecting the women to be involved in the research study, a purposeful sampling design was used. This enabled the researcher to select only those women who were doing small and micro businesses in each of the markets that were earmarked for this research study.

Focusing on the number of respondents that were considered in this study, the principle of data saturation was employed (Creswell, 1998; Glaser, 1967; Morse, 1994). The point of saturation was reached when the researcher reached the 10th interviewee for each of the markets that were earmarked for this research study. Therefore, in total 50 women operating in the fresh fruits and foods markets in Kampala were interviewed. This number was considered sufficient since most qualitative studies usually use between 20 and 30 respondents (Creswell & Creswell, 2018; Saunders et al., 2019).

Primary data was the only source of data in this study through semi-structured interviews and focus group discussions. The study adopted semi-structured interviews because they provide flexibility and allow the interviewer to vary questions depending on the context and the flow of the conversation (Saunders *et al.*, 2016, 2019). To gain further in-depth into the women conducting business in the micro and small enterprises in the five markets in the five divisions of Kampala, the researcher conducted Focus Group Discussions (FGD). One focus group was held from one market from each of the divisions that is Wandegeya, Namuwongo,

Nakawa, Nakasero and Natete. Each focus group comprised six women three of whom were women dealing in fresh fruits and the other three women were in the market leadership.

To ensure the credibility and reliability of the data, the researcher undertook long engagement in the field, and triangulated data sources and methods. The researcher also ensured that the results were transferable between the researcher and those being studied by conducting thick descriptions of all aspects that can be identified and spoken. Member checks were further used where participants were asked to check the transcribed data or information to confirm whether what had been documented was what they intended to say or said. The researcher shared the transcripts with the women, who either made some corrections or clarifications to their submissions. This ensured validity and rigour in the research processes.

In analysing the data, the researcher adopted the use of a thematic analysis technique given that the purpose of the study was to design a framework for the financial empowerment of women in the micro-small enterprises of Uganda. The thematic analysis involves searching for themes and patterns that occur across a data set (Saunders et al., 2019:651). The researcher coded qualitative data to identify themes for further analysis, related to the research question (Saunders et al., 2016, 2019).

3. RESULTS AND DISCUSSIONS

3.1. Sample Characteristics

Most of the participants in this research were in the age range of 30 to 40 years as well as 50 to 60 years. There was a group of respondents that were aged utmost 20 years of age. This group formed 4% of the participants involved in this study. Those who were aged above 60 years of age formed only 10% of all the participants in this study while those who were aged between 40 and 50 years formed 20% of all the participants that were involved in the study. Though the majority were between 30 years and 60 years, the inclusion of the former category (below 20 years and above 60 years) is an indication that views included in this study were sourced from all possible age ranges. Their level of representation of what happens in the markets of fresh fruits, vegetables and foods is therefore robust.

Most of the participants (46%) had primary education as their highest education level. This was followed by those who had the highest education level in secondary education (34%). Only 2% of the participants were pursuing their degree course at university while 14% of the participants did not go to school though possessed informal education that enabled them to operate a market business in one of the fresh foods, fruits and vegetables markets in Kampala. The results reflect that most of the people who engage in small businesses in the fresh foods, fruits and vegetable markets were not formally educated. What is important to note concerning education level, therefore, is that education level dictated the kind of business that the women would engage in. Trading in the market, in this context, is a preserve of those who were school dropouts.

The experience of the women trading in the market was another aspect that was considered when assessing the characteristics of the respondents. This was assessed by looking at the number of years a trader has been trading in the market. The results revealed those who had traded for the utmost 5 years represented 16% of the participants in this study. This means that most of the participants had traded in the market for 5 years and above. Only 8% of the respondents had traded in the market for at least 20 years. These results revealed that the participants were experienced in the trade they were involved in. Though they may not know how to improve themselves to earn more money, they are knowledgeable of what happens in the market, how the trade is done and how the traders have been coping with the different situations in the market for the last 20 to 30 years. This means that these participants were relevant to be involved in this study to support the provision of useful data that helps in the formulation of the framework for financial empowerment of women engaged in small and micro businesses in Kampala.

3.2. Effect of Cultural Norms on Financial Empowerment of Women in Uganda's Micro and Small Enterprises

To realize this objective of the study, an assessment was conducted on two key aspects including; whether culture impacts the level of doing business of women in the market, and whether culture affects the ability of a woman to acquire, inherit and or maintain property. Findings from the analysis of data based on the two different aspects are presented in the subsections that follow.

3.2.1. Impact of Culture on Market Trading

The women involved in this study worked in one of the fresh foods and fresh fruit markets in Kampala. Their trade in these markets may have been supported by their culture or could have been negated by the same culture. On this note, there was a need to establish whether the culture to which the women subscribe had an impact on their trade. The women were asked to indicate whether the culture in any way had affected their way of engaging in trade in the market. The results show that culture had a high impact on the level of economic activities that the women engaged in. 74% of all the women involved in this study indicated that

culture affected their businesses or the way they operated in their daily trading activities in the fresh food and fresh fruit markets of Kampala. The researcher further probed the women to understand the kind of impact that culture had on these women.

One issue that stood out was the role of the family in influencing the decision of women to engage in business activities. The family aims to make a woman adhere to cultural rules and stop trading in the market. In some cultures, traditional gender roles may limit women to domestic responsibilities, making it challenging for them to pursue careers or start businesses outside the home. This is based on the belief that women are supposed to be home performing motherly duties such as cooking and looking after the children and their husbands. This is good from the point of view of those advocating for upholding the culture though it is not viewed similarly by those engaged in the trading activities in a market. It is, however, important to acknowledge the presence of this kind of influence on the women trading in the Kampala markets by appreciating the cultural pressure they go against to remain trading in the market. This is confirmed by one of the respondents who stated that.

> *"…… Much as I may not be following my culture to the dot, my family members tend to discourage me from trading here in the market because they believe that I should be at home doing motherly duties……". R**19**$_{33\ 2023}$[1]*

One salient feature that needs to be noticed with caution is the belief in witchcraft amongst some women operating in the fresh foods and fresh fruit markets in Kampala. The existence of this belief and its use in these markets is a sign that it has deep roots in the lives of the women in Kampala who trade in these markets. The belief further affects the way women trade in the markets. This was confirmed by one of the participants.

> *…….. There are cases of witchcraft being used in this market. It is terrible and it creates a lot of tension and takes a lot of our time on negative energy and hatred for one another" …. R**19**$_{33\ 2023}$[2]*

Cultural attitudes towards women's education also came out as a key issue that was affecting women's businesses. This can impact their skills and knowledge, influencing their ability to run businesses successfully. Traditionally in Uganda, when it comes to education for many decades preference has been given to boys. For example, when the parent has limited financial resources, they will prioritise the boy child. This is based on the belief that the boy will be able to get a job after school and support the family. Besides, the boy is said to expand the clan as compared to a girl who will be absorbed in the husband's clan. Such beliefs mean that fewer women have access to education opportunities which limits their ability to start and operate businesses and further limits their financial empowerment. Therefore, cultural norms may influence the educational paths that women are encouraged to pursue. In societies where traditional gender roles are strictly adhered to, women might be steered towards fields considered "appropriate" for them, potentially limiting their access to higher-paying professions.

Religion as part of culture was found to have a significant influence on the women's ability to conduct business. This was mainly in terms of the type of businesswomen could start and own. For example, some women stated that they cannot trade in alcohol because they are Muslim or Pentecostal. According to their religion, engaging in such trade is a sin which they would not want to commit. This included operating a bar or a restaurant where alcohol is traded in. This is confirmed by some of the extracts of responses below.

> *"……My culture prohibits me from selling alcohol……". R**22**$_{42\ 2023}$[3]*
>
> *"……. As a Muslim, I cannot work in a bar……." R**22**$_{42\ 2023}$[4]*
>
> *"……. No. But maybe operating a bar. I cannot operate a bar even if I have the capital to establish one, it is taboo in my belief system…… R**23**$_{33\ 2023}$[2]*

The impact of religion as a component of culture was extended to the trade of products other than alcohol. For instance, some women pointed out that they could not trade in pork or cigarettes. According to them, this kind of trade is a sin and will deny them a chance to enter heaven. This effect was further extended to the trade of products such as condoms. The women indicated that they cannot operate a shop where such products are traded together with any other products according to the social construct and exposure. This is confirmed through the following extracts of the responses.

> *"……. Based on the moral standards set for me by my culture and religion, I cannot operate a bar or sell pork. These are things that my culture and religion forbid……" R**27**$_{30\ 2023}$[1]I also cannot operate a shop especially where they sell condoms or cigarettes. My religion prohibits that……. R27$_{30\ 2023}$[2]*

> *"…. I am a Muslim woman; my religion has a lot to do with what I trade and how I conduct business …… I cannot sell alcohol for instance ...also the way I dress is different from others because Islam dictates that women should veil and dress decently" ... R7 20 2023*[3]

From these findings, it is noted that cultural expectations around marriage and family life can influence women's financial decisions (Hunt & Samman, 2016). Some cultures may prioritize women's roles as wives and mothers, discouraging them from pursuing careers or financial independence outside of the family structure. For example, in Uganda, the Constitution provides for equal ownership of land however, traditional practices in many of the tribes in Uganda discriminate against women in terms of ownership of land. Women do not inherit property, and they are expected to participate in agricultural activities and look after the children and homestead while the men inherit the land and are the heads of the house (Mugabi; 2014). These predetermined cultural, gender and social roles that are traditionally gender insensitive dictate what women are expected to do and not to do and, in a way, hinder their financial empowerment. This is because women are left with almost no voice to empower themselves financially since what they are meant to do in society is to provide free, unaccounted-for family labour (Ntale, 2019).

These findings are in line with the African womanism theory (Dove 1998) which presented factors such as cultural norms and cultural barriers as some of the hindrances to women undertaking entrepreneurship activities. This is not different from the findings of the research which pointed out that some women could not undertake some businesses because of their religious and cultural beliefs. Then others pointed out that they were aware of their cultural norms as far as inheriting property is concerned which prohibited them from the inheritance of property, but they further stated that they were not ready to act against their culture. This is not different from what theories assert which is further supported by the works of Byrne & Fayolle, (2010) and Muntean & Ozkazanc-Pan, (2015).

Borrowing from the Africana womanism theory, the concept of culture is seen as an important factor that affects women's empowerment. Certain discriminatory cultural norms often prevent women from progressing economically and socially in society (Muntean and Ozkazanc Pan, 2014; Byrne and Fayolle, 2010). In many cultures, there are longstanding expectations about the roles of men and women. Women are often expected to prioritize caregiving and domestic responsibilities over pursuing careers or entrepreneurial endeavours (Duflo, 2012; Pitt, Khandker, Shahidur, 1995). This can limit women's access to education and employment opportunities, hindering their financial independence. These cultural norms vary from different cultural settings, societies, and nations. For instance, in Uganda, women are supposed to take care of the children and the entire household, and women have limited mobility.

3.2.2. Culture and the Ability to Own and Inherit Property in Uganda

One of the aspects of women's empowerment is the ability to own property and even inherit it. This was noted as a significant challenge in Uganda. It is on this note that it was necessary to establish whether culture had any impact on the ability of the women trading in the markets in Uganda to own or inherit property. From the interviews held with the women, it was revealed that they were facing challenges regarding the ability to inherit property, and this was affecting their financial empowerment.

Cultural practices relating to ownership of property can hinder women's financial empowerment. This is coupled with cultural beliefs that limit a woman's, ability to make her own choices particularly on their financial empowerment (Masiaga & Namusonge, 2016; Ernst & Young, 2015; Marcus et al., 2015). Women in informal markets pointed out that they are not allowed to inherit property and they are not ready to act against their culture. Restrictions on women's property rights were limiting their ability to use assets as collateral for loans. In Uganda, property ownership and inheritance rights are skewed in favour of men. This lack of access to property can restrict women's ability to accumulate wealth and use it as collateral for loans or investments. To include more women in the formal financial sector, it is important to understand and address these discriminatory socio-cultural norms since they impact on financial empowerment of women (Vossenberg et al., 2018; Bin-Humam & Ayes, 2017). In Uganda's informal sector, it's a norm that women are not allowed to own property and assets, they must seek therefore permission from husbands to access credit loans.

These findings are in line with a study by Mugabi (2014) where it was revealed that 39% of women who participated in the women in entrepreneurship survey indicated that it was necessary for them as a legal requirement to seek permission from their husbands and also. Since women are socially required to seek permission from their husbands to start and register a business what Kabeer (2021) this puts a barrier to women's financial empowerment because they will not have the freedom to undertake any business enterprise of their choice without their husband's consent. Therefore, inheritance laws and cultural practices can also affect women's access to family wealth and property, impacting their financial standing.

It can be noted that the impact of culture on women's ability to engage in business activities is a complex and multifaceted issue that varies across different societies. Cultural factors can significantly influence women's access to entrepreneurial opportunities,

their ability to start and manage businesses, and the overall success of their ventures. The patriarch culture in Uganda affects the financial empowerment of women. Men are reported to be more financially empowered in terms of financial education, financial literacy, and access to financial resources. The reason for gender discrepancy across the sectors of the economy could be attributed to the strong influence of Uganda being a predominantly patriarchal society. With a patriarchal culture, society perceives enterprises involving technical skills to be male dominated. Women who start businesses are more likely to start them in the areas that society perceives as women's business areas which most times are low-income areas such as salons, food and fruit hawking, bar business and small-scale agriculture produce.

4. CONCLUSION AND RECOMMENDATIONS

We conclude that cultural norms play a significant role in shaping the opportunities and challenges faced by women in terms of financial empowerment. These norms are deeply ingrained in societies and can either facilitate or hinder women's access to economic resources, education, employment, and financial decision-making. Understanding the complex interplay between cultural norms and women's financial empowerment is crucial for developing targeted interventions and policies that can effectively dismantle these barriers. By addressing these challenges, Uganda can unlock the full economic potential of women, fostering a more inclusive and equitable society that benefits from the active participation and contribution of all its members. Efforts to enhance women's financial empowerment often involve challenging and reshaping these cultural norms, promoting gender equality, and creating supportive environments that enable women to access education, employment, and financial resources on an equal footing with men.

The outcome of this research study indicates that cultural beliefs of putting women second to men affect the women in Uganda in their quest to become financially empowered. Modernization of culture has not fully taken place in the country making it difficult for women to do business and own property. Therefore, cultural aspects have affected the desire of women to become financially empowered.

This study therefore recommends increased community awareness and engagement. Community-based awareness campaigns should be intensified to challenge harmful cultural norms. This may be through engaging community leaders, religious figures, and influencers to promote gender equality and challenge traditional beliefs that hinder women's financial empowerment.

There is also a need to implement programs that focus on enhancing women's education and skills, providing them with the tools to pursue diverse economic opportunities. The promotion of financial literacy initiatives tailored to women, and ensuring they have the knowledge and confidence to manage their finances effectively will go a long way in promoting women's financial empowerment.

The government and other stakeholders promoting women's financial empowerment should utilize media platforms to promote positive narratives about women's economic achievements and challenge the stereotypes. They should also incorporate gender-sensitive content in educational materials, which should be aimed at promoting inclusivity and breaking down gender-related barriers.

This study has limitations. Because the study was conducted in Uganda, this may serve as a limitation and could make generalization difficult due to the uniqueness of women empowerment country-wise. Also, the study was conducted in Kampala district meaning generalisation of findings to the whole of Uganda should be done with caution. Additionally, the study utilised only interviews to understand how culture affected the financial empowerment of women. Future studies can employ a mixed methods design to gain more comprehensive findings.

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TRACING THE MAGNITUDE OF PUBLICATION ON CORPORATE SOCIAL RESPONSIBILITY 2010-2023: A BIBLIOMETRICS ANALYSIS

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ABSTRACT

Purpose- This study is designed to examine the bibliometrics analysis of existing studies with VOSviewer to provide a perspective to researchers who will work on corporate social responsibility. The objective of this study to investigates current trend in this area of research, what the related concepts are that affect CSR and to investigate the literature in this context.

Methodology- The current research study was selected in the span of 2010 to 2023 and the total number of research papers published during this period was 235.

Findings- The results of analysis determine that first study dealing with CSR theme was published in 1991. Afterwards, another study was published in 2003, 2006, 2008,2009,2010,2012,2013,11 studies were published in 2015 and 14 studies in 2016. After 2022 number of studies increased, 24 countries are represented in this research topic. It is observed that the prominent countries are China (29), Spain (23), United States (23), and Malaysia (19). In keyword analysis, the keywords that appeared most were Corporate social responsibility (total link strength 237) Financial performance (total link strength 166) Economic and social effect (total link strength 124).

Conclusion- The study indicates that CSR has become a buzzword in the business world. Companies are not only expected to be profitable but also to be ethical and socially conscious. When a company integrates CSR into their business operation both social and financial target becomes easier and resulting in better financial performance.

Keywords: Corporate social responsibility, bibliometrics analysis, Vosviewer, Scopus database.
JEL Codes: G30, G38, G39

1. INTRODUCTION

In the 1950s, the concept of Corporate Social Responsibility (CSR) gained widespread recognition with the publication of the book "The Social Responsibilities of Businessman" by Howard R. Bowen (Carroll 1991). According to Bowen, “The obligation of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society”. UNIDO CSR program emphasizes the Triple Bottom Line approach, which compares corporate performance to economic, social, and environmental performance. This approach was coined by John Elliton in 1997. The Triple Bottom Line focuses on three P’s that must be paid attention to in order to survive in the long term: People (Human Capital): This concept pays attention to people welfare. It focuses on all the business activities that help employees of the organization and the community in which it operates. Planet (Natural Capital): This refers to all the business activities which help in the preservation of the environment. It’s based on the idea that if a company protects the environment, it will pay for it in the future. Companies should invest in products that don’t negatively impact the environment. Profit: This is the economic value that a company generates from the cost of the inputs it uses. This is the goal of every business. Companies should focus on activities that increase their profits without affecting the environment. Corporate Social Responsibility is a broad term. As India is a developing nation, social economic imbalance is a major concern. Companies that are constantly striving for profit maximization have not focused on the impact of the profit maximization on the social economy. Profit maximization has led to social backwash. To overcome this, CSR plays an important role in reconciling profit maximization with social economic balance. In 2013, an Act in India made Corporate Social Responsibility a mandatory requirement for companies in the country. CSR is a broad term that encompasses the work and initiatives undertaken by corporations to address social issues, environmental concerns, disaster relief, and the support of the local

community. It has been a subject of considerable discussion and debate within Indian society in recent times. In India, CSR is a legal requirement imposed by the Companies Act of 1 April 2014. CSR is an integral part of social work that is essential for the development of society, with the aim of uplifting the socially vulnerable. Prior to the incorporation of the CSR law into the Companies Act, a number of Indian companies had voluntarily engaged in social welfare activities. However, CSR has become mandatory under the provisions of Section 135 of the Company Act, 2013. Under this provision, any company that is a private limited company or a public limited company with a net worth of 500 crore rupees or more, a turnover of 1,000 or more rupees, and a net profit of 5 crore or more in any financial year is required to spend a minimum of 2% of its average net profits made in the preceding three financial years. CSR has been recognized as essential not only for the well-being of society and the environment, but also for the pursuit of business profitability. Furthermore, CSR initiatives foster a positive corporate image by fostering positive stakeholder relations and advocating for the interests of their stakeholders. CSR activities are essential for sustainable development and not only have an impact on organizational operations, but also have a positive effect on the consumer's perception of the organizations and on sustainability.

The objectives of this study maybe stated as analyzing the annual trend in publication about corporate social responsibility by examining the number of published articles on this topic covers over a specific period, identifying the authors and journals that have made significant contribution to research on corporate social responsibility by assessing the impact and relevance of their published work, identifying the most prominent publication affiliation for papers on corporate social responsibility by investigating the institutions or organization associated with the highest number of publication in this field, ascertaining which countries are at the forefront of publishing papers on corporate social responsibility by examining the distribution and concentration of publication different across nations and investigating the keywords and citation networks related to corporate social responsibility by analyzing the co-occurrence of keywords in published articles and examining the citations patterns between relevant research papers in this field.

The answers to these questions are important because they will help researchers to identify concepts related to corporate social responsibility and to understand the role of CSR in these relationships. Business organization will be able to develop new strategies, especially on concepts related to CSR, and researchers will be able to benefit significantly from the results of this study in developing new research models.

The following parts of the study continue with the examination of the concept of CSR, the bibliometrics analysis method, data analysis, findings and the conclusion and discussion's part.

2. RESEARCH METHODOLOGY

Selecting the appropriate search engine for data extraction is very important. Scopus was chosen for this purpose because (1) It is an important citation database of Elsevier and is considered a prominent index; (2) It publishes high quality work; and (3) It measures the quality of each title in four categories: h-index; cite score; SCI Imago journal rank (SJR); and source normalized impact per paper (SNIP); and (4) Total of 235 research papers in the domain of CSR published in Scopus indices. The current research study was selected in the span of 2010 to 2023 and the total number of research papers published during this period was 235. The search string was based on the Scopus database to search for annual trends; authors; top journals; subject area; document type; affiliations; and top countries. Our bibliometrics study mainly based of two components: (a) Data from Scopus bibliometrics (b) Vos Viewers Bibliometrics analyses.

3. RESULTS AND DISCUSSION

3.1. Publication by Year and Category

The first study dealing with CSR theme was published in 1991. Afterwards, another study was published in 2003, 2006, 2008,2009,2010,2012,2013,11 studies were published in 2015 and 14 studies in 2016. After 2009, the interest in the subject increased and 2014, 2018 and 2021 were the years with the most studies. After 2018, interest in the subject increased and 2014, 2018 and 2021 were the years with the most studies. After 2022 number of studies increased.

Table 1: Retrieved Documents for the period of 2010-2023

	No of Publications	Percentage
Article	19	83.82
Book chapter	20	8.5
Review	4	1.7
Conference paper	14	5.9
Total	235	100.00

3.2. Author Analyses

The analysis of the authors is based on the number of publications of the author and their participation in the collaboration. The authors with the most (2) studies in CSR Garcia Sanchez and Gomez Mir. The result Indicate that all authors except Garcia

Sanchez and Gomez Mir were authors only 1 study. It was determined that each of the other authors had 1 study in the field of CSR.

Figure 1: Co-Authorship of CSR Research in Scopus Database

3.3. Citation Analyses

Citation analysis is necessary to determine research area main studies .Figure 2 shows the most cited studies in the field of CSR .It is observed that work of Garcia Sanchez and Gomez Mir has 2 documents with 72 citation and prior .d surroca, J tribo j.a has the highest number of citations (507) .Figure also shows the density of the number of citations to other authors according to the size and colour of the circles.

Figure 2: Top Cited Authors on CSR Research

3.4. Journal Analyses

The most relevant journal refers to a scholarly or academic publication that is considered the most appropriate and respected forums for publishing research related to a particular or field of study. Table 2 shows the most relevant journals.

Table 2: Contribution of Top 10 Active Journals in CSR Research

Journal name	Documents	Citations
1 Journal of cleaner production	11	1044
2 Sustainability	22	780
3 Journal of business's ethics	5	480
4 Sustainability Accounting, Management	4	218
5 Social responsibility Journal	10	188
6 Corporate social responsibility and en…	5	165
7 Frontiers in Psychology	4	154
8 Corporate governess	4	64
9 corporates ownership and control	5	48
10 CSR, Sustainability, ethics and governess	3	16

Between the years 2010-2023 a total of 235 studies with a CSR theme in the title were published. These publications consist of 197 articles, 14 conference papers, 4 review articles, and 20 book chapters. Journal of Sustainability has 22 documents with 780 citations and Journal of cleaner production has 11 documents with highest citation 1044.

Figure 3: Leading Journals for CSR Research

3.5. Country Analyses

Based on published articles, the country of origin of the authors indicates that this research topic is widespread worldwide as 25 different countries are represented. Table 3 shows the countries and an exact number of papers which published by the related countries.

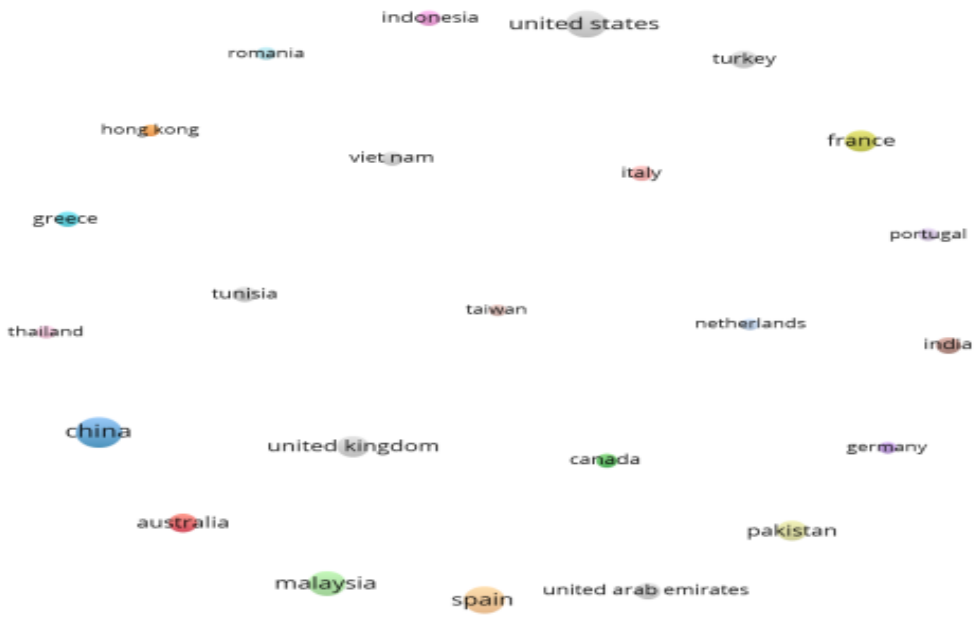
Table 3: Contribution of Top 10 Countries on CSR Literature (2010-2023)

Country name	Document	Citation
China	29	651
Spain	23	1586

United states	23	407
Malaysia	19	382
France	15	437
United Kingdom	15	202
Pakistan	13	172
Australia	11	349
Turkey	10	291
India	9	448

Based on published articles and country of origin of authors, 24 countries are represented in this research topic. It is observed that the prominent countries are China (29), Spain (23), United States (23), and Malaysia (19).

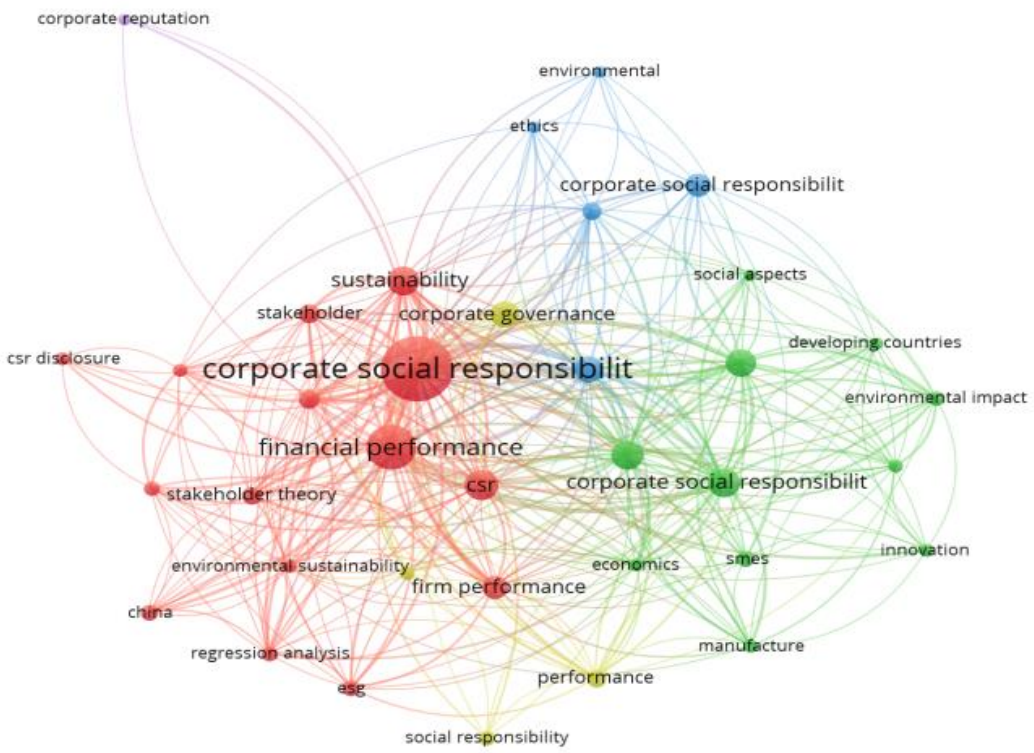
Figure 4: Contribution of Top 10 Countries in CSR Research



3.6. Analyses of Keywords

Keyword analysis helps us understand the research domain and the most common topics. It shows which terms are related to the topic in the research domain, which ones are the most common and which ones are the least common and helps inform future research. Keywords provided by authors of the paper and occurred for more than 5 times in the Scopus database were enrolled in the final analysis. Of the 936 keywords, 36 met the threshold. The keywords that appeared most were Corporate social responsibility (total link strength 237) Financial performance (total link strength 166) Economic and social effect (total link strength 124) .In addition, a word cloud was created to highlight the keywords that appeared more than 10 times.

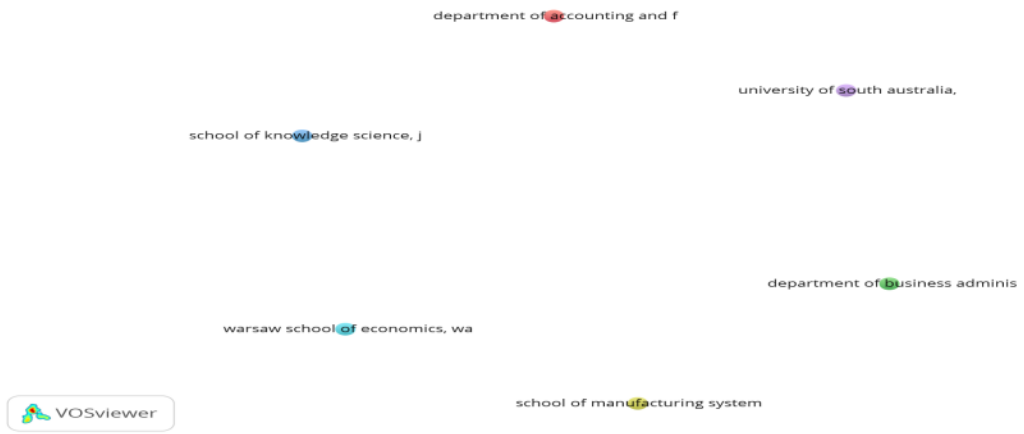
Figure 5: Keywords Associated with CSR



3.7. Analysis of Publication by Affiliation

Figure 6 represents the top 6 author's affiliations out of 235 who have contributed significantly in the field of corporate social responsibility. Among all Department of accounting in china has the highest numbers of articles published in this field.

Figure 6: Active Organizations in CSR Research



4. CONCLUSION

In this study, a comprehensive review of studies on CSR in Scopus database was conducted, as well as an analysis of the author, citation, journal, country, institution, keyword. This study provides insight into the state of CSR research and is important for identifying research gaps and predicting future trends in the field. The volume of publications also determines

which journals publish the most in their field and which central countries and institutes publish the most. These results inform which studies will be included in future work, how these will be used for collaborative work and the identification of important variables in the design of the research model. We found that the research on CSR was carried out by authors from various countries across the globe and China, Spain, USA conduct more studies on CSR. Most of the publication found on CSR is in the form of article. The study findings are limited to 235 studies on CSR listed under the Scopus database.

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