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The Impact Of Entrepreneurial Knowledge And Fear Of Failure On Business Exit By Moderating The Role Of Gender: Insights From Oman GEM Data

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Abstract

Despite the evidence from empirical studies regarding the external factors that caused entrepreneurs to exit from the market, understanding the business internal factors and its influence on the exit rate is still need further investigation. The purpose of this study is to examine the impact of internal business factors on the business exit in developing countries by moderating the role of gender. Using a sample of 211 entrepreneurs from Oman Global Entrepreneurship Monitor (GEM) data and by using the ordered logit regression model, the results reveal that there is a significant and positive effect of entrepreneurial knowledge and fear of failure on the business exit. Moreover, the findings indicate that gender significantly moderate the relationship between the knowledge and business exit, while gender insignificantly moderate fear of failure and business exit. The study contribute to the literature by indicating the role of the government in developing countries to reduce the uncertainty and fear of failure in business, and to create a business-friendly environment and sustainability support programs for entrepreneurs in various aspects.

Introduction

Dynamic economy created from the flexible entrepreneurship entrance and exit intensively contribute to the creation of job opportunities that in turn led to efficient market conditions (Abebe & Gebremariam, 2021; Caliendo & Kritikos, 2019; DeTienne, 2010). Although, the factors influencing individuals to startup business and their impact on the economy has been extensively debated (Arafat et al., 2020; Caliendo & Kritikos, 2019; Pittino et al., 2020), factors causing business exit grasp limited attention by scholars in previous literature, especially in developing countries. Business failure and business exit sought as closely similar phenomenon (Burchell & Hughes, 2007; Justo et al., 2015; Zahra, 2011). However, business exit can be in different forms like, changing the ownership of the business, shutting down the business and exit the market or discontinuing of the business activities in an economy (Albiol, 2014; DeTienne, 2010; Jayawarna et al., 2021; Moterased, M., Sajadi, S. M., Davari, A., & Zali, 2021). Simultaneously, business discontinuation formulate considerable contributor to the economy that characterized as dynamic (deTienne & Cardon, 2012; DeTienne & Justo, 2008; Fuentelsaz et al., 2021; Justo et al., 2015; Zahra, 2011).

Furthermore, the removed business capabilities from particular economy resulted from entrepreneurs who discontinue their business activities and process (Abebe & Gebremariam, 2021; Burchell & Hughes, 2007; Zahra, 2011). Across the world, the rate of business exit varies notably among the countries. Interestingly, several researchers argued that business exit is not necessarily linked to business failure or weak business performance (Faghih et al., 2021; Fuentelsaz et al., 2021; Ref et al., 2015; Simmons et al., 2014). There are numerous determinants in the individual level or organizational level causing business exit such as sales, financial support, and entrepreneurial experience (Aidis & Estrin, 2011; Cieřlik et al., 2018; Lafuente et al., 2020; Pittino et al., 2020; Ref et al., 2015).

Despite the critical external factors challenges business to continue, several internal factors constitute a substantial constraint that led business to exit (Cieřlik et al., 2018; Faghih et al., 2021; Justo et al., 2015; Weber, 2014). Many empirical studies, argues that fear of failure and individuals knowledge and skills are among the determinant influences business to either continue or discounted (Arafat et al., 2020; Bosma & Schutjens, 2011; Simmons et al., 2014, 2019; Weber, 2014). Entrepreneurial process are obstructed by exiting the market which results from entrepreneur's negative perspective of failure (Cinar et al., 2019, 2019; deTienne & Cardon, 2012). Two important aspects have motivate us to conduct this study. First, the knowledge regarding how the business should be run and managed remain unexplored in the developing countries literature. The findings from previous literature indicate that there is a low level of business continuing in the marketplace especially in Gulf Cooperation Council (GCC) countries such as Oman, United Arab Emirates, Qatar, and Saudi Arabia (Abebe & Gebremariam, 2021; Cieřlik et al., 2018; GEM, 2021; Mor et al., 2020;

Moterased, M., Sajadi, S. M., Davari, A., & Zali, 2021; Tsyganova & Shirokova, 2010). Second, based on the Global Entrepreneurship Monitor (GEM) data, there are positive and negative reasons leading business to exit, among these reasons are unprofitable business, personal or family reasons, and financial problems (GEM, 2021). Understanding this phenomena in Oman and analyzing data using more advance analytical techniques will help to understand the reasons behind increasing number of business exit in this context and shed a light to policymakers to take further action.

Business exit rate in GCC are increasingly concerning the economic conditions, leading to intense fluctuation in the market place because of the high exit rate. Internationally, Gulf countries have the highest exit rate as reported in the global entrepreneurship report. Most of the exit reasons are negative (GEM, 2021). Hence, the objective of this study is to examine the extent in which entrepreneurial knowledge and fear of failure impact on business exit in Oman. Furthermore, this research aims at exploring the moderate influence of gender on the association between knowledge of the entrepreneurs, fear of failure, and business exit in Oman.

Identifying the factors influencing entrepreneurs to exit from the market will play a vital role in leveraging the stakeholders understanding pertaining the extent in which fear of failure and knowledge has an effect on business exit in Oman. This study will provide managers and decision-makers with the suggestions and recommendations based on the revealed findings.

Literature Review and Hypothesis Development

Entrepreneurial Knowledge

Entrepreneurial knowledge is the cornerstone in starting up new business venture. Many studies reveal that entrepreneurial knowledge and skills have a positive effect on entrepreneurial competency. As such, entrepreneurial competency, entrepreneurial skills have a positive effect on enterprise performance (Al Mamun et al., 2019; Saptono et al., 2020). It is often acknowledged that entrepreneurial knowledge leads entrepreneurs to gain competitive advantage (Usai et al., 2018; Widding, 2005). Indeed, Usai et al. (2018) pointed out that entrepreneurial knowledge stimulates entrepreneurs to create new innovations for business even though open innovation leads to business imperfection. Notwithstanding, entrepreneurs had to deal with all imperfections, through the utilization of their skills, attributes and attitude that allowed them to grow their business and continually develop new products (Arafat et al., 2020; Cinar et al., 2019; Mor et al., 2020). This is because of entrepreneurial knowledge that creates the needful skills and capability of entrepreneurs to adapt the characteristic of tenacity of failure. Therefore, the imperfections do not limit the innovative capacity of an entrepreneur but rather enhance their attitude towards the challenges and pursuing to utilize the existing opportunities as well as maximizing resource efficiency (deTienne & Cardon, 2012; Justo et al., 2015; Saptono et al., 2020).

Fear of Failure

Fear of failure is an essential part of the entrepreneurial experience due to the fact that this aspect leads people to avoid starting a venture (Cacciotti et al., 2020; Hunter et al., 2021; Simmons et al., 2019). deTienne and Cardon (2012) and Engel et al. (2021) studied fear of failure as a cognitive and emotional reaction to a threatening obstacle in the process of starting and running a new venture and it is treated as a negative emotional state that leads entrepreneurs to have less positive views about opportunities. In addition, fear of failure contributes effectively to maximize the stressful and unpleasant aspects of experiencing entrepreneurial restrictions and challenges. On the other hand, Hunter et al. (2021) reveal that fear of failure promotes the ability of entrepreneurs to cope with threats rather than concentrate on challenges they faced.

Business Exit and Entrepreneurial Knowledge

Entrepreneurial exit refers to the process when entrepreneurs remove their business activities from ongoing venture (Beynon et al., 2021). It is acknowledged that an entrepreneur discontinuing the business, stopping trading, is referred to as business exit (Chirico et al., 2020; Pittino et al., 2020). Additionally, Abebe and Gebremariam (2021) and Faghieh

et al. (2021) stated that business exit is the situation when the firm is not considered as an entity and its capabilities from the economy stopped its influence. Indeed, business exit has positive roles such as providing a chance for entrepreneurs to learn from their mistakes and improve the competitive advantages as well as employment growth (Beynon et al., 2021). With regards to the factors that influence business exit, those who believe in their knowledge are more likely to continue entrepreneurial activity compared to discontinuing it (Hechavarria et al., 2012; Justo et al., 2015). This is consistent with the study conducted by (Vissak et al., 2020) which revealed that entrepreneurial knowledge contributes negatively in business exit due to the fact that knowledge leads entrepreneurs to take casual, systematic, decision making and accept uncertainty.

Business Exit and Fear of Failure

Fear of failure is another factor that contributes significantly to the situation of business exit although exit and failure are not necessarily synonyms. People with a high fear of failure has lower potential to enter the market due to the fact that they are risk-averse and more cautious (Cacciotti et al., 2020; Caliendo & Kritikos, 2019; Cinar et al., 2019; Hechavarria et al., 2012). Beynon et al. (2021) proved that fear of failure prevents the entrepreneurs from setting up their business because individuals do not believe in their capability to start a business and they do not have the confidence. In contrast, Hunter et al. (2021) find support for the idea that fear of failure leads to the adoption of entrepreneurial plans and strategies, contributing to the entrepreneur believing that they have the ability to behave entrepreneurially and, consequently, their financial matters will improve. Moreover, the authors argued that those who experience a lack of perception on their skills and capability experience also, high rate of fear of failure. As a result, lacking the high business rates.

Conceptual Model

The authors review of the literature drive the following formulation of conceptual framework:

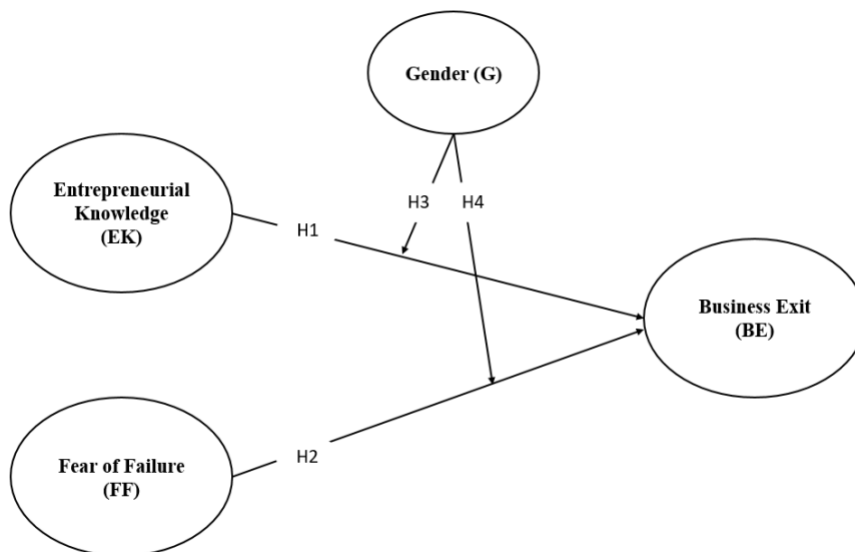


Figure 1. Conceptual Framework

Hypothesis

H1: Entrepreneurial knowledge and business exit are significantly and directly associated.

H2: Fear of failure and business exit are significantly and directly associated.

H3: Entrepreneurial knowledge and business exit are significantly associated when gender moderate this relationship.

H4: Fear of failure and business exit are significantly associated when gender moderate this relationship.

Methodology

Global Entrepreneurship Monitor (GEM) database is the used data for this research. The Adult Population Survey (APS) used, which is data collected on individual level to examine the effect of entrepreneurial knowledge, fear of failure, and business exit quantitatively. The data were collected performing technique of random dial digits sampling. The sample is extracted using 211 responses from entrepreneurs who experience business exit from the overall 2000 response. The gathered data are from Omani adults in the age range between eighteen years old to sixty-four years old from different state of Sultanate Oman. Table 1 represent the adopted variables and the used codes from GEM (APS) data. The analysis performed with the help of statistical software such as SPSS and PLS.

No.	Type	Variable	Measurement	Code
1	Independent Variable	Entrepreneurial Knowledge	Has the knowledge, skill and experience required to start a new business, agree/disagree	SUSKIL20
		Fear of Failure	Would not start a business for fear it might fail, agree/other	FRFAIL0P
2	Dependent Variable	Business Exit	Exit: Reason of exit	EXIT_RS
3	Moderator	Gender	What is your gender?	gender

Table 1. Adopted Variables and Codes

Results and Discussion

Demographic Characteristics

Based on the descriptive analysis using SPSS software, the majority of the respondents were male (54%). Most of the entrepreneurs are in the age range from 25 to 34 years old with (34.6%) followed by about 24% of the entrepreneur's age from 35 to 44 years old, as shown in Table 2.

Demographics		No.	%
Gender	Male	114	54.0
	Female	97	46.0
Age	18-24	42	19.9
	25-34	73	34.6
	35-44	50	23.7
	45-54	24	11.4
	55-64	22	10.4

Table 2. Demographic Features

Construct Reliability and Validity

Based on GEM, the reliability of single item variable considered acceptable (Dolbier et al., 2005; Fuchs & Diamantopoulos, 2009). Table 3 shows that satisfactory level of internal reliability revealed according to Cronbach's Alpha value above 0.7. Meanwhile, convergent reliability demonstrated from values of rho_A and composite reliability higher than 0.7. The average variance extracted elucidate accepted reliability indicated form values more than 0.5. Table 4 illustrate the discriminant validity from the correlation of the square root of average variance extracted of each construct with the same construct considering it higher than any other correlation with other variables. While, Table 5 suggest that Heterotrait-Monotrait Ratio of Correlations (HTMT) must be less than 0.85 in order to indicate a good discriminant validity. PLS Algorithm test also shown in Figure 2.

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Business Exit	1.000	1.000	1.000	1.000
Entrepreneurial Knowledge	1.000	1.000	1.000	1.000
Fear of Failure	1.000	1.000	1.000	1.000
Gender	1.000	1.000	1.000	1.000

Table 3. Reliability and Validity

	Business Exit	Entrepreneurial Knowledge	Fear of Failure	Gender
Business Exit	1.000			
Entrepreneurial Knowledge	0.775	1.000		
Fear of Failure	0.841	0.750	1.000	
Gender	0.167	0.241	0.240	1.000

Table 4. Discriminant Validity

	Business Exit	Entrepreneurial Knowledge	Fear of Failure	Gender
Business Exit				
Entrepreneurial Knowledge	0.775			
Fear of Failure	0.841	0.750		
Gender	0.167	0.241	0.240	

Table 5. Heterotrait-Monotrait Ratio of Correlations (HTMT)

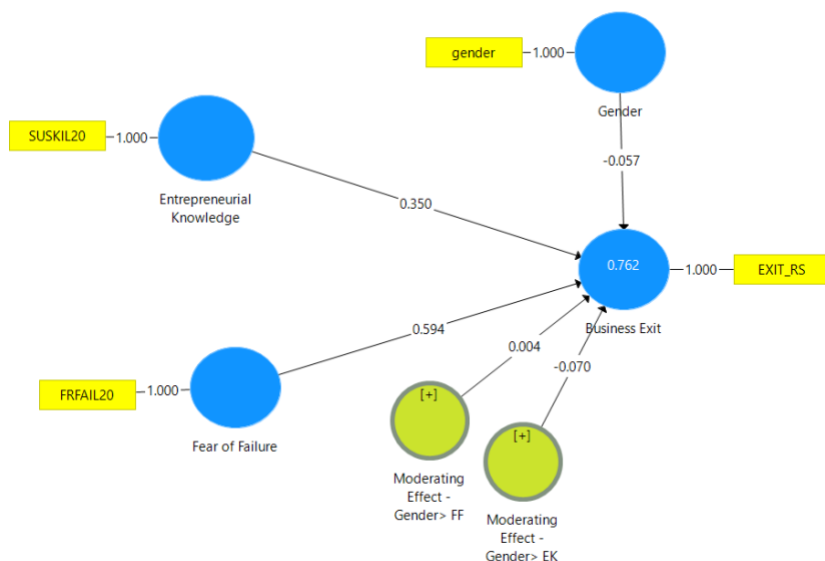


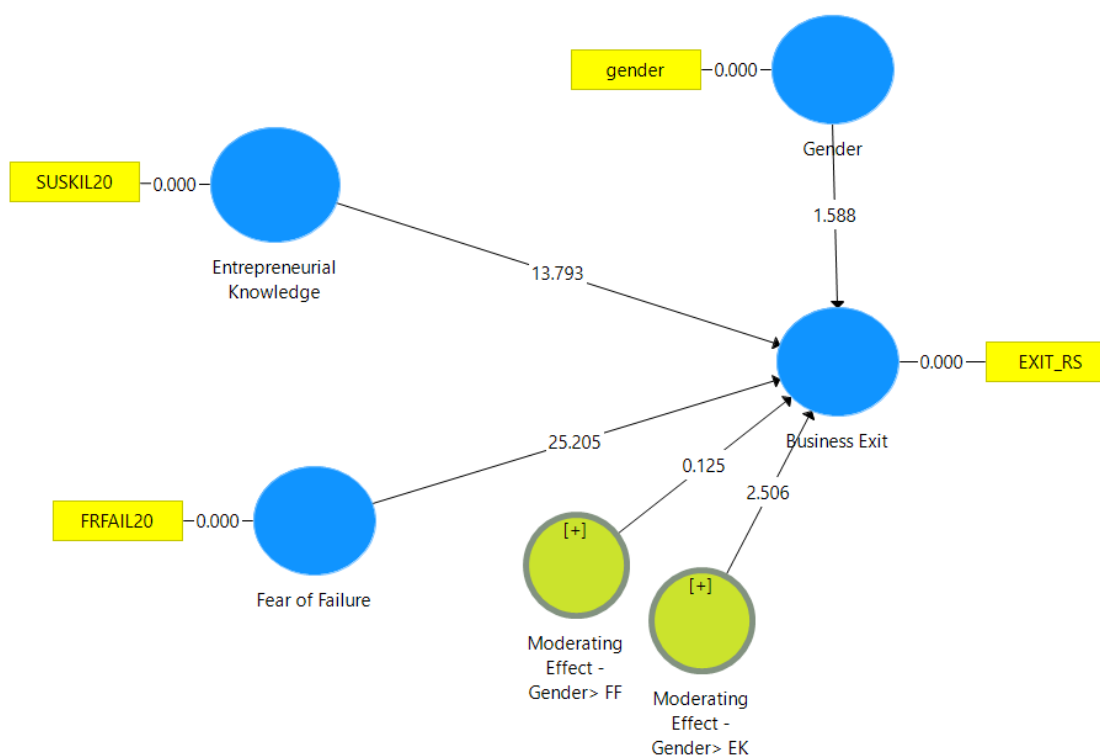
Figure 2. PLS Algorithm Test

Hypotheses Testing

After testing the PLS Algorithm, the revealed findings ascertain a good model fit paving the way for further analysis. Accordingly, Bootstrapping of 5000 sub-sample conducted to investigate the hypothesize relationships. Table 6 below indicate that strong significance link between entrepreneurial knowledge and business exit as well as significance and direct relationship between entrepreneurs fear of failure and business exit ($\beta = 0.350$, $t\text{-value} = 13.416$, $P = 0.000$) and ($\beta = 0.594$, $t\text{-value} = 23.889$, $P = 0.000$) respectively. Thus, H1 and H2 are strongly supported. These results are in line with prior studies who conclude that entrepreneurs decision to discontinue the business venture is restricted by the lack of knowledge level and their fear of losing the business (Aidis & Estrin, 2011; Justo et al., 2015; Simmons et al., 2014; Zahra, 2011). The moderate effect of gender between entrepreneurial knowledge and business exit was investigated. The findings indicate that gender significantly moderate this relationship ($\beta = -0.070$, $t\text{-value} = 2.471$, $P = 0.013$) providing support for H3. Previous studies provide supportive evidence based on their revealed results that confirms the moderate role in this relationship (DeTienne & Justo, 2008; Harrison & Mason, 2007). Meanwhile, insignificance moderate influence of gender between fear of failure and business exit ($\beta = 0.004$, $t\text{-value} = 0.125$, $P = 0.900$). Accordingly, H4 is not supported. This shows inconsistent findings with the existing researches (Burchell & Hughes, 2007; Harrison & Mason, 2007).

Hypotheses	Path	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T- Value	P Values	Decision
H1	EK-> BE	0.350	0.350	0.026	13.416	0.000	Supported
H2	FF -> BE	0.594	0.595	0.025	23.889	0.000	Supported
H3	Moderating Effect - Gender> EK -> BE	-0.070	-0.070	0.028	2.471	0.013	Supported
H4	Moderating Effect - Gender> FF -> BE	0.004	0.004	0.033	0.125	0.900	Not Supported

Note: EK: Entrepreneurial Knowledge; FF: Fear of Failure; BE: Business Exit

Table 6. Total Effect**Figure 3.** Bootstrapping test using 5000 sub-samples

Conclusion

This paper is inspired by the lack of research that investigate the impact of the internal business factors on the business exit in developing countries. We found that in developing countries, like Oman, there is a direct relationship between entrepreneurial knowledge and business exit which mean that their knowledge rises their likeness to continue entrepreneurial activity compared to discontinuing it. Furthermore, gender sought as moderator between entrepreneurial knowledge and business exit. Moreover, the finding confirm that fear of failure can affect business exit which are significantly related whereas this relationship evidence insignificance association when gender play moderate role. In addition, the analysis of the relationship between factors predicting the business exist such as entrepreneurial knowledge and fear of failure provides preliminary support to the theory of factors affecting business exit. Consequently, it is necessary to have knowledge about entrepreneurship aspects on a business exist that support the principles of the entrepreneurship marketplace. Economic environment in the Sultanate of Oman can continue to grow and adapt to the changes brought to mitigate the feel of failure from business exist by supporting the entrepreneurs with the appropriate firms structure and financial models. Also, the impact of exit strategy which consist on internal factors such as an entrepreneur's motivation of starting the firm and the major goal behind starting up business and their preferred exit strategies is warranted. In conclusion, our study indicates that business exit should be examined distinct from failure, in which different exit paths exist.

Limitations and Future Research Suggestions

Significant limitations explored during this research that raises the call for future research. First, we investigated business exit using GEM data that measures the actual reasons for entrepreneurs exit from business activities without

including those entrepreneurs intention to exit the marketplace. Considering that the intention is the major driver of the actual actions of business owners, future researches must examine the influence of entrepreneur's intention towards business exit. Second, the analysis of business exit does not clarify the extent in which the business remain in the market before exiting the marketplace or whether entrepreneur who exit the business is actually employed in private of governmental sector in order to identify the impact of business exit on the increasing unemployment rate. Therefore, researchers in the future are recommended to collect more detailed characteristics of the respondents to strengthen the findings of the research work. Third, this study sample are only entrepreneurs who exit the business, thus, including larger sample with entrepreneurs who has the intention to exit will strengthen the generalization of the results. Future research should explore what is behind the feel of failure variable on business exit. Likewise, the authors encourage empirical research concerning the lifecycle of a firm activities with the approaches enable entrepreneurs to develop the strategies to exit the business.

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Interrelation Of Long-Term Provisions And Companies' Features

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International Accounting Standard (IAS) 37 defines long-term provision as a liability of uncertain timing and amount. As such, it offers considerable latitude of discretion concerning measurement. Consequently, recognition of long-term provisions could be used in order to enhance the company's financial performance. This research aims to provide empirical evidence concerning the level of provisions regarding the company's profitability as well as its characteristics (size, ownership, and industry), based on the analysis of financial statements of 61 Croatian listed companies in 2018. Different statistical techniques like descriptive statistics, ANOVA, and regression analysis are applied. Obtained results indicate that pattern for provisions' recognition and measurement is related to the industry, i.e., the company's main activity. Additionally to the International Financial Reporting Standards (IFRS) treatment of provisions, the research of long-term provisions in the context of the Croatian national legislative accounting framework is conducted. According to the corporate income tax law requirements, provisions may be deductible and non-deductible, so they are analysed separately. Findings show that cash return on assets (CROA) and return on assets (ROA) affect tax deductible provisions only.

Key words: long-term provisions, profitability, company's features, Croatia

Physical Activity Management By Local Governments

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ABSTRACT

In Poland and Norway responsibility for facilitating physical activity of the residents' rests on the local governments (often called self-governments). Their approach to this task differs greatly, both between countries, and particular municipalities. The aim of this study, being first conducted in connection to a PhD dissertation, is to analyze the strategies, budgets, and actions of the local governments in chosen rural municipalities of Poland and Norway, in order to point out the best practices, that can further be implemented in municipalities, and give background to better management of physical activity of the residents. The data were gathered through interviews with municipalities' leaders, literature review and documents analyses. The results show correlations between administrative and economical structures of local governments and physical activity management in both regions. Presence of relevant committees for physical activity in local administration seems to have a positive influence on the development of sports and recreational infrastructure. On the other hand, municipalities with better economic situation do not always dedicate more funds to physical activity of residents than those with more limited budgets. This depends to a great degree on the way the municipal budget is managed. Also, the barriers for physical activity development seems to be similar in Poland and Norway, the most common being: limited budget and complicated administrative funding procedures. Understanding the way physical activity is managed on the local government level is essential for its undertaking and popularization among residents.

KEYWORDS: Physical activity, Local government, Management, Poland, Norway

INTRODUCTION

Physical activity of adult members of local, rural communities is rarely an object of interest for scientists and a subject of research, and yet in many countries, including Poland and Norway, a significant part of society lives outside agglomerations and large urban centers. Among the most important European documents on the topic are the "EU Physical Activity Guidelines. Recommended Policy Actions in Support of Health-Enhancing Physical Activity". The guidelines, developed in 2008, concern the advantages of physical activity in three main areas: sport, health and education, as well as suggestions and recommendations for activities (EU Working Group «Sport & Health», 2008). Another important international publication are factsheets created in 2018 by World Health Organization (WHO) for the 28 European Union member states (World Health Organization (WHO), 2018), thus not including Norway, but giving a general idea about the level of physical activity in the EU and among Polish citizens of all ages and characteristics (also persons with disabilities, chronic diseases, etc.). Similar data for Norwegians are gathered in a report published by the Norwegian Institute of Public Health with last update in 2021 (Nystad, 2021), showing the current situation, recommendations and consequences of too low level of physical activity. In accordance with the law in force in Poland, the responsibility for actions in the field of physical activity is located on the level of municipal governments (known also as self-governments). They are responsible for the development of appropriate sports and recreational infrastructure, undertaking initiatives related to activating of residents and aimed at encouraging active leisure (Sejm of Poland, 1990). The research conducted earlier on this subject, however, shows that relevant activities of municipal self-governments in Poland are assessed critically. About 20% of Poles believe that the opportunities to be active in their place of residence are not sufficient and that local authorities do not create appropriate conditions for this purpose (Basińska-Zych, 2012; TNS Opinion & Social, 2006, s. 86; TNS Opinion & Social, Sport and Physical Activity, 2010, s. 52–53). Also in Norway, local authorities are the ones having responsibility for facilitating physical activity of the residents, which is confirmed in the newest "Action plan for physical activity" published in 2020 by the Ministry of Health and Care Services (Helse- og omsorgsdepartementet, Norge, 2020). The reason for choosing Norway as a comparative research area for Poland is also the generally high

level of physical activity of the society in this country and the possibility of tracing the processes that led to this state. The actions of local governments in order to create and develop physical activity of the residents are of particular interest. Getting to know the processes, directions and pace of development taking place, both in terms of awareness and undertaken projects, is very important for a full understanding and optimization of the above-mentioned activities. The research question therefore is:

How is physical activity of adult residents managed by local governments in rural municipalities of Poland and Norway?

In order to answer this question, an analysis was conducted on several levels. Firstly, relevant literature and documents were gathered, including legal regulations for Norway and Poland on the topic of physical activity, municipalities' own action plans and strategies, as well as budget documentations from recent years. The second level was analysis of statistical data for the regions in scope. The last part of the information was gained through interviews with representatives from the chosen municipalities. This paper is mainly based on data gathered for the purpose of the PhD thesis of the author defended in 2018 and further updated.

BODY OF PAPER

Theory

In order to discuss the management of physical activity, it is firstly necessary to present its definition. The one that was a starting point for the PhD-thesis states that physical activity “is a directed human motoric activity, biologically and socially determined by the need to maintain homeostasis, ensuring morphological, physiological, biomechanical and psychological conditions for the implementation of genetic and sociocultural programs of development in ontogenesis” (Drabik, 2011). Due to the complexity of this definition, a shorter and less complicated one was finally chosen as the base, which includes the essence of the term. It describes physical activity as “any bodily movement produced by skeletal muscles that requires energy expenditure, and its purpose is to maintain or improve health” (Centers for Disease Control and Prevention, 2022; World Health Organization (WHO), 2020). Literature on the topic delivers many classifications of variables that determine people's undertaking of physical activity. The most common ones include a division into internal and external factors. Internal are i.e., those depending on the individual and directly related to it, while external relates to the environment and surroundings. In further analysis, internal (endogenous) factors can be divided into demographic (e.g., age, gender, education level), health related, psychological, and behavioral (attitudes, habits, beliefs, individual motivations, abilities, skills). On the other hand, external (exogenous) factors include socio-cultural (social origin, level of education, social patterns, home and school patterns, patterns from the closest environment, e.g. peer groups), economic (economic status), natural (topography, weather, climate) and institutional (activities of the government, local governments, institutions and non-governmental organizations) (Cocca et al., 2017; EU Working Group «Sport & Health», 2008; HUNT forskningscenter, 2015; Osiński, 2011; Osinski & Wydawnictwo, 2018). In the paper, author only focuses on a detailed analysis of the influence of one factor on the level of physical activity of residents. In this case, the local governments management of physical activity in non-urban communities. This is a factor that, as indicated, appears in the research results, but so far little attention has been paid to it. It is worth mentioning that generally much research is conducted to identify the *results* of being physically active, especially when it comes to the positive impact on physical and mental health, but not dedicated to the factors *motivating to* being physically active. The influence of local authorities in this case is completely marginalized.

Method

For the purpose of this research, content analysis was used, including documents, literature on the subject and statistical data from Polish and Norwegian sources (Babbie, 2020; Statistical Office in Poznań, 2020; Statistics Norway, 2021). Those were supported by qualitative, individual interviews conducted by the author with relevant representatives of the self-governments in 19 municipalities: 8 in Indre Sogn in Western Norway and 11 in Kalisz County in western part of Poland. By relevant, persons working with tasks concerning physical activity in particular

municipalities are meant. The interview sheet consisted of 31 questions divided into four parts (1. Attractiveness of the municipality's area for undertaking physical activity, 2. The influence of local government on the level of physical activity of the residents, 3. Cooperation with other local governments, non-governmental organizations, and residents, 4. Tools of the self-government in terms of the impact on the level of physical activity of residents, and barriers occurring in that field). This paper presents the results gathered within part 4 of the interview, concerning the management of physical activity on a local government's level). The time devoted to the interview oscillated around 30-60 minutes. In order to validate the research tools, the procedure of translating and assessing the psychometric properties of the translated text was used. The aim of these activities was to be able to compare the results obtained in both countries. An element of validation is also cultural adaptation, which allowed for intercultural comparisons and practical application of questionnaires in Norway. The tool was measured in five equivalence categories: façade (equal graphic appearance and sheet instruction), psychometric (correlation between sheet versions), functionality (suitability for the same purposes), translation (word content and difficulty), reconstruction (methods of testing reliability and validity) (Gawlik & Kurpas, 2014). The essence was to obtain documented information on the actual situation regarding physical activity of residents in regulations, administrative structures, budget, and infrastructure. In the Polish part of the study, 11 municipalities of the Kalisz County (powiat) (figure 1) were taken into account. This County is one of 35 of the Greater Poland Voivodeship and is situated in its south-eastern part. The sphere of influence of large urban centers is limited to three main ones: Poznań, Wrocław and Łódź, with which the County is conveniently connected by a road and rail network. The County consists of nine rural communes: Blizanów, Brzeziny, Ceków, Godziesze Wielkie, Koźminek, Lisków, Mycielin, Szczytniki, Żelazków and two urban-rural communes: Opatówek and Stawiszyn. Over 80,000 people live on an area of 1,160 km² (*Polska w liczbach*, 2022; Statistical Office in Poznań, 2020) (table 1). Agricultural area constitutes approx. 71% of the County, which means that the vast majority of economic entities are individual farms. There are almost 13,000 of them. The enterprises mainly include around 600 service and commercial companies. Also, the largest artificial water reservoir in Southern Greater Poland is located there, as well as the Natura 2000 educational and bicycle trail. The landscape is rather flat, with a few elevations above 100 meters above sea level, quite densely forested (*Starostwo Powiatowe w Kaliszu*, 2022).

Table 1. Municipalities of the Kalisz County. Population and area (2021).

Name	Population	Area [km ²]
Bliznanów	9928	157,5
Brzeziny	5771	127
Ceków Kolonia	4772	88,3
Godziesze Wielkie	9736	105,4
Koźminek	7539	88,7
Lisków	5127	75,5
Mycielin	4838	110,9
Opatówek	10772	104,3
Stawiszyn	7036	78,5
Szczytniki	7774	110,3
Żelazków	9500	113,7



Figure 1. Schematic map of the Kalisz County (powiat) and its location in Poland (Komenda Miejska et al., 2010), accessed 24 February 2022.

The Indre Sogn region in Western Norway (Vestlandet) comprised in 2018 eight municipalities around the Sognefjord in its inland, eastern part: Aurland, Balestrand, Leikanger, Luster, Lærdal, Sogndal, Vik, Årdal (figure 2). In January 2020 Balestrand, Leikanger and Sogndal merged into one municipality, but the total area of the region remained the same (8682 km²) and it is inhabited by nearly 29,000 people (table 2) (Statistics Norway, 2021). The average number of inhabitants of one commune in this region is approximately 3,500. This is half as much as in the case of the Kalisz County, but it should be emphasized at this point that the population of Norway is almost 8 times smaller than of Poland (The World Bank, 2019b, 2019a). Individual towns in the region are connected by land roads and 4 ferry connections, bus transport and passenger boats (nor. *hurtigbåt*). Airport Sogndal Haukåsen offers direct connections to major cities: Oslo and Bergen. Most of the developed area is agricultural (used also in terms of tourism), with industrial centers in larger towns (e.g., Sogndal, Gaupne). The landscape is mountainous, with fjords, and densely forested (Statistics Norway, 2021).

Table 2. Municipalities of the Indre Sogn region. Population and area (2021).

Name	Population	Area [km ²]
Aurland	1766	1468
Luster	5246	2706
Lærdal	2117	1342
Sogndal (before 2020: Balestrand, Leikanger and Sogndal)	12097	746
Vik	2560	833
Årdal	5204	977



Figure 2. Schematic map of the Indre Sogn region and its location in Norway (Europabevegelsen, 2022; Lexicus, Public domain, via Wikimedia Commons, 2005), accessed 24 February 2022.

The studied regions vary considerably, but the presence of differences is considered as positive for the quality of the research. They are helpful in indicating how wide and varied is the range of elements significant for the level of physical activity of the residents of different regions and the involvement of local authorities in this regard. Much of management processes observed in those two regions depend on human initiative and can be adapted elsewhere. The presented research can, hopefully, inspire such a process.

Results

Physical activity in the documents and structure of the self-governments

Analyses of sources regarding regulations, organizational structures, and the development of infrastructure showed that in eight out of eleven municipalities in Poland there are committees which, in various ways, participate in activating residents. In Norway, corresponding units are created in all eight municipalities (as mentioned: since 2020 it is six municipalities, as three of them merged on 1st of January 2020). The matters of physical activity are most often (under the generally accepted name "sport") assigned to entities dealing with culture, education, and upbringing. The location of sports facilities in municipalities (most often at schools) and the content of documents relating to physical activity directs the main focus to children and adolescents, leaving adults and elderly, also with various degrees of disability behind. Another observation concerns the fact that municipalities, where no relevant committees have been established, have a less developed sports and recreational infrastructure. This proves the measurable benefits of having a structure within the municipal administration responsible for tasks related to physical activity. Both in the Kalisz County and the Indre Sogn region, self-governments are responsible for tasks related to the discussed issue, and should include them in their structures, plans and development strategies. Only one of the eleven surveyed municipalities in the Kalisz County has (by the beginning of 2022) not published a local development strategy, and reported that lack as one of the barriers to the effective implementation of tasks in the field of physical activity management. It was also noted that in Poland, local development strategies most often only include several guidelines for taking care of infrastructure, cooperation with non-governmental organizations and activities for the benefit of sport for children and youth. In Norway, on the other hand, a separate municipal plan is devoted to physical activity, describing in detail current situation, plans and goals, investments, the condition of infrastructure, as well as the cooperation of public and private entities in the municipality. As part of the research, representatives of the municipal public administration were asked about what actions they introduce in order to create appropriate conditions for:

- a. Development of education and popularization of knowledge in the field of physical activity.
- b. Disseminating and promoting different forms of physical activity.
- c. Caring for the natural environment and its use for sports and recreational purposes.

Within the first of these areas, employees of almost all surveyed municipalities declare cooperation with schools, most often by supporting the organization of sports events and competitions. Everyone emphasized the importance of cooperation with organizations, foundations and associations operating in the area. The most common examples are: granting subsidies to sports clubs, cooperation with Rural Housewives' Associations (in Poland), and joint projects of the municipal office and sports clubs (in Norway). In the second area, concerning promotion, all units indicate having information on the official website and the possibility of contact by means of electronic provision of public services. At this point, there is a clear difference between Polish and Norwegian municipal entities in terms of organizing sports events, running or supporting competitions and honorary patronage. In the Kalisz County, the presence of at least one of these forms of activity was confirmed in all municipalities. Local governments often initiate organization of recreational events, for example: cross-country races, bicycle rallies and sports competitions in cooperation with the Volunteer Fire Brigades. In Norway, however, such actions take place without the participation of local administration, sometimes in cooperation with sports clubs. Honorary patronage of the local authorities is not common in Norway, and the organization of competitions and events, especially for children and youth, is carried out by the aforementioned clubs. One sport and recreation event is held annually in the municipalities of Balestrand (since 2020 Sogndal) and Luster, in which the municipal authorities are involved. These are races to mountain tops: Balestrand Opp and Molden Opp (in Luster), in which everyone can take part, regardless of age and fitness level. These are very popular events, not only among the residents. Apart from that, however, most of the leisure activities are organized by associations or the local community on their own, most often within the family or group of friends. An example is the DNT Tourist Society, the equivalent of the Polish PTTK, which regularly organizes mountain trips for children and adults in each municipality, also having an offer for the elderly and those with weaker physical condition. Training centers and gyms are private in both regions.

In the third area studied, concerning care for the environment and the use of green areas for sports and recreation, there are many points common to both countries. One of them is waste segregation. In addition, in many Polish communes, household sewage treatment plants have been co-financed in recent years. Pro-health education in schools has also been confirmed in both countries. Also, in most of the surveyed municipalities, local governments take care of green areas and are responsible for modernization of sports and recreational infrastructure (e.g., mowing and irrigation of sports grounds). Only in one Polish commune it was noted that there were no such initiatives introduced, and the reason given was the lack of recreational areas that should be taken care of. In turn, in one of the Norwegian municipalities the difficult economic situation in recent years caused changes in the allocation of funds, and mentioned purposes have been abandoned.

Physical activity in the financial and investment policy of the commune self-government

The economic situation of a local government unit has a significant impact on its actions, also in the field of physical activity. In order to obtain information on this subject, the percentage of funds from the commune's budget expenditure allocated to tasks related to physical activity in 2010-2015 was analyzed. It is a measurable indicator of the fulfillment of the obligation imposed by the law, being, as mentioned before, the responsibility for actions in the field of physical activity of residents. The results are very diverse and, interestingly, these differences do not appear clearly between the studied countries, but rather between individual local government units (figure 3).

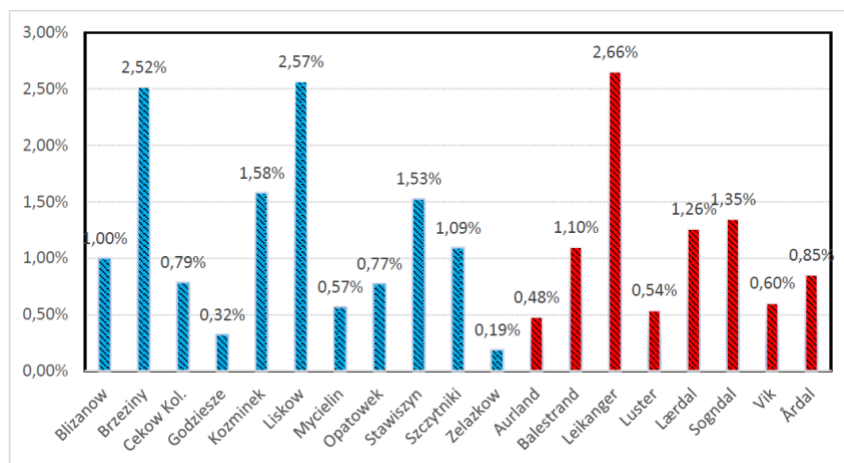


Figure 3. Share of funds allocated to actions related to physical activity in total expenditure from the budgets of municipalities in the Kalisz County and Indre Sogn region. Average values for 2010-2015.

The average percentage for the surveyed Polish municipalities is 1.20%, while for Norwegian 1.09%. This means that in Polish municipalities a greater part of the budget was allocated to physical activity in the given period, than in Norwegian municipal units. However, this may be the result of a higher level of development, including infrastructure in Norway, where many facilities are subject to rehabilitation and expansion these days, which are less costly than initiating the construction of sports and recreational infrastructure from scratch, as it happens in Polish municipalities. Nevertheless, this result shows a good direction for the development of the situation in Poland. It was also noticed that the amount of funds is not directly proportional to the economic situation of the municipality. In other words, municipalities with a better economic situation (significant advantage of income over expenses) did not necessarily spend larger sums on physical activity. On the contrary, some of the municipalities with a disadvantageous situation spend relatively more in that area. This suggests that a lot depends on the way the municipal budget is managed.

The analysis showed that the main area of investment and financial support from the municipal office, as well as extra-budgetary funds obtained through the efforts of this office, is the extension and rehabilitation of sports and recreational infrastructure, organization of sports events, financial aid for local sports clubs, and funding awards in competitions. The development of other elements, such as appointing coaches and instructors for recreational activities or promoting a healthy lifestyle, is not of the same high priority.

Another important question was about obtaining extra-budgetary funds for the management of physical activity of residents. In Polish municipalities, the most frequently indicated external source of funding is the Marshal's Office of the Greater Poland Region and the Ministry of Sport and Tourism. Funds are also obtained from subsidies granted by the European Union for the implementation of approved projects. Private companies' initiatives are also a source of additional funds in two Polish municipalities.

In Norway, all eight municipalities use funds from the national lottery (*nor. spelemidler*), which are distributed by the Ministry of Culture on the basis of applications submitted by local government units and local plans for the development of physical activity, sports and "outdoor life" (*nor. Kommunal plan for fysisk aktivitet, idrett og friluftsliv*). As the representatives of local administration admit and as it results from the documents, not all applications are approved and not all funds are made available to them, but such situations are seldom. Two of the Norwegian municipalities have in recent years taken loans for the development of sports and recreation infrastructure, and on top of it one of them also received donations from residents, considering that as an important source of funding. An extremely important element of non-financial support for the development of local physical activity infrastructure (and not only) seems to be voluntary work (*nor. dugnad*). As observed by the author, in Norway, residents of every town and village undertake unpaid work for the community several times a year. These activities range from collecting rubbish, decorating streets before Christmas, to creating hiking trails, preparing cross-country skiing trails, and

running sports facilities. Such initiatives, in addition to measurable practical benefits, also have social significance for the integration of residents and the continuous improvement of neighborly relations. In Poland, voluntary work has negative historical connotations referring to the times of the People's Republic of Poland, but in several of the surveyed municipalities, representatives of the administration emphasized that such activities are gradually undertaken and met with increasing interest. Interestingly, another positive effect of such actions has also been suggested. Namely, work done by the residents themselves, despite its often less professional nature, is met with greater approval, less criticism of the performance and more respect from the local community. Residents tend to be more satisfied with the results of work when they themselves were involved in it. When it comes to the investments policies of the municipalities, only two of them (one in each country) did not report any investments in physical activity of the residents in recent years. A significant difference between Poland and Norway is visible in terms of the co-financing of the activities undertaken. In Poland, the surveyed municipalities declare that they stand behind the bigger part of funds dedicated to different tasks or even carry out the entire investments from their own budget. In Norway, on the other hand, all municipalities reported that much of the funds come from private investors and sports clubs.

Barriers to the successful implementation of activities Management of physical activity by the local units of public administration is also influenced by various problems and barriers met by the self-governments. Those barriers often lie at the root of insufficient infrastructure development, promotion and management of sports and recreation. Some of them can only be influence by the authorities to a small degree, and are difficult to avoid, while others could be eliminated or at least diminished. The most frequently reported problem of the surveyed local governments, both in Poland and in Norway, is too limited budget. It is a barrier that is difficult to overcome and requires long-term efforts. However, yet another problem, often repeated in both regions: too much expenditure on activities in other areas, depends to a greater degree on the priorities set out in the municipal development strategy and an improved management can help changing the situation. Among the municipalities of the Kalisz County, a frequent barrier to supporting physical activity is also the constant necessity of selecting projects that are more important from the point of view of the local, state and European Union's authorities. As mentioned, only one the Polish municipalities that took part in the survey reported the lack of an appropriate municipal strategy. Surprisingly, it was reported as a common barrier for several local governments in Norway, even though all of them have the abovementioned municipal plans for physical activity, sports and "outdoor life". This suggests a need for better communications within the local administration, and understanding of relations between the access to published documents and subjective feeling of barriers met while fulfilling tasks. Complicated and long-lasting administrative procedures are a significant problem in both regions, the solution to which should be of concern to local, regional, and national authorities. Two Norwegian municipalities also reported a shortage of qualified staff. Most likely, it is closely related to the outflow of residents from rural Norway to cities, which is observed in many regions in recent years. The lack of commitment of the residents also appeared in the replies of two representatives of local authorities, suggesting that bottom-up initiatives of the community are an important factor for their motivation. Another barrier, mentioned in one of the Polish municipalities, was that the authorities applied for extra-budgetary funding, but did not receive it, which in turn, blocked their possibility to introduce planned activities. To sum up, it is clear that, despite many differences between the financial and organizational character of Poland and Norway, many barriers faced by the local municipalities occurs in both countries.

Discussion

Many authors studying factors determining the increase in the level of physical activity of residents, writing about the necessary interventions and changes, refer to the role of local governments. Municipal authorities should engage in actions promoting physical activity in schools and kindergartens, and allocate appropriate funds from the budget for facilitating of local environment and development of appropriate infrastructure, so as to encourage residents to actively spend their leisure time. The initiative should not be limited only to the public sector, but rather take the form of cooperation with private sector, commercial and non-profit organizations (Devine, 2011; Edwards & Tsouros, 2006; Institute of Medicine (U.S.) et al., 2009; Lein, 2020; Steele & Caperchione, 2005). In the European Union Guidelines on Physical Activity (EU Working Group «Sport & Health», 2008), one of the sub-chapters is devoted to the tasks which regional and local governments are facing. These include, among others: drawing up an inventory of sports facilities and equipment, ensuring access to them for residents, and encouraging residents to physical activity. As described above, in Poland, guidelines for managing physical activity on a local level are most often included in the general municipal strategies, mentioning: care for infrastructure, cooperation with non-governmental organizations,

and activities within sport for children and youth. Norwegian municipalities, on the other hand, publish separate municipal plans devoted only to physical activity. This general observation can be supplemented by a detailed study of Norway's Municipal Plans for Physical Activity, Sport and Outdoor Recreation, which focused on the contributions from the Department of Culture – funds from lottery (nor. *spelemidler*) for building paths and hiking trails. Each municipal plan, prepared by local authorities, must provide information on the size and purpose of a grant. Authors of publication “Municipal plans for sport and physical activity. The importance of lottery funds for establishing of hiking trails and paths in local environment” (Thorén et al., 2016) note that while the funds are indeed allocated to the development of sports and recreational infrastructure, it is most often the infrastructure related to organized sports, and not free-time recreation. The bottom-up initiative plays a major role in this matter, and municipalities finance the activities themselves. Sometimes they also receive support from the regional level and various types of foundations. The authors also conclude that a lot depends on the people responsible for creating the municipal plans. The importance of development strategies for Polish municipalities was described in “The Municipal Development Strategy as a Tool for Economic Change Management” (Stefanski & Wydawnictwo Naukowe «Innovatio Press», 2012, s. 61–89). Its authors argue that the basis for creating a local development strategy is the probability of achieving its goals and cooperation with economic entities with the support of local government and civic initiatives.

Based on the information collected during the interviews with representatives of local authorities and the analysis of relevant documentation, it can be confirmed that the budgets of all surveyed municipalities in Poland and Norway take into account the tasks of promoting and developing physical activity of residents, although the amount of funding varies significantly between individual municipalities. The results of the research are supplemented by the data published in an extensive report “Physical activity; scope, facilitation and social inequalities”, analyzing, among others, the size and allocation of funds from the budget of the Kingdom of Norway for physical activity over the years. In 2010, as established, twice as much money from the overmentioned lottery funds was allocated for the purposes of sports and recreational infrastructure than in 1985. At the same time, authors of the report emphasize that many tasks are not performed due to insufficient funds (e.g., construction of roadsides or bicycle paths, which due to the rocky surface require complex construction work). They conclude that it will take at least 20 more years for the network of pedestrian and bicycle paths in Norway to reach a satisfactory level (Rafoss et al., 2011). At the same time, it is worth recalling the results of other Norwegian studies indicating that priority is given to investments related to the development of sports and recreational infrastructure of an organized and professional nature (sports grounds, sports halls). Elements and devices intended to undertake physical activity in an unorganized manner (tourist routes, bicycle paths) do not receive as much support (Thorén et al., 2016). It is necessary to emphasize that in Polish municipalities the development strategy and the budget report are two separate documents. In Norway, issues related to physical activity, both in terms of planning and financing, are included in the already mentioned plans for physical activity (nor. *Kommunal plan for fysisk aktivitet*). Interestingly, almost in every municipality (except in cases of very difficult financial situation), some financial resources are allocated to activities related to the physical activity of residents, which in turn has a chance to positively influence its level. Sport, understood as a synonym for physical activity, was also included in the Polish publication of the Budget Monitoring Laboratory, entitled “The municipal budget without secrets”, that aimed at presenting the issues of civic participation in creating the budget and monitoring budgetary procedures in local government units (Skrzypiec & Długosz, 2007). Also, in the post-conference publication “Heroes of the background in sport”, one of the chapters was devoted to the role of local government authorities in the development of physical activity in Poland and refers to the Central Statistical Office data on the expenditure of local government units in Poland. At this point, it was emphasized that the local governments are often the “heroes of the background”, not always visible, but important when it comes to the managing and development of physical activity (Konferencja Naukowa «Młodzi o Sporcie» et al., 2015).

The barriers to supporting physical activity of residents, indicated by the representatives of the local administration, are similar in both regions. However, a large difference between the situation in Poland and Norway is noticed when it comes to the involvement of state authorities. Actions at national level have a direct impact on decisions taken at regional and local level. In Poland, only “Sport Development Program” was published as part of the documents prepared by the Ministry of Sport and Tourism. It is a publication presenting current situation and suggestions for the future, but in a way that is inaccessible and does not encourage public interest in the topic (Ministerstwo Sportu i Turystyki, 2015). The Ministry of Health of the Republic of Poland also refers in its publications to the issue of physical activity, but focuses only on children and adolescents, which again leaves a niche of adults and the elderly, also with disabilities (Ministerstwo Zdrowia, 2022). On the other hand, in Norway, in addition to the already

mentioned municipal plans, a comprehensive plan “Together for Physical Activity” was published recently for 2020-2029. This plan presents, in a transparent and interesting way, current situation and the level of physical activity that, according to the guidelines, an average citizen should achieve in order to maintain good health. In addition, this plan contains information on all the benefits of being active. It indicates various forms for exercises, both in free time and on a daily basis, and also informs about the possibilities that municipalities have to apply for funds from the budget of the Department of Culture. Importantly, this plan considers all the societal groups: children, adolescents, adults and the elderly (Helse- og omsorgsdepartementet, Norge, 2020). Poland certainly lacks such a document combining a research report and a state strategy, and published in an accessible way.

Limitations

The studied regions vary considerably, but the presence of differences influence the quality of the research positively. They are helpful in indicating how wide and varied the range is of elements significant for the level of physical activity of the inhabitants. Many of these elements depend on local government’s initiative and are easily adaptable elsewhere. Presented research can hopefully be an inspiration for such process. The main part of the data (interviews with representatives of self-governments, relevant documentation) was gathered around 2018, and in order to update the information, new versions of some of the relevant documents (e.g., municipal plans, programs, and resolutions) have also been analyzed for the purpose of this paper.

CONCLUSION

This paper tries to answer the question of how physical activity of adult residents is managed by self-governments in rural municipalities of Poland and Norway. It is proven above that this management is multifaced, concerning relevant regulations, administrative structure, properly adopted budget and projects on development of necessary infrastructure. At the same time, the place of physical activity in the municipalities seems to be constantly shaped in two directions. On the one hand, top-down through a series of guidelines and legal acts, with laws and government recommendations at the forefront, suggesting the direction. On the other hand, bottom-up, at the initiative of the residents and based on clearly visible local needs related to, for example, infrastructure, the offers of active recreation, and the education of children and adolescents. Consistent and rational complementation of these two directions leads to proper development in the field and, consequently, to a fuller use of all possibilities for activating the society. Comparing the two regions gave the opportunity to analyze the similarities and differences between them, and thanks to that, it is possible to learn from the experience from both countries, pointing to the best way for local governments to manage, motivate and increase the level of physical activity of residents.

BIOGRAPHY

Anna Maria Urbaniak-Brekke, 34, female, has a PhD degree in physical culture studies, a master’s degree in international relations and a master’s degree in tourism management. Urbaniak-Brekke graduated also from courses in financial management and accounting, and project management, and has worked as a researcher at the Western Norway Research Institute. Her current position is research advisor at NLA University Collage in Bergen, Norway. Research interests are: *friluftsliv*, physical activity, cultural tourism, international tourism, quantitative and qualitative research methods, project management.

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The Role Of Culture In Sustainable Tourism

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The role of culture in sustainable tourism

Abstract

Research on sustainable tourism has grown substantially in the last three decades. While most attention has been given to the role of general tourism and nature-based tourism to generate more sustainable tourism solutions, culture-based tourism has received less attention. This paper contributes to filling this void by demonstrating how culture-based activities might cause more sustainable intention behavior among local citizens and tourists. Based on a survey (n= 522), travelers and locals were recruited from the region named Sunnfjord in Norway, located along the west coast of the country. To collect data, a survey instrument was developed. The questionnaire included questions related to potential activities the respondents could be involved in and 10 scale-based items related to sustainable intentional behavior. The activity types were based on the official distinction used by Fjord Norway, with travelers reporting on the type of activity they participated in and not the frequency of participation. Altogether, 26 different activities were included in the questionnaire, and the 26 types of activities were categorized as culture-based, restaurant-based, shopping-based, and nature-activity-based. We illustrate that inhabitants and tourists involved in culture-based activities such as museums, theatres, music festivals and art exhibitions do have a significantly higher intention to engage in sustainable behavior than their counterparts. Surprisingly, the intention for sustainable behavior among inhabitants and tourists involved in nature-based activities was not significant than the compared group.

Key words: *Culture-based tourism, Sustainable intentions, Sustainable behavior, Survey*

Introduction

Sustainable issues related to tourism have been highly discussed by politicians and researchers for years. In early November 2021, climate change was the main issue discussed at the UN Climate Change conference in Glasgow (United Nations, 2021). There is common agreement among researchers that climate change has caused serious problems for our common community and for the travel and tourism industry. For example, at the end of 2019, all temperature records were broken in Northern Europe, where a heatwave caused record surface melting of the Greenland Ice Sheet (European Commission, 2020). Increased warming is expected to have a huge impact on the tourism sector. This will cause extreme weather events, winter tourism decline, changes in tourist activities, destruction of the tourism landscape, changes in growing seasons, and changes in fish, animal stocks and ecosystem services, among others (Boy et al., 2019; Malinauskaite et al., 2019). In response to this, tourism researchers have discussed how tourism might contribute to reducing climate change and increasing sustainable solutions for over three decades (Scott, 2011; Hall & Saarinen, 2021; Oklevik, et al., 2019). The main focus in this research tradition is how general tourism could be utilized to develop more sustainable solutions with reduced traveling and with activities with fewer CO₂ footprints, such as increasing tourists' length of stay (Oklevik et al., 2019; Oklevik et al., 2021), targeting short-haul markets (Oklevik et al., 2019), and the use of more sustainable transportation solutions (Peeters et al., 2019). However, studies in nature-based tourism focus on the transition of tourism systems toward more sustainable solutions (Lin et al., 2020). Research shows that nature-based recreation, such as tourists' experiences with wetlands (Lee, 2011), islands (Lee et al., 2015), rural communities (Lee & Jan, 2015), and urban parks (Zhao et al., 2018), might result in more environmentally responsible behavior. While most attention has been given to the role of general tourism and nature-based tourism to generate more sustainable tourism solutions, less attention has been given to culture-based tourism. On the other hand, cultural tourism is confirmed as an essential part of tourism consumption (Richards, 2018, 2020). The UNWTO "Report on Tourism and Cultural Synergies" (2017) stated that over 39% of all international tourism arrivals, or 516 million international trips, in 2017 can be accounted for as cultural tourism. Furthermore, the number of cultural tourists is expected to grow. UNWTO (2017, p.18) also provided a new operational definition: "cultural tourism is a type of tourism activity in which the visitor's essential motivation is to learn, discover, experience and consume the tangible and intangible cultural attractions/products in a tourism

destination". Despite the relatively large role of culture in worldwide tourism, the role of culture as a tool to develop more sustainable tourism solutions has been less focused in the literature. In our initial screening for literature in the leading journal in the field, *Journal of Sustainable Tourism*, using the Web of Sciences, we discovered 1431 journal articles in the period from 2008 to 2021. Thirteen of these journal articles included culture in the article title. Only 5 out of these 13 articles were linked to environmental issues (Su, 2010; Yang et al., 2014; Filiminoau et al., 2018; Movono et al., 2018; Ma et al., 2021). This paper contributes to filling this void by demonstrating how culture-based activities might cause more sustainable intentions among local citizens and tourists. Therefore, the research question for this study is RQ: How do different tourist activities like restaurant visits, shopping, nature-based activities and culture-based activities relate to tourist's sustainable intentional behavior? The main objective in this study is to compare how these tourist's activities might cause more sustainable attitude among tourists. The study context is a region named Sunnfjord in Norway, located along the west coast of the country. This paper contributes to literature by demonstrating how culture-based activities might cause more sustainable intention behavior among local citizens and tourists. We illustrate that inhabitants and tourists involved in culture-based activities such as museums, theatres, music festivals and art exhibitions do have a significantly higher intention to engage in sustainable behavior than their counterparts. The paper is organized in the following sections. After the introduction section, we review the most recent contributions in literature. Then, the method is discussed, and we present the results. Finally, we discuss the implications of the study.

Literature Review

Tourism researchers have discussed how tourism might contribute to improve the environmental behavior among tourists and develop sustainable solutions in the tourism system for over three decades (Scott, 2011; Hall & Saarinen, 2021; Oklevik et al., 2019). One suggested solution is to increase the tourist's length of stay (Oklevik et al., 2019; Oklevik et al., 2021). Oklevik et al. (2019) found that tourists length of stay in Norway might vary considerably regarding the tourist's origin. While Asian and US at average stayed for 8 days, travelers from Netherlands stayed for almost twice as long (14 days). Oklevik et al. (2019) also pointed out that tourists from the overseas markets (US and Asian) represents a long haul travel situation in Norway with a bigger environmental footprint than the European counterparts, and recommend targeting short haul markets like Italy and Netherlands (Oklevik et al., 2019). Peeters et al. (2019) explores approaches to transitioning the tourism sector to a sustainable emissions path. The authors argue that technology advances will be important in moving rapidly towards a zero-carbon tourism transportation in the future and this again depends on the capacity of a carbon constrained economy to invest in new transportation technology.

Studies in nature-based tourism also focus on the transition of the tourism systems toward more sustainable solutions (Lin et al., 2020). Research shows that nature-based recreation might give more environmentally responsible behavior (Lee, 2011; Lee et al., 2015; Lee & Jan, 2015; Zhao et al., 2018). Lee (2011) examines how place attachment, recreation involvement, conservation commitment influenced environmentally responsible behavior among tourists visiting wetlands in Taiwan. The author concludes that partnerships with local communities and the need to work with other wetlands are important to generate visitor motivations to encourage environmentally friendly behavior. In another study from Taiwan (Lee et al., 2015), it is underlined the importance of nature based recreation experience in order to generate a site-specific environmentally responsible behavior of tourists on an island. The study suggests that tourism destination providers should provide pro-environmental activities, ecotourism experiences, and interpretations of environmental issues to enhance tourists' environmental attitude in general. This will also cause a reduced adverse environmental effect produced by tourists during daily life and at tourism destinations. In a case study of Beijing's Yuyuantan Urban Park in China, Zhao et al. (2018) identified the key impact factors to promote visitors' environmentally responsible behaviour. A total of 567 visitors were surveyed. The results showed that openness personality traits and interpretive services are the most important factors that affect visitors' environmentally responsible behaviour. While personality traits of visitors are given, interpretive services in a nature-based context might be a useful tool for destination managers. Zhao et al. (2018) explain how Yuyuantan Park Management Office organized interpretive services during a cherry blossom festival. The activity inspired visitor's interest to connect with cherry, inform the cultural value and increase the natural knowledge. The Management office offered several different interpretive services in cherry blossom of the Urban Park. Voluntary behavioral changes is important in order to

minimize the environmental impacts of tourism (Kim, 2012). The research on the drivers of pro-environmental tourist behavior is growing, and one path is focused on the pro-environmental behavioral intentions of tourists (Leonidou et al., 2015; Filiminoau et al., 2018). Leonidou et al. (2015) argue that travellers and tourist might be categorized into different categories, depending on what is the main driving force of their pro-environmental concerns and behavioural intentions. One group of driving force is the individual's value orientations. For example, tourists with more biocentric or universalism values have more positive attitudes toward the environment than those with ambivalent values. According to Leonidou et al. (2015) is a second driver of pro-environmental concerns nature -based experiences. Wurzinger & Johansson (2006) found that green tourists are characterized by a greater interest in the environment and more engagement in outdoor activities compared with mass tourists. Based on the literature review it expected that tourists involved in nature-based activities will develop stronger sustainable intentional behavior than their counterparts.

While the literature gives a lot of examples of research on the association between nature-based activity tourism and tourists environmental behavior, and also the role in tourism in general, the relationship between culture and tourists environmental behavior is more scarce. However, some exceptions exist. Cultural tourism is confirmed as essential part of tourism consumption (Richards, 2018, 2020). Culture is treated as a nations activity traditions like worklabour culture, ethnic minorities and traditional lifestyles (Yang et al., 2014), national culture (Filiminoau et al., 2018), social-culture (Movono et al., 2018), to name but a few. Movon et al. (2018) explore how over 40 years of tourism development in Fiji have changed the culture on the island. The study establish that tourism development has changed the has contributed to ecological changes that have stimulated complex, non-linear responses from various elements within a local community, one of the being the social-culture. Yang et al. (2014) describes how ethnic cultures might be influenced by growing tourism activities in Western China. Tourists environmentally behavioural changes are underpinned by pro-environmental consumer attitudes and national culture can influence pro-environmental attitudes of tourists (Filiminoau et al., 2018). The authors utilised environment-orientated dimensions of cultural frameworks (Hofstede, 2003), to investigate the impact of national culture on pro-environmental attitudes and behavioural intentions in a survey of Polish tourists. The study found that cultural background of tourists and their pro-environmental attitudes was correlated. The study concludes that there is a need for national culture to become a more integral element of both magerial, scientific, and policy-making as antecedents of more sustainable consumer behaviour in tourism. The examples above show that culture is threated both as an antecedent and as an outcome of tourist's sustainable intentional behavior. However, also conceptual contributions exist (Buonincontri et al., 2017). Buonincontri et al. (2017) proposes a conceptualization of sustainable behaviour for heritage consumers. The authors use the attitude-behaviour relationship based on the Theory of Reasoned Action. Their conceptual framework integrates visitors' heritage experiences, their attachment to heritage sites, and their general and site-specific sustainable heritage behaviour and how these variables relate to each others. The framework explain that tourists visiting heritage sites might have more sustainable behaviour if they are attached to the heritage. Heritage sites have encountered many challenging problems such as poor tourist experience, over-commercialization, and loss of cultural authenticity (Tau et al. 2019). Tau et al. (2019) studied the green development of tourist experience at cultural heritage sites, by using three heritage sites in China as cases. The study show that tourists thought the green development and experience at the three cultural heritage sites were important and that tourists were satisfied with the coordinated green development of tourist experience and commercialization of tourism in the three sites. Because tourist's cultural experiences are tightly related to heritage, traditional lifestyles and preventing of local environment, we expect these tourists to be more dedicated to sustainable behavior than their counterparts. Unsustainable behavior will quickly erodate and crumble the main attraction for travelling so these tourists and locals should have more inherent intentions and attitudes toward sustainable beahvior than their counterparts. However, there are also other reasons for why culture tourist should have higher sustainability intentional behavior than other tourists. Revenue generation and sustainable behavior is considered as higher in cultural tourism than from nature-based tourism since cultural experiences normally requires a purchase process/payment and cultural tourists stay longer and purchase far more services and products than other tourists (Innovation Norway, 2018).

The empirical basis for the study is a sample from the region Sunnfjord in Norway, located along the west coast. We employed a survey design, targeting travellers, tourists, and local inhabitants in the region. To collect data, a survey instrument was developed. The questionnaire included questions related to potential activities the respondents could be involved in and 10 scale based items related to sustainable intentional behaviour (Moberg et al., 2021; Moberg et al., 2019; Gössling, et al., 2019, Gössling, et al., 2011). The activity types were based on the official distinction used by Fjord Norway, with travelers reporting on the type of activity they participated in, and not the frequency of participation. Altogether, 26 different activities were included in the questionnaire. In additions, the respondents also filled out information about gender, age, education and place of origin (postal code). In order to get a mixed sample consisting of tourists and locals, the respondents were recruited on several different locations like museums, theatre, music festival, shopping centres and accommodations as hotels and camping's. Altogether 522 respondents were recruited. The period of data collection lasted from Easter until December 2021, because we wanted to avoid season biases in the sample. The data in this survey were gathered simultaneously through two channels: paper questionnaires were distributed physically among the visitors by the representatives industry partners and by the members of the research team. In order to achive variation among the recruited respondents, several sites were chosen for datacollection. The respondents were recruited at Museums in Sunnfjord (Art Museum in Førde, Sunnfjord Museum, and Astruptnet), one music festival (Førde Traditional and World Music Festival), one theatre (Vestland Theatre), five accommodations in Sunnfjord (three hotels and two campings), and at two shopping centers (Alti and Elvetorget), see table 1 for the distribution of respondents across sample venues. 223 (42,7 %) respondents in the sample were recruited at the shopping centres in Førde, 139 (26,6 %) respondents from the two campings, and 74 (14,2 %) respondents at the three hotels. The share of sample for Museums, Theathre, and Music festival were all below 10 %.

Venue		
Theatre	43	8,2 %
Museums	16	3,1 %
Music festival	27	5,2 %
Hotels	74	14,2 %
Campings	139	26,6 %
Shopping centre	223	42,7 %
Sum	522	100 %

Table 1: *Distribution of sample across venues*

Another aspect of the Norwegian context is that urban areas are referred to as important cultural destinations due to high number of art- and heritage experiences as well as the infrastructure that is particularly designed for high number of travellers (Innovation Norway, 2018). Therefore, rural areas are often ignored while they offer high quality cultural experiences throughout the year, such as the region of Sunnfjord located in Western Norway, a half day travel north of the city of Bergen. This region displays high quality cultural experiences in rural surroundings; a 30 year old international folk music festival, a touring theatre and several museums promoting art and cultural heritage. Thus, the area fits very weel in order to stud impact of culture based tourist activities.

Results

A cloud-based software for online survey development Survey Monkey was used in order to digitize the questionnaire and generate a QR-code that could be used by the respondents who scanned it and answered the survey on their mobile

devices. The same software was also used to save the answers and generate a file, that in next step was analysed in the SPSS 27 statistical software. Table 2 shows the descriptive statistics of the sample.

Age		
18-25 year	4	11,4 %
26-35 year	11	22,7 %
36-45 year	4	9,1 %
46-55 year	11	27,3 %
56-65 year	10	20,4 %
66-- year	4	11,4 %
Sum	44	100 %

Gender		
Men	113	40,8 %
Women	164	59,2%
Sum	277	100%

Education		
Primary School	21	7,6 %
Secondary School	80	29,0 %
Higher education(≤3 years)	72	26,1 %
Higher education(>3 years)	102	37,3 %
Sum	275	100 %

Place of origin		
Oslo	9	2,0 %
Viken	23	5,2 %
Innlandet	8	1,5 %
Vestfold og Telemark	7	1,6 %
Agder	12	2,7 %
Rogaland	15	3,4 %
Vestland	307	69,1 %
Møre og Romsdal	23	5,2 %
Trøndelag	15	3,4 %
Nordland	3	0,6 %
Troms og Finnmark	4	0,7 %
Abroad	18	4,1 %
Sum	444	100,0 %

Table 2: *Descriptive statistics*

40,8 % of the sample were men, 59,2 % women. The average age was 45,0 years. Most respondents were collected in age group 46-55 years, with 27,3 % share of the whole sample. However, the age variable suffered from a high degree of missing. Only 44 out of 522 respondents filled out information about their age. The respondents were moderate educated: primary school (7,6 %), secondary school (29,0 %), university/college ≤ 3 years (26,1 %) and university/college > 3 years (37,3 %). 69,1 % of the respondents were from Vestland county, 30,8 % were from other regions in Norway or abroad. Further details can be seen in table 2. As Vestland county consists of several regions, and encompasses nearly 70 % of the respondents from the entire sample, this region is further explored, see figure 1 for a visual presentation of Vestland.



Figure 1: Vestland county in Norway, available at: https://en.wikipedia.org/wiki/Vestland#/media/File:Vestland_in_Norway_2020.svg (accessed 10 February 2022).

Vestland is further divided into 5 smaller regions. Hordaland, the region around Bergen is the largest, while Ytre Sogn, Indre Sogn, Sunnfjord, and Nordfjord are all small regions next to each others, see figure 2 for illustration.



Figure 2: The Sunnfjord region, available at: <http://www.fellesraad.com/sunnfjord/> (accessed 10 February 2022).

Table 3 shows the distribution of place of origin within Vestland among the surveyed respondents in the sample. As can be seen from table 2, 96 respondents are located in Hordaland, 36 from Ytre Sogn and 161 from Sunnfjord. There are only some very few respondents from the regions of Indre Sogn and Nordfjord.

Hordaland	96	31,3 %
Indre Sogn	5	1,6 %
Ytre Sogn	36	11,7%
Sunnfjord	161	52,4%
Nordfjord	9	2,9 %
Sum	307	100,0 %

Table 3: Place of Origin within Vestland

Based on a discussion between the authors, the 26 types of activities were categorized as culture-based, restaurant-based, shopping-based, and nature-activity-based. Based on these categories 4 dummy variables were developed. The authors coded the cultural dummy variable as 1, if the respondent had participated in activities like art exhibitions, museums, cinema, and/or theatre, and 0 otherwise. The authors used the same procedure for the three other dummy variables as well. To measure the sustainable behaviour among the respondents, 10 items were employed “travelling less by plane”, “driving less by car”, “holidays closer to home”, “walking and cycling more”, “eating more local food”, “eating less meat”, “eating more vegetarian food”, “buying more local products”, “buying longer-lasting products” and “paying more for products with ecolabels”. All the ten items were measured on a 7 point Likert scale from 1 (not at all) to 7 (very much). The 10 items were identified by first conducting a literature study of previous research on sustainable consumption (Moberg et al., 2021; Moberg et al., 2019) and sustainable tourism (Gössling, et al., 2019, Gössling, et al., 2011). Afterwards, a qualitative content analysis (Waitt, 2010) was carried out and 10 categories of sustainable behaviour, or items, were identified. The 10 items were identified by first conducting a literature study of previous research on sustainable

consumption (Moberg et al., 2021; Moberg et al., 2019) and sustainable tourism (Gössling, et al., 2019, Gössling, et al., 2011). Afterwards, a qualitative content analysis (Waitt, 2010) was carried out and 10 categories, or items, of sustainable behaviour were identified. The ten items were aggregated into a sustainability intentional behavioural index (mean=3,80, stdv=1,39). The approach described above allowed us to compare the sustainable intentional behaviour between different activity groups. We divided the sample in two groups, based on the cultural dummy variables. Respondents involved in cultural activities were coded 1, the others coded 0. The two groups had a sustainable index score of $\text{Mean}_{\text{Culture}}=4,07$, $\text{Mean}_{\text{No-culture}}=3,52$, ($t=3,31$, $p<0,01$), showing a significant difference in mean scores. Dividing the sample in restaurant vs no-restaurant groups gave mean scores on the sustainability index of $\text{Mean}_{\text{Restaurant}}=3,83$ and $\text{Mean}_{\text{No-restaurant}}=3,74$, ($t=0,51$, $p>0,10$), showing no significant difference in mean scores. We then divided the sample in two groups, travelers and locals doing grocery shopping coded as 1, others as 0, which gave mean scores on the sustainability index as $\text{Mean}_{\text{Culture}}=3,80$, $\text{Mean}_{\text{No-culture}}=3,80$, ($t=0,03$, $p>0,10$), showing no significant difference in mean scores. Finally, we divided the sample into two groups and coded respondents who had participated in nature-based activities as 1 and those who did not as 0. This gave mean scores on the sustainability index as $\text{Mean}_{\text{Nature-based activity}}=3,76$, $\text{Mean}_{\text{No nature-based activities}}=3,87$, ($t=0,68$, $p>0,10$), showing no significant difference in mean scores. The results show that respondents involved in culture-based activities have a significantly higher intention for sustainable behaviour than their counterparts. Furthermore, cultural tourism is also linked to positive elements such as stimulation of economy and preserving cultural heritage (Richards, 2018, 2001). In sum, cultural tourism can strengthen economic, social and environmental dimensions of sustainability.

Discussion and implications

The results are as expected regarding tourists and locals intentional sustainable behavior. The group of tourists and locals categorized as cultural tourist and locals had a significant higher score on the intentional behavioural index than the other group. This means that cultural tourists and cultural interested locals are more involved in and motivated to contribute with sustainable behavior in the society than others. On the other hand, the opposite occurred for nature-based tourists and locals. While the expected effect would have been a significant higher score on the sustainable intentional behavior index than other tourists and locals, no significant differences were documented. This result is somehow surprising, but might be explained by the fact that the sample consists of respondents with multiple interests. Very often they participate in several activities during their stay in Sunnfjord, such that their attitudes and intentional behavior might be mixed. This study doesn't take into account that the finding might be caused by inherent attitudes of the group and not the particular experiences they took on during the data collection period. However, the purpose of the study is not to find evidence of the influence of cultural experiences or nature-based activities on sustainable intentional behavior, but illustrate a pattern that might be worth digging into in future research. In order to further investigate this pattern an experimental design should have been employed. Anyway, the results might give some practical implications. First, the indications of pro-environmental behaviour in cultural tourism demonstrates that the political and scientific discourse of drivers towards sustainable tourism must include cultural tourism. Yet, the focus upon the income potential must still be present in sustainable tourism strategies because it contributes to the economic sustainability in the tourism industry. Second, in order to include cultural tourism in the continuously strive for sustainability in tourism, the phenomenon of cultural tourism must be further investigated: How are cultural tourists defined? Do all kinds of cultural tourists show pro-environmental attitudes? And what about the nature-based tourists who also experience culture as a highlight during their trip (Engeset et al., 2021)? Will also they have the potential for sustainable behaviour? Digging even deeper, one may ask, what is the content of the "pro-environmental attitude-gene"? And, since tourists seek multiple experiences even on short holidays in rural areas (Lane & Kastenholz, 2015), can tourists also have multiple motives; be a cultural tourist one day and a nature-based tourist on the following day? Finally, the relationship between culture and tourism needs further investigations. Over the last decades culture and tourism have developed a closer partnership through cultural content in tourist experiences and tourists constituting a substantial market (Richards, 2020). However, this relation appears to change, according to Richards (2020). He argues that the larger cultural institutions are increasingly being replaced by the destinations' everyday culture as major content producers in cultural tourism experiences. Summing up, the implications call for a renewal of how both scholars and policy makers view the benefits from cultural tourism. A shift in focus is needed, from mainly economic to also environmental sustainability. This study claims that culture may play an even more important role in the process towards sustainable tourism than what tourism research thus far have acknowledged.

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Data Visualization, Know Your Customer (KYC) Principle and Professional Skepticism (PS) in Accounting and Auditing Education

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Abstract

The Anti-Money Laundering (AML) regulations and International Standards on Auditing (ISAs) require accountants and auditors to apply *Know Your Customer* (KYC) principle and *Professional Skepticism* (PS) in their work. Research suggests that skills related to KYC and PS are crucial for today's accountants and auditors when using data visualization on clients' engagements. I propose a data visualization case to be solved by for students enrolled in the accounting and auditing education programs. The proposed case includes four steps that professors can implement in the classroom. The first step of the case develops students' knowledge of KYC principle and PS. The second step develops the student's knowledge on enhanced capabilities and challenges related to data visualization. Step three engages students in downloading datasets and a data visualization software. The fourth step asks students to generate knowledge related to KYC and PS. The novelty of this case is building the students' skills of data visualization, PS and KYC through four steps.

Keywords: Anti-Money Laundering (AML); Accounting and auditing education; Data visualization; Case; International Standards on Auditing (ISAs); Know Your Customer (KYC); Professional Skepticism (PS); principle

Introduction

Research have indicated (Appelbaum, Kogan, Vasarhelyi, & Yan, 2017; Buchheit, Dzurainin, Hux, & Riley, 2020; Baaske, 2021; Chang & Luo, 2021; Eilifsen, Kinserdal, Messier Jr, & McKee, 2019; 2021; Moll & Yigitbasioglu, 2019; Tiberius & Hirth, 2019) digital innovation that is sweeping slowly but surely on the accounting and auditing professions. For instance, recent research (Eilifsen et al., 2019) found that more data analytic tools were used for audit clients that used Enterprise Resource Planning (ERP) systems. Data visualization allows auditors to identify high risk areas in the financial statement accounts (Baaske, 2021). As such, data visualization is increasingly used in the risk assessment audit phase. Accounting and auditing education programs would benefit of sustaining the path of digital transformation in the profession. Today, universities offer non-accounting education programs to teach students general knowledge on Big Data and different types of data analytics software. While such education programs have their merits to introduce the general conceptual knowledge within the area of data-analytics, the aim of this paper is to design a case only for preparing accounting and auditing students on the application of data visualization in their profession. As such, the case suggested in this paper is not a general training case but rather a profession specific case. Accounting and audit professors could use this case in their classrooms to train their students on the importance and applications of data visualization.

Research (e.g. Cainas, Tietz, & Miller-Nobles, 2021; McBride & Philippou, 2021), accounting standard setters, and auditing standard setters (AICPA, 2017) have called for application of data visualization in future accounting and auditing related tasks. One cause behind this is the capabilities that follows from using data visualization in auditing tasks. For instance, auditing research has indicated that "[t]echnology-enabled data visualization has great potential to improve audit efficiency and effectiveness by transforming large complex datasets into high-level compact graphic representations of the data that can facilitate both the discovery and communication of valuable and latent patterns" (Chang & Luo, 2021, p. 1). The arrival of data visualization in accounting and audit services is an indication that accounting and auditing education have to adapt to this current ongoing change. The case in this paper addresses this gap in the literature and use data visualization in an accounting and audit specific context.

Know Your Customer (KYC) principle and *Professional Skepticism* (PS) within data visualization are suggested to be four skills of today's accountants and auditors to be able to use data analytics applied on their specific tasks (McBride

& Philippou, 2021). The skills indicated in research are PS skills, critical thinking skills, understanding (i.e., a skill falling under KYC) and asking the right questions to the analysis at hand and being able to communicate the analysis results to their clients.

The KYC and PS could be skills developed further in class when using data visualization techniques. A data visualization case applying these accounting and auditing skills needs to encourage students to look beyond the obvious in data visualization. For instance, as informed professional skeptical auditors, students need to understand and ask questions of the analysis using their PS skill (McBride & Philippou, 2021). To do this, the case in this paper, targets a risk-based approach in an accounting/auditing profession to assess the risk of material misstatement due to error or fraud in an account of an accounting / audit client. The remainder of the report will introduce the prerequisites for the case and the case itself in four steps. Finally, I provide concluding remarks.

The Case

The proposed case below is only appropriate for students that have the required background. Students resolving the case should be enrolled in accounting and auditing education programs in universities. Students should also have knowledge on digitalisation in organizations Information Technology (IT) ecosystems. The figure below depicts the four steps that educators could follow in implementing the data visualization, KYC and PS case.

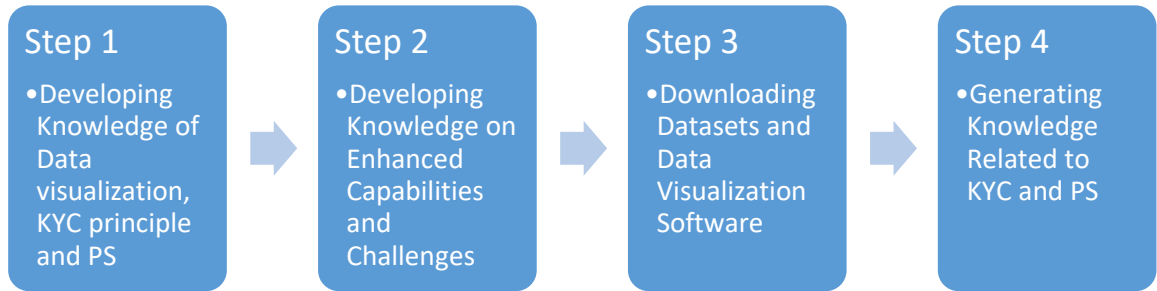


Figure 1. Four steps to progress into data visualization, KYC principle and PS case

Step 1: Developing Background Knowledge of Data visualization, KYC principle and PS

Students have probably had knowledge from their previous auditing and accounting classes on KYC and PS based on the AML (e.g. FATF, 2019; Finance, 2018), the International Standards of Auditing (ISAs) (e.g. IAASB, 2018b) and the international code of ethics (IESBA, 2016). However, they will need to apply their knowledge on KYC and PS into a data visualization case. As such, this step focuses on introducing research to enhance students knowledge on the concepts of data visualization, KYC and PS that are depicted in the Figure below.

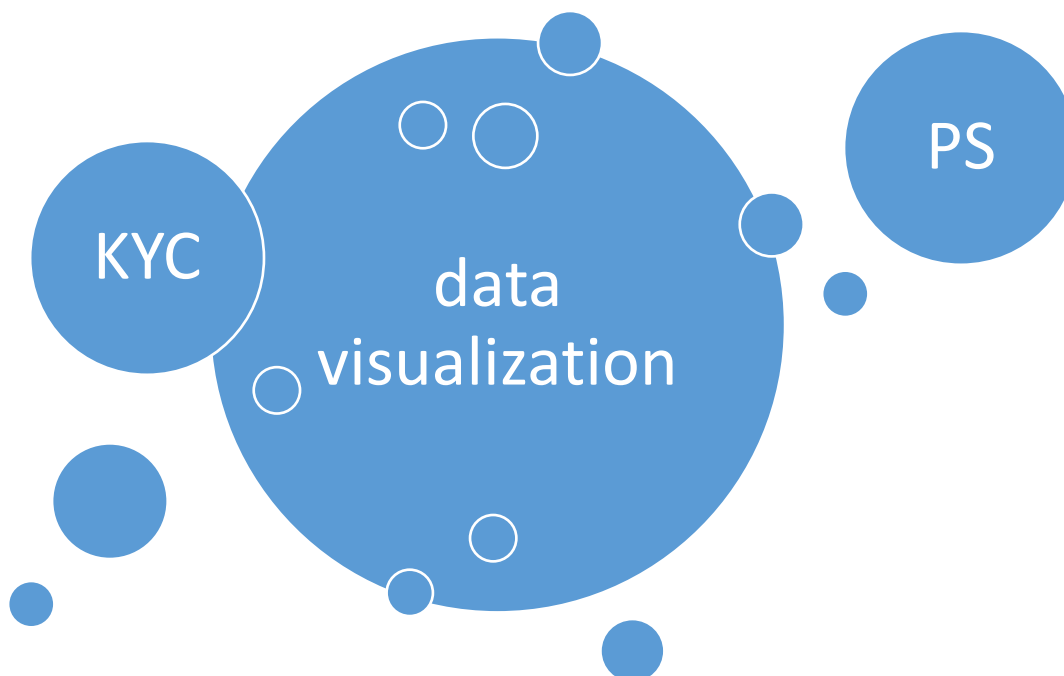


Figure 2. The main concepts of data visualization, KYC and PS

First, data visualization is defined as part of the big data techniques portfolio that includes in addition to data visualization itself: statistics, data mining, machine learning, neural networks, social network analysis, signal processing, pattern recognition, optimization methods (Philip Chen, Zhang, Philip Chen, & Zhang, 2014). For the sake of this case, the data visualization technique would involve creating tables, diagrams, illustrative metadata and other intuitive visual dashboards that help accounting and auditing students understand the underlying data and apply the concepts of KYC and PS in the case.

Second, the KYC principle enables accountants to better understand their customers and their financial business based on risk-based approach. According to FATF guidance (FATF, 2019) for the accounting profession, money laundering risks can be classified into three types: 1) country based risk, 2) client based risk and 3) transaction or service and associated delivery channel risk. The risks and red flags related to each category help accountants when designing their risk-based approach. For instance, some clients and persons indicate greater risk and accountants must have good knowledge of this kind of clients. Examples of high-risk customers are if the customer have cash-based business, operates in the real estate market, have transactions in the global market, have transactions with companies or operates in countries with high level of corruption, and the customer ownership is unclear. Accountants should get a good understanding of their customer business, and where they operate.

National AML laws have a KYC principle implicitly embedded in the risk based approach that AML regulations require from accountants. For instance, the Norwegian AML (Finance, 2018) and the national guidance for accountants and accounting firms' compliance with anti-money laundering regulations reflects that accountants have knowledge of the type of customers the accounting company has. One of the purposes of AML is to conduct a risk assessment of the customer portfolio. This means that the accounting firm must identify customers that may indicate a higher risk so they are subject to a stronger control procedures and enables the accountant to detect possible money laundering activities. In fact, national guidance points out that accountants' ability to detect money laundering is increased through the use of information technology and in our case the data visualization technique.

Third PS, International Auditing and Assurance Standards Board (IAASB) defines (PS) as "an attitude that includes a questioning mind, being alert to conditions which may indicate possible misstatement due to error or fraud, and a

critical assessment of audit evidence.”(IAASB, 2009). Auditing standards requires auditors to maintain and apply the appropriate level of professional skepticism (PS) throughout audits. Professional skepticism is critical to the performance of high quality audits (Brown-Liburd, Cohen, & Trompeter, 2013) and an important element in audit practice and auditor’s ethics (IAASB, 2018a; PCAOB, 2016). Accounting data have to respond to a set of accounting and auditing standards that requires that different types of accounting data are for instance complete, valid, exist and accurate (IAASB, 2018b). These requirements provide reasonable assurance that the financial statements based on the data are free from material misstatements. Applying PS in the data visualization domain is important to effectively use data visualization in audit engagements.

PS in auditing and accounting research could be understood through a presumptive doubt lens and seems consistent with some of the auditing standards (Glover & Prawitt, 2013). For instance, the auditor applying this lens of PS is presuming that there are significant risks of fraud in the revenue accounts independently from the past experiences accumulated through previous audits of the these client’s accounts (Nelson, 2009). Consequently, the presumptive doubt lens of PS expects that errors and fraud may be generated of preparers of the account. While many follows the presumptive doubt lens, some auditing standards appear to have a neutral perspective of PS. The neutral lens assumes that preparers of the account are neither dishonest nor honest.

A third stream of research such as Glover and Prawitt (Glover & Prawitt, 2013) suggest that the application of PS will at least depend on the risks related to the particular account being audited and the management assertion at hand. Regardless of the lenses of PS adopted, an auditor gathering audit evidence based on visualization of financial data would benefit of thinking about the following six characteristics of the data used to generate the audit evidence: 1) risk of change, 2) credibility, 3) completeness, 4) confirmation 5) user-friendliness and 6) clarity (Appelbaum, Kogan, & Vasarhelyi, 2017). These characteristics incorporate the presumptive doubt perspective and depending on the risks and assertions related to an account. Thereby, in assessing audit evidence based on data visualization an auditor should adopt to some extent a presumptive doubt perspective.

While the case targets assessing audit evidence based on data visualization a student could be mindful of the many pitfalls that may arise when applying PS on data visualization of account datasets. One major bias that dampens auditors PS and bias the understanding of datasets in face of data visualization is availability bias (Chang & Luo, 2021). Availability bias is a tendency that auditors may have to trust information that is easily available and to consider such information as more relevant than evidence that is not easily accessible (Kahneman, 1973, 2011). As such, explaining the rationale behind availability bias is an important part of this step so students are aware of this bias and can avoid it influencing their assessment in the example.

Step 2: Developing Knowledge on Enhanced Capabilities and Challenges

Data visualization can be considered as a powerful tool to improve the efficiency of accounting and audit tasks (e.g. AICPA, 2017; Cainas et al., 2021; Williams, 2020). In Step 2, students are provided with more background around the applications of data visualization in the profession. Research connecting data visualization and its use to the accounting and auditing concepts is introduced to enhance the students’ knowledge on the enhanced capabilities and challenges data visualization may create while resolving the case.

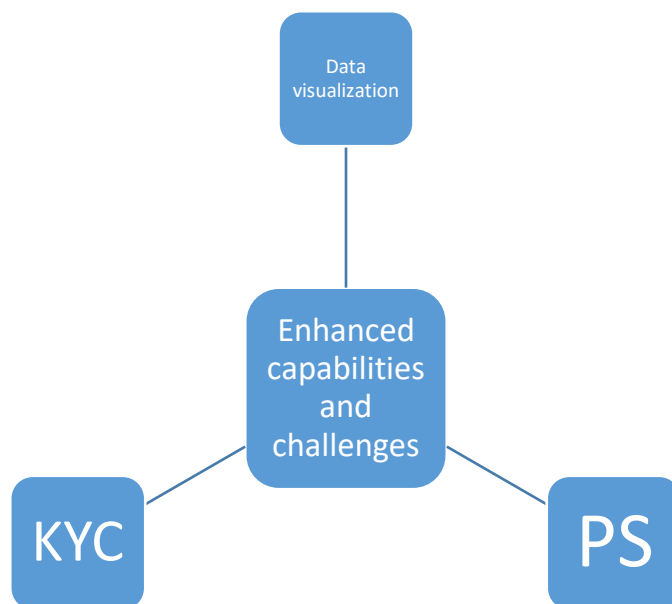


Figure 3. Enhanced capabilities and challenges in the intersection between data visualization, KYC and PS

Enhanced capabilities that data visualization may bring to the case is indicated by software providers websites. Providers of data visualization software¹ publish that their data visualization displays help users in understanding the data (i.e., a step in better KYC) and ultimately enable decision makers to act on this understanding (i.e., a step related to applying a PS mindset). Basic interactive dashboards can be build in Microsoft Excel using financial data². The visual analytics provide possibilities to drill and filter the data, to find trends and outliers, to keep asking questions to the data through filtering and drilling the datasets³. ERP system providers have also data visualization dashboards in different ERP modules to monitor activities across organizational functions. For instance, such systems may offer visuals to better understand customers and identify fraudulent activities in revenue accounts⁴. Consequently, the interactive visuals, colors, metadata may enable students in navigating easily in their financial data sets.

Data visualization is useful in specific accounting and auditing tasks (Cainas et al., 2021; Rasmussen, 2021; Williams, 2020). For instance, Williams (2020) suggest using visual displays of financial data to better understand financial data. Visual displays help in identifying trends and patterns in the financial statements or in single account data. Cainas et al. (2021) introduces accounting students to data analysis and visualization of data sets through three types of software: Excel, power BI and Tableau. The task of the students is to examine a large dataset and answer questions related to the dataset. Data visualization can also be useful in identifying high risk areas in the financial statement accounts (Baaske, 2021). To inform the risk assessment phase of an audit, auditors use the data visuals to sort, filter, and analyze

¹ See for instance, Power BI website here for more information: <https://powerbi.microsoft.com/en-us/desktop/>

² For more training on how to use Excel, see YouTube tutorials here:

<https://www.youtube.com/watch?v=cKkXtyjleX4>

³ See for instance, Tableau website here for more information: https://www.tableau.com/trial/tableau-software?utm_campaign_id=2017049&utm_campaign=Prospecting-CORE-ALL-ALL-ALL-ALL&utm_medium=Paid+Search&utm_source=Google+Search&utm_language=EN&utm_country=NOR&kw=tableau&adgroup=CTX-Brand-Core-EN-E&adused=324371786578&matchtype=e&placement=&gclid=CjwKCAiAyPyQBhB6EiwAFUuakri93RGjVmAyI1Zl6TG-D-OiK2OuTpwS27154V9Dwn6LWazdzvGKmQhoC5hwQAvD_BwE&gclsrc=aw.ds#reveal-hero

⁴ See Microsoft Dynamics website here: <https://dynamics.microsoft.com/en-us/ai/fraud-protection/>

an entire dataset to identify risky accounts or transactions or time periods. Abela (2006) suggests types of visualization that fits specific questions. For instance, in identification of high-risk customers to select for external confirmation, a useful visualization would be bar chart comparing receivable balances by customer (Abela, 2006; Baaske, 2021). In this case targets includes understanding the financial data of the client and a risk based assessment task. In engaging further in this case, the student should be mindful of the challenges that may arise when trying to apply the KYC and PS on a data visualization case.

One major challenge that students may encounter when using data visualization is judgment biases. Chief among biases that dampens auditors PS and bias the understanding of datasets in face of data visualization is the availability bias (Chang & Luo, 2021). Availability bias is a tendency that auditors may have to trust information that is easily available and to consider such information as more relevant than evidence that is not easily accessible (Kahneman, 1973, 2011). As such, explaining the rationale behind availability bias is an important part of this step so students are aware of this bias and can avoid it influencing their assessment in the case.

While, it is clear that visual dashboards with vivid colors and forms provide insights in the data sets, the visualization may also make the visual information at hand more available than other more relevant information that is not easily available to them (Chang & Luo, 2021). Chang and Luo indicate that the bias occur because the availability bias is influenced by several characteristics of the visual information (Shanteau, 1989). Within data visualization two of those characteristics that may trigger the availability bias (Chang & Luo, 2021; Lurie & Mason, 2007): vividness and evaluability.

Vividness of data visualization refers to the availability of information (Nisbett & Ross, 1980). As such, students may pay more attention to vivid information before non or less vivid information. Data visualization may render data more vivid by displaying the data in dashboards that highlights some information through the use of colors, sizes, fonts and diagram types (Julesz, 1981). Visualized information can be more vivid than information presented in text or numbers (Stone, Yates, & Parker, 1997). As a result, more vivid information is likely to be more heavily weighted in students' decision-making. Thus, these are treats to students' assessment of the risk inherent in data visualizations and is specific to the application of KYC principle and PS. Evaluability refers to the facility to compare the information (Chang & Luo, 2021). Data that is easy to compare will be more used of decision makers than data that is not easy to compare. As such, a more evaluable data will be more used in decision makers visual dashboards.

Step 3: Downloading Datasets and Data Visualization Software

Assignment 1: Datasets and software

Under this step, students the students will have their first assignment which consists of finding datasets and software to use in this case. This will be done by finding or providing students an account data file (s). The students should also decide which data visualization software they would prefer and learn it. Some of the students may be proficient in one software and are welcomed to use the software in this case. Others will need or would like to learn a software, which is also a welcomed initiative.

Assignment 1: Datasets and software

Assignment 2: KYC principle for accounting and auditing students

Assignment 3: Enhanced level of PS for auditing students

Figure 4: An overview of the assignments

The data visualization software and sources of financial data are available online. There is a myriad of datasets that are available online and for free. Preferably, the datasets should be ready to use in a data visualization software. As such, this case will not teach the students to test the datafiles for missing or errors in data. It is outside the scope of the example to clean the datasets. Below, I suggest to where students can find a suitable software and datasets for the case purpose.

About software

Most of the students may use Excel because they have access to it. The following data visualization software could be examples among which they can choose to learn. According to PC Mag⁵ the best data visualization tools on the market are Power BI, Tableau, Sisense, Domo, and Google Analytics. In academia, examples of data analysis tools are Excel, R, Python, SAS, and STATA. Many of the software providers have a free version of their software and there are extensive YouTube sessions available online. Otherwise, some institutions grant their students access to some of the software packages listed here.

About datasets

Almost all financial datasets that are free and available online could be downloaded in excel format. For instance, students may choose to access datafiles available for free here:

For Microsoft excel at: <https://www.journalofaccountancy.com/issues/2020/jan/how-to-visualize-data.html>

For Microsoft Power BI at: <https://docs.microsoft.com/en-us/power-bi/create-reports/sample-datasets>

⁵ <https://uk.pcmag.com/cloud-services/83744/the-best-data-visualization-tools-for-2020>

For Tableau at: <https://www.tableau.com/learn/articles/free-public-data-sets>

It is also possible that the professor or the student use their own propriety financial datasets within this example framework.

Step 4: Generating Knowledge Relevant to the KYC principle and PS requirements

The auditing standards and the applicable accounting framework requires auditors and accountants to understand the clients' entity. In general, the students have to understand the client business and the industry of the client and document this understanding in a written memo according to the applicable accounting and auditing framework. The students have two memo assignments. A memo reflecting the application of KYC and a memo reflecting PS according to ISA315.11 and AML as far as these requirements apply.

Assignment 2: KYC principle for accounting and auditing students

The assignment is to describe the student's understanding of the client financial data and nature of business. The datafile account is examined with the software and view the fields available in the data. In addition, student should eyeball the datafiles to understand the measurement, types of fields or columns and currency used. Students could also use a dashboard to filter the data by year or month or against budgeted targets.

A data visualization software may have data modelling capabilities. If the data file is not rich enough it could be coupled with another datafile to provide more details. Some data visualization programs have an option to inspect if there are relations between several datasets downloaded into the software or to build a relationship or to add a field and calculate new values based on existent data file.

Assignment 3: Enhanced level of PS for auditing students

In the second memo, students should illustrate with figures or dashboards different visual displays to be able to understand the trend in the data and question the data to apply an enhanced PS.

For instance, in the case of a sales dataset, students could filter the data after types of products, over time and department in the company. A sales dataset could also be compared to previous years sales dataset visually. Based on the visual display, students should identify changes and prepare questions to the management about the changes for further inquiries.

Another visualization possibility is to calculate a key performance indicator (KPI) based on the sales account and include meta data. Students should calculate KPIs in the software and then visualize the KPI(s) showing variances against last period KPIs. An example of such a KPI is Gross profit margin.

Conclusion

The need to develop data visualization skills is critical for today's students enrolled in accounting and auditing education programs. The case in this paper is a robust set of a four stepwise project that allow professors to expose students to a data visualization software in class. The case helps to develop students' skills within data visualization, KYC principle and PS.

Biography of the Author

I work as an Associate Professor in accounting at Western Norway University of Applied Sciences (HVL) and an Associate Professor II at Inland Norway University of Applied Sciences (INN). I hold a PhD in auditing from the Norwegian school of Economics NHH entitled: *The Challenge of Being Skeptical*. Prior to my PhD, I have worked as

a consultant in a municipality tax office and as an auditor. My research and teaching are focused on four areas: auditing, accounting, digitalization and sustainability.

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Factors of Work Life Balance and its Influence on Job Satisfaction: Study of Employees in Vlore city, Albania

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Nowadays, companies have realized the importance of work-life balance (WLB) for their employees and are setting up policies to achieve work-life balance. Achieving work-life balance brings benefits to both the employee and the employer. Past research has indicated that that work life balance and job satisfaction are always related to each other. The purpose of this study is to examine the relationship between the factors (flextime schedule, coworker's relationship, job autonomy, workload) of work-life balance and job satisfaction of employees. The study is specifically focused on banking sector in Vlore, Albania. According to the purpose of this study there are following the qualitative and quantitative methods. The data are empirically tested using multiple linear regression. The study finding shows that there is a significant relationship between factors of work-life balance and job satisfaction. Information that was collected from this research will consider useful as it may be a way for firms to create policy and standard operating procedure to improve the employee's well-being. For future research we suggest adding more factors of work-life balance and expanding the sample of population group for more rigorous findings.

Key word: WLB, flextime schedule, coworker's relationship, job autonomy, workload, job satisfactions.

Introduction

Nowadays, companies have realized the importance of work-life balance (WLB) for their employees and are setting up policies to achieve WLB. Work-life balance has been and is a concern about the quality of working life and its relation to the quality of life of employees. Work-life balance aims to ensure the quality of life for an employee while maintaining the employee's productivity levels in the workplace. The result of work-life balance ensures a business with productive and innovative employees, while inequality in WLB tends to develop dissatisfied staff (Greenhaus, 2003). Past research has indicated that those WLB and job satisfaction (JB) are always related to each other (Jackson and Fransman, 2018). Successful WLB are beneficial for both employee and employer (Iqan Iazar, 2010). And this balance in work and life domains enhances quality of personal relationship and organizational outcomes. The Kelly Global Workforce Index (KGWI 2015) claimed that 65% of European workers say initiatives to improve workers' work-life balance contribute to an employer's attractiveness. According to Yadav R.K. and Dabhade N. (2014) work-life balance can be achieved by the factors responsible for job satisfaction such as: supportive colleagues, supportive working conditions, flextime schedule, equitable rewards and employee oriented policies. Also many researchers have shown that work-life balance can be achieved by the factors responsible for job satisfaction such as workload and job autonomy (Bulger & Fisher, 2012; Fan & Smith, 2017; MasMachuca et al., 2016).

These studies investigate the factors responsible for the balance of working life and the level of job satisfaction among employees working in the banking sector in Albania. Nowadays human capital is the main source of an organization. Attracting and retaining the well-qualified personnel is an important factor for the success of an organization. Job

satisfaction is an emotion, a feeling, an attitude and a matter of perception. For workers, job satisfaction brings a pleasant feeling that often leads to a positive job attitude. A satisfied worker is more likely to be creative and innovative. Achieving work-life balance brings benefits to both the employee and the employer.

THEORETICAL STUDY AND HYPOTHESIS DEVELOPMENT

2.1 Relationship between flextime schedule and Job satisfaction

The Kelly Global Workforce Index (2015) show that Flexible work arrangements are more of a priority for German, Hungarian, Dutch, Swedish, Norwegian, Danish, and British workers (from 54% to 64%). Many scholars (Allen, 2001; McNall, Masuda & Nicklin, 2010; Maxwell et al., 2007; Allen, Golden & Shockley, 2015) identified that most of the independent variables such as flextime schedule, telecommuting and compressed workweek have greater influence on dependent variables such as job satisfaction, absenteeism. The study focused only on the impact of flextime schedules on job satisfaction.

According to Rahman (2019) the Flextime schedule allows an employee to choose the start and end time by fulfilling two prerequisites, which are to work the required number of hours per day and to be at work during the essential working hours of the day. For example, a certain company may have base hours between 9:00 am and 3:00 pm. Then employees can choose to start at any time from 7:00 to 9:00 in the morning and choose to leave at any time from 15:00 to 17:00, provided they work 8 hours. So flextime schedules allow employers to operate beyond normal working hours, as well as give employees a certain level of autonomy (Rahman, 2019). Several empirical studies pointed out a number of benefits of flextime arrangements including its effect in improving productivity, improving work-life balance, increasing job satisfaction and more (Rawashdeh, Almasarweh & Jaber, 2016). According to Mohammed & Bekele (2022) **increase in the use of flexible working arrangements (flextime schedule and compressed workweek) can lead to increase in employee job satisfaction**. From the above discussion, this research infers that flextime schedule affects job satisfaction and proposes that:

H1. Flextime schedule has positive effect on job satisfaction.

2.2 Relationship between coworkers' relationship and job satisfaction

Individuals are supposed to build and maintain positive relationships with others in the workplace. The coworker's relationship is referred to as a primary source of moral support and harmonic support as coworkers may have a clear understanding of the working experiences about organizational information that cannot be obtained by foreign employee. Ducharme and Martin (2000) found that, in the service industry, coworkers' relationship can be subdivided into two dimensions- leader-member relationship and coworkers' interactions. Graen and Cashman (1975) and Tsao (1990) indicated that job satisfaction has a positive impact to the leader-member relationship and how well the coworkers' coordinate with one another higher the job satisfaction rate would be. Since the attitude of the employees in the bank industry affects customers' perceptions to the quality of the service, service-oriented businesses must seek effective management methods. Liou (1995) pointed out that trust of the subordinates and coworkers affects the rate of job satisfaction. According Barry J. Babin, James S. Boles, (1996) the employee perceptions of co-worker involvement and supervisory support can reduce stress and increase job satisfaction. Liao et al. (2008), and Weng et al. (2010) also indicated that trust in the leaders and coworkers affect the rate of job satisfaction. Bass (1990) and Robbins (2017) have also mentioned that coworkers' relationship affects job satisfaction. But the results of Rhee, et al. (2017) showed that coworker incivility had a negative relationship with job satisfaction and performance. From the above discussion, this research infers that coworkers' relationship affects job satisfaction and proposes that:

H2. Coworkers' relationship has positive effect on job satisfaction

2.3 Relationship between job autonomy and Job satisfaction

Job autonomy is also one of the factors that affect job satisfaction (Spector, 1997) and it concerns the amount of freedom and independence employees have in terms of doing their job (Morgeson & Humphrey, 2006). Hackman and Oldham (1975) defined job autonomy as “the degree to which the job provides substantial freedom, independence, and discretion to the employee in scheduling the work and in determining the procedures to be used in carrying it out”. The importance of job autonomy in relation to job satisfaction has been acknowledged in many studies (Waymer, 1995; Lee 1998; Pousette and Hansen (2002); Nguyen et al. 2003; Morgeson & Humphrey, 2006, Gözükarar & Çolakoğlu, 2016). Nguyen et al. (2003) found that job satisfaction can be explained by autonomy to a great extent. Lee (1998) find that autonomy at work is one of the most important work characteristics that directly affect employees’ job satisfaction. Employees with a high amount of autonomy can make their own decisions and have more control over their jobs. But according to Fuadiputra et al. (2020) the existence of work autonomy does not necessarily increase the level of job satisfaction of female employees in the banking sector. From the above discussion, this research infers that job autonomy affects job satisfaction and proposes that:

H 3: Job Autonomy has positive effect to Job Satisfaction.

2.4 Relationship between Workload and Job satisfaction

Employee workload refers to the intensity of job assignments (Nwinyokpugi, 2018). It's the amount of all activities assigned to or expected from a worker in a specified time period. Empirical studies indicate that employee Workload as a factor of work-life balance is considered to have significant and positive effect on job satisfaction (Mas-Machuca et al., 2016; Fan & Smith, 2017; Talukder Vickers & Khan, 2018; Herminingsih and Kurniasih, 2018; Liu and Lo, 2018; Rahim et al., 2016; Ali S and Farooqi, 2014; Hombergh et al., 2009). Lea et al. (2012) found that there was a relationship between increased workload and decreasing job satisfaction. From the above discussion, the following hypothesis is formulated:

H4: Workload has positive effect to Job Satisfaction in the banking sector.

2.5 Theoretical frame work

Literature review supports the following theoretical framework shown in Figure 1.

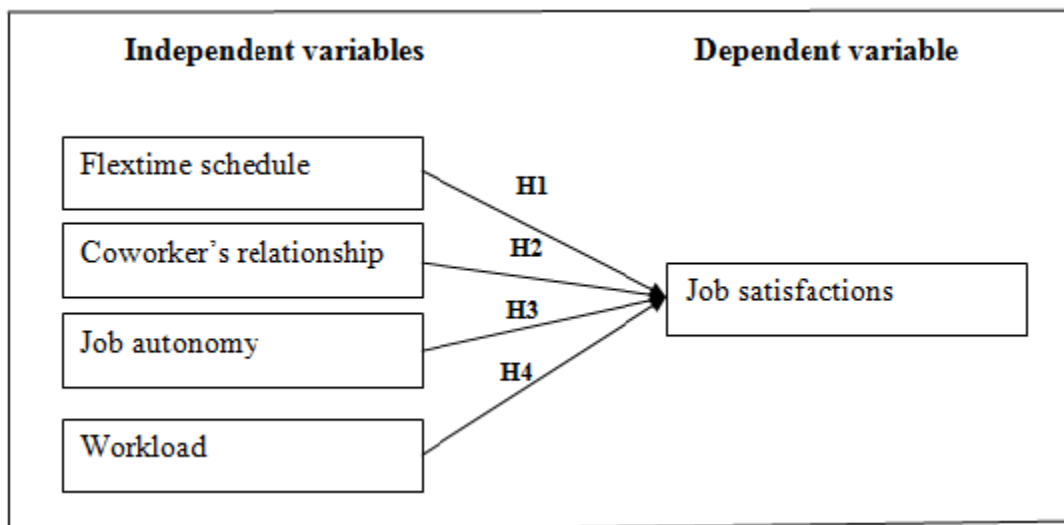


Figure1. Research framework

RESEARCH METHODS

3.1 Research design, research instrument and Sampling Size

Research methodology is the path through which researchers need to conduct their research (KJ Sileyew, 2019). In this research, the research design that was implemented was quantitative method. This quantitative approach was sufficient, because it was able to collect a large amount of data collected and analyzed. The purpose of this descriptive research was to explore the factors (flexible working hours, job autonomy and stay intention) and how it affected job satisfaction among employees in the service bank and how significant the relationship was. By having a research design, it made the process of collecting, measuring and analyzing of data more understanding. The key research instrument used in this study was questionnaire. This questionnaire made it easier for the researcher to identify the respondent and made the data collection accurate and relevant. For this research, the questionnaire was divided into two parts, Part I: Demographic profile and part II: Factors of Work life balance and its influence on job satisfaction in the service industry. Part II was measured using a 5-point Likert Scale. Likert-scale questionnaires are more likely to yield data that are reliable and that lead to more valid interpretations (Nemoto, T., Beglar, D. 2014).

The sample description stems from the inability of the researchers to test all individuals within a given population (Sekaran & Bougie, 2016). According to Albanian Association Bank (2020), the amount of population in banking sector in Albania is 6567 employees, in Vlore city the amount of population is 225 employees. It was necessary to pick the right sample so as not to waste resources and time. According to Krejcie & Morgan (1970), the minimum sample for the population of 225 employees is 143. Therefore the minimum respondent for this study was 143. From the total number of questionnaires distributed, 150 questionnaires were collected, of which 145 were completed regularly. The percentage of employees responding to the total number of employees working in the banking sector in the city of Vlore (145/225 total number of employees in the banking sector) is 64.4%, statistically acceptable to continue the analysis, a figure that shows that the election is representative of the population.

3.2 Data Collection Method and data Analysis

The primary data were used to collect data for this analysis. The primary data are more reliable and have more confidence level of decision-making and are data obtained from firsthand sources by a researcher (Glen, 2018; KJ Sileyew, 2019). The primary data that was used for the study were questionnaires that were distributed to the respondents in the service bank that is in Albania. The questionnaire was created using Google Forms. The secondary data for this study was derived from reliable sources such as journals, article, and books and certified database for the related topic chosen.

Data analysis is the method of data evaluation using analytical and empirical reasoning to examine each section of the data collected or provided (Perez, 2019). In this research, an analytical method was used in this research by using software called Statistical Package for the Social Sciences (SPSS). SPSS is software that helps researcher to analyze big and large data to produce a simple compiled data set for the researcher to understand the data better. Once all the data was gathered, the software to produce the analyzed data coded it. The data were analyzed using descriptive analysis, analysis of reliability, correlation analysis and analysis of multiple regression to see the impact of the variables taken in the study on employee job satisfaction.

FINDINGS

4.1 Reliability coefficients for factors of work life balance and job satisfaction

In this research, Cronbach's Alpha was used to test the reliability of the questionnaire, which resulted in a permissible value > 0.7 (Nunnally, 1978). If the Cronbach's Alpha is above 0.7, the reliability of the questions is acceptable and is reliable for the research.

From Table 1, we can evaluate that all of the independent variable presented in this research was above $\alpha < 0.9$. Flexible working Schedule had a value of 0.939. Job Autonomy had a value of 0.950 and Coworkers' relationship had a value of 0.936. And workload had a value of 0.745. We can conclude that all the items in this research were reliable and consistent.

Table 1 Reliability coefficients for factors of work life balance and job satisfaction:

Items	N	Number of Items	Cronbach's Alpha
Job satisfaction	145	6	0.735
Working schedule	145	6	0.939
Coworkers' relationship	145	6	0.936
Job autonomy	145	6	0.950
Workload	145	6	0.745

4.2 Regression Analysis

There was a strong relationship between working schedule and job satisfaction. Both variable had a very strong correlation ($r=0.791$, $p<0.01$). There was a strong relationship between job autonomy and job satisfaction. Both variable had an excellent correlation ($r=0.956$, $p<0.01$). There was a moderate relationship between workload and job satisfaction. Both variable had a moderately correlation ($r=0.567$, $p<0.01$)

Table 2 Correlation between the independent variables and job satisfaction

Variable	Working schedule	Coworkers' relationship	Job autonomy	Workload	Job satisfaction
1. Working schedule	1				
2. Coworkers' relationship	.534**	1			
3. Job autonomy	.497**	.578**	1		
4. Workload	.236*	.497**	.365**	1	
5. Job satisfaction	.791**	.897**	.956**	.567**	1

** Shows correlation significance level at 0.01 (2-tailed)

In Table 3, the R Square was 0.460. The results informed us that all the four variable, flexible working schedule, job autonomy, Coworkers' relationship and workload was considered for 46% of the differences in job satisfaction towards work life balance in the banking sector in Vlore, Albania. While 54% of the variance in factors influencing job satisfaction towards work life balance in the service industry remained as unsearched factors.

Table 3 Model analysis

R	R Square	Adjusted R Square	Std. Error of the Estimate
.678 ^a	.460	.455	.78698

a. Predictors: (Constant), Flexible Working Schedule, Job Autonomy, Coworkers' relationship, workload

b. Dependent Variable: Job Satisfaction

In table 4 we have analysis of coefficients. The higher the β -value, the higher the influence of independent variable to the dependent variable. By examining all of the β -value for all four independent variables, it was shown that flexible working schedule ($\beta=0.331$) has the highest influence on job satisfaction. The lowest β -value was workload ($\beta=0.186$). While the β -value for job autonomy was $\beta=0.238$ and for Coworkers' relationship was $\beta=0.244$. The results of the multiple regression analysis were summarised. When the value of α is 0.05, the value of flexible working hours, Coworkers' relationship, job autonomy and workload were less than 0.05, therefore the researcher can conclude that all the variable had a positive influence on the job satisfaction in the banking industry and therefore, (H1, H2, H3 and H4) were accepted.

Table 4: Coefficients^a of the Regression Model

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.575	.280		2.055	.042
<i>Flexible Working Schedule</i>	.245	.069	.331	3.538	.001
<i>Coworkers' relationship</i>	.164	.049	.244	3.359	.001
<i>Job Autonomy</i>	.236	.060	.283	3.934	.000
<i>Workload</i>	.176	.073	.186	2.411	.005

a. Dependent Variable: Job Satisfaction

CONCLUSION AND RECOMMENDATIONS

The findings of this research will be useful to the banking sector in Vlore city, as they will understand more about the factors of work life balance if they seek to improve employees' job satisfaction in the company. Results of this study have significant implications for managers because job satisfaction is critical to employee productivity and turnover in an organisation. Once organization understand the employees, they will benefit from this because instead of just learning employees' behavior in the workplace, they create a relationship that will last between organization and employees in the banking sector. Information that is collected from this research will deemed useful as it may be a way to create strategies and police to improve the employees' well-being.

Flexible working schedule has a high influence on job satisfaction. Employees who work with a flexible working schedule reported to have a high productivity in their work, which resulted in a higher job satisfaction. When an employee is satisfied with their job, they are willing to work in the organization. Employees are balancing their life with work and personal life. Coworker's relationship has a high influence on job satisfaction. Manager should consider emotional support and instrumental support, as coworkers may have a clear understanding of the working experiences and conditions about organizational information that cannot be obtained by external employee. Job autonomy was also seen to have a high influence on job satisfaction. When a decision power is given to the employee, they are able to work on their own terms and are able to make decision without the aid of their employees. The fact that employee workload influence their job satisfaction and that job satisfaction is crucial to employee turnover and performance, strategic managers of banking sector in Vlore must be concerned about workload balancing.

However, the weakness of this study is that considered only few factors of job satisfaction like flexible working schedule, job autonomy, co-workers relationship and workload. There may be other factors that may affect job

satisfaction level. The sample size selected in the study includes only the banking sector operating in the city of Vlora. For this reason sample size should be increased in order to realize the most important determinants at more generalized level.

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Hitchhiking In South Africa: Economically Forced Practice

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Abstract

The purpose of this paper was to investigate the after effects of economic conditions which also contributed to a hike in hitchhiking practice in the South African context. Hitchhiking has now becoming a ubiquitous element in the South Africa transportation landscape due to economic condition. Beyond any reasonable doubt, it is clear that the issues of hitchhiking are becoming a norm in South. Thus, hitchhiking have become an everyday practice for some of the pedestrians who travel often. This paper does not aim to promote the idea hitchhiking practices due to safety reasons. Nevertheless, argue that due to economic conditions in South Africa, hitchhiking has become a norm amongst citizens who are trying to make means to an end, or rather survive. With unemployment at 34.9% and the impact of COVID-19, many people do not have source of income. Therefore, they try by all means to manage what they have economically. This include cutting transport mode cost by hitchhiking. This article uses an analytical approach from literature sources to argue that economic conditions of South Africa are one of the reasons why hitchhiking has become a norm. Base on the results of the study, lower cost, convenience and courtesy of drivers are the reasons why participants of the study hitchhike. However, crimes such robbery where reported as challenges that some participants experienced while hitchhiking. 35 participants stated that they would not stop hitchhiking. This paper concludes by contending that hitchhiking practices will increase by day particularly when not handled properly.

Keywords: Hitchhike; Pedestrians; Public transport; Economy; South Africa

Introduction

The passenger transport circumstance in South Africa requires a precisely arranged modular movement technique. South Africa has seen exponential development in car ownership for recent decades as the working class develops, against the setting of a passenger's transportation framework that has not enhanced adequately to match passenger desires and is not adequately formative driven (Kumar, Zimmerman & Arroyo, 2021). Both the White Paper on National Transport Policy, 1996 and Moving South Africa Action Agenda, 1999 (MSA) promotes the use of public transport over private vehicle transport; setting a goal of achieving a ratio 80:20 between public transport and private vehicle transport usage. Is over 20 years since the White Paper and MSA, the shift towards public transport has not taken place (Schalekamp & Behrens, 2010). Taking into consideration the economic conditions of the country.

However, corona virus has put more strain into to the South African economic condition. Thus, like many countries, South Africa imposed stringent containment measures in the first half of 2020 to slow the spread of infection, putting a significant halt to most economic and social activity (Abodunrin, Oloye & Adesola, 2020). Since the Great Depression, the reduction in total hours worked and participation has not been witnessed in peacetime (OECD, 2020). This led to high job loss and salary pay cut, putting unemployment rate at 34.9% which is by far the highest in South African history.

According to Posel, Oyenubi and Kollamparambil (2021) thirty percent of adults lost their employment in the first month after the lockdown, and another 12% were furloughed. Only 41% of the persons who had been employed prior to the COVID-19 crisis were still working and earning a living, and 17% were on paid leave. This may have had a significant impact on South African transport system (Barbieri, Lou, Passavanti, Hui, Hoff, Lessa & Rashidi, 2021).

South Africa's passenger transport system is broadly inefficient and not sufficiently customer focused with poor levels of reliability, predictability, comfort and safety (Luke & Heyns, 2017), with the exception of Gautrain and the newly implemented Bus Rapid Transit systems in selected Metropolitan Municipalities. However, in Limpopo, transport systems still hold poor administrations and services. The divided way of institutional administration or governance over passenger's transport is likewise not accommodative. The scope of passenger transport encompasses sustainable forms of transport including Non-motorised Transport (NMT) in South Africa's Urban and Rural contexts (Venter, 2011). Karekezi, Majoro and Johnson (2003) stated that existing arrangements are not sustainable in terms of energy consumption, environmental impact and road safety.

Furthermore, availability of passenger transport services is likewise a major challenge, especially in the rural areas. A large proportion of scholars and workers have no alternative in rural areas other than to walk to their destinations. According to Tshoba (2014), one of the key purposes behind this is because passenger transport services being arranged according to one of the key element behind this is because of passenger transport services being arranged by responsive standards. At the end of the day, passenger transport is given when there are adequate passengers and the endowment or subsidy requires are not to insufferable and unbearable by the state.

With the poor services and administration of transport systems and economic condition in South Africa hitchhiking found its way in the everyday life of passengers, particularly the working class. Hitchhiking bring together travellers with similar planned route or journey and time schedules, sometimes with different time schedules, some may provide significant societal and environmental benefits by reducing the number of cars used for personal travel and improving the utilization of available seat capacity (Agatz, Erera, Savelsbergh & Wang, 2010). However, Handke and Jonuschat (2012) stated that it is important not to confuse hitchhiking and ride-sharing systems because there is a difference between hitchhiking and ride sharing. Ride-sharing is often a plan, arrangement and agreement between drivers and passengers or pedestrians, on the other hand, hitchhiking requires no plans, arrangements and agreements. In fact, hitchhiking can never be planned in detail; a person never know exactly which car will he or she hitchhike.

Hitchhiking is one of the cheapest ways of traveling. By tradition, according to Malla, Kholina and Jäntti (2017), hitchhiking is defined as soliciting a ride by standing at the edge of a road, facing traffic, with one's thumb extended/upwards. Hitchhiking improve people's mood and facilitate positive social relationships (Guéguen & Stefan, 2013). As such, it is possible that one can meet a lot of people and make lots of friends. On the other hand, hitchhiking can also become very frustrating at times, or encounter danger on the way. Currently, with the crime rate increasing, drivers are more fearful of picking up hitchhikers than in the past, particularly at night. Drivers may put their lives at risk by picking up hitchhikers with the intention to hijack the car.

However, hitchhikers also risk being picked up by someone who is an unsafe driver or even dangerous and perilous. Some criminals may prey on hitchhikers. As such, putting their lives at risk. Hitchhiking is a big leap of faith for both parties (drivers & hitchhikers). In earlier research, for example, Horwitz (1989) stated that drivers have no way of knowing if the kind of pedestrians that is picking up, in other words they have no way of knowing if he or she is picking up muggers, rapists or worse. On the other hand, most hitchhikers are very conscious of the possible dangers, such as rapists, drunk or speeding drivers or even worse murderers. They decide to do it anyway.

According to a private research company, more than 60 % of rural households in South Africa had no access to public transport (Stats-SA, 2020). Most people opt for hitch hiking in the quest to get to their destinations quicker and cheaper (News 24, 2015 January). Be that as it may, regardless of all stories being reported about hitchhiking, many people regularly gather at hiking spots to keep away from public transport costs, for example, such as taxis/cabs and buses. Some travel more than 300 kilometres without spending any money.

Most territories being influenced and affected by hitchhiking crime reports include Rustenburg, Zeerust and North West's capital Mahikeng, Durban as well as Mpumalanga (Timelive, 2021 July; iol, 2021 February). During robberies, criminals target particularly, cell phones, laptops and luggage. According to police it is much safer for the commuters

to use public transport which is safer and secured. In Limpopo province there have been reports on crime through hitchhiking in recent years (News24, 2015 August; News24, 2016 July; [Sowetanlive, 2019 July](#))

The possibility and idea that hitchhiking just as of late got to be risky is a genuinely incredible statement. From its absolute starting point, hitchhiking has constantly incorporated a number of risking elements: meeting outsiders, strolling along roadways, even travel by automobile (Portis, 2015). However, economic condition of the country forces people put their lives at risk. Portis (2015) further stated that what makes hitchhiking unique and extraordinary and what opens it up to a generally nuanced kind of peril or type of danger is the way that hitchhiking requires that two or more total strangers share an isolated, confined space together. In many occasions, both sides are law-abiding, well-meaning citizens, and the excursion passes securely and uneventfully. Be that as it may, as with every single other communication, there exists a little minority of individuals who by need, lunacy, or immaculate malignance look to do damage to everyone around them. Since the most punctual days of hitchhiking these evil practitioners have slipped in amongst the positions of consistent drifters and now and again drivers and riders have endured therefore.

Hitchhiking in South Africa is rarely illegal, but there are often rules about where you cannot do it (e.g. near, not on highways intersections, at bus stops), however, the taxi associations often create significant problems to both drivers and hitchhikers.

Hitchhiking can be regarded as a counter-cultural practice whose heyday was in the 1960s and '70s. However, hitchhiking goes back much further (Garner, 2008). According to literature, John T. Schlebecker in the United States in 1958, and Mario Rinvoluceri in mid-1970s Britain, attempted short histories of the practice, and both looked back to World War I for its origins, when motor transport was still in its infancy (Schlebecker, 1958; Rinvoluceri, 1974.). On the other hand, there were, of course, earlier incarnations of hitchhiking, in train and horse-drawn vehicle hopping.

Chesters and Smith (2001), as well as Wechner (2003) are of the opinion that in spite of the fact that some aspects of hitchhiking have piqued the interest of sociologists, psychologists, criminologists, and cultural commentators, in the last few decades, no one has attempted to retrace the transnational history of this practice in a systematic, scholarly way.

According to Schlebecker (1958), hitchhiking is an American invention, fundamentally because it was in the United States that car ownership grew fastest, by 1920 there were over 9 million cars on the road, and by 1929 more than 25 million. Schlebecker (1958) further highlighted that hitchhiking had already seen peaks and troughs in its popularity and acceptability. In the South African context, there is currently no record on when hitchhiking became practiced. Nevertheless, hitchhiking has been addressed in the scholarly community, albeit briefly and infrequently, however, that is not the case in the South African context.

In Polokwane, there are three most popular hiking spots with large number of people hitchhiking every hour, particularly in the morning and in the evening. Hitchhikers in Polokwane travel to different places, such as Mokopane Tzaneen, Louistracht, Pretoria and Johannesburg. Hiking spots in Polokwane are not controlled by any system or organisation. However, the taxi associations often send taxi patrol to try to deal with the issues of hitchhiking. Nevertheless, they often fail since they can't force and force pedestrians to use public transport.

Research Objectives

To investigate the reasons why pedestrians hitchhike

To investigate the challenges faced by hitchhikers

Research questions

What are the reasons why pedestrians hitchhike?

What are the challenges faced by hitchhikers?

Research methodology

The qualitative research design was used in this study to investigate the reasons why pedestrians hitchhike and the challenges faced by hitchhikers. The study population consist of both male and female pedestrians who have practiced hitchhiking in Polokwane. The total size of the population was difficult to calculate or project since the number of hitchhikers is fluctuating daily. In other words, there was no accurate number of daily hitchhikers. A semi-structured interviews were used to solicit data from the participants.

Semi-structured interviews

According to literature, a semi-structured interview as a data collection method is also known as in-depth interview (Marshal & Rossman, 2006; Matthews & Ross, 2010). According to Liamputtong (2009), the word interview literally means an ‘inter-view’, that is, an exchange of views between two individuals who discuss a common interest. Liamputtong (2009) further defines interview as a specific form of conversation for the purpose of knowledge production through interactions between the interviewer and the interviewee.

Interview guide

Objective 1: To investigate reasons why pedestrians hitch-hike

Questions

1. How often do you hitch hike?
2. What are your reasons for hitch hiking?
3. Do you usually pay when you hitch hike?
4. If you do pay, is it equivalent to the public transport fare?
5. What are your fears in hitch hiking if any?

6. How is the attitude of the drivers you usually come across?
7. Do you think hitch hiking should be prohibited?
8. Have you ever experience any hitch hiking related crime?

Objective 2: To investigate the challenges experienced by hitch hikers

8. What are your experiencing of hitchhiking?
9. What are the challenges you face during hitchhiking?
10. Would you consider quitting hitchhiking?

Data analysis

The first thematic step is to organise, sort, classify or categorise the raw data obtained using semi-structured interviews. This step is designed to prepare for their (raw data) analysis. According to Creswell (2009) as well as Liamputtong (2009), categorising involves transcribing the interviews, typing the field notes and arranging the data into different general categories and themes and in terms of their levels of complexity. As stated by Tracy (2013), during this initial stage, tough decisions are taken because the researcher must know what matters because not everything matters.

The second stage involves going through the entire data in order to get a general sense of the ideas expressed in them by the participants. This step involves possible interpretations of the data, by among others, listening to the tone of the ideas as expressed by the informants.

Liamputtong (2009) is of the opinion that in the third step, detailed analysis of the data should be undertaken through a process of coding, which plays a major role in thematic analysis. Coding refers to “the process of organising the material into chunks or segments of text before bringing meaning to information” (Creswell, 2009). It refers to the labelling, systematisation and organisation of the data together by making connections between major and subcategories (Liamputtong, 2009; Tracy, 2013). In this sense, coding enables the generation of meaningful categories or themes through the segmentation of the data collected into well-organised sentences and paragraphs. The themes constitute the major findings in qualitative inquiries and should thus display multiple perspectives from the informants (Creswell, 2009). The categories will then be labelled with terms befitting them.

The codes will not only address the research question and objectives of the study. They will also focus on both the theoretical perspectives and the reviewed literature of the research as identified in chapters one and two, respectively. Leedy and Ormrod (2005) highlighted that step four of thematic analysis involves the integration and summary of data through mainly inductive reasoning. It is in this phase that prepositions or hypotheses that describe and synthesize relationships among the categories will be offered. It is also in this phase that the data will be packaged in the form of an organisational scheme of tables, figures, diagrams, formulas and hierarchies (Ibid, 2005; Creswell, 2009).

The final step will involve making an interpretation or understanding of the data (Ibid., 2009). The meaning of the data will include the researcher’s understanding of the data, taking into account the researcher’s and the participants’ culture, history and experiences, among others. During this phase, the researcher will, again, make comparisons of the findings with data gleaned from both the reviewed literature and the theories underlying the study, that is, besides the objectives of the study. It is important to constantly find out whether the findings confirm or diverge from the literature and or theoretical frameworks. The findings may, in addition, suggest new questions that need to be answered – from both the theoretical exposition and the literature review.

Responses from the informants

The data focused on the analysis behind hitchhiking of pedestrians in Polokwane area, Limpopo Province. Forty-one (41) participants were purposefully selected in terms of their availability to participate in the study. Figure 1 below presents the demographics statistics of the sample. 34(82.9%) were males and 7(17.1%) were females. Majority of the participants (N29= 70.7%) were between ages of 30 to 35, while those ranging from 25 to 30 (N12= 29.3%) were also notable. Furthermore, all participants (100%) were blacks.

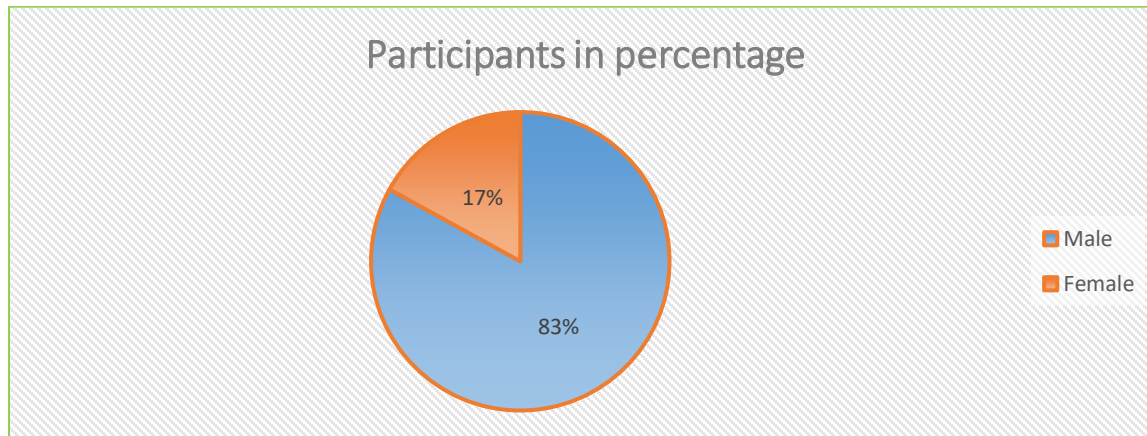


Figure 1: Participants in percentage

The data was analysed using thematic content analysis where by it was firstly organised, sorted, and classified into themes. The researcher then went through the entire data in order to get a general sense of the ideas expressed by the participants. The data was then coded into segments before bringing meaning into them, the last step was to make a final interpretation of the data presented.

The data sourced from the participants indicated that 38 (93%) of both males and females hitchhike almost every day, this concludes that they are regular hitch hikers in Polokwane area. The responded stressed out that hiking is inexpensive compared to normal public transport fares. The male participants indicated that they do not have any fears of hitchhiking but the female respondents indicated that they fear being victimised, becoming rape victims or fear of being murdered, but however the fears are, they prefer hitchhiking more than public transport given the reasons that hiking is faster, you get to your destination at least 5 times faster compared to when utilising public transport.

Hitchhiking has become very popular, regardless of the rumours and crimes associated with it. The challenges that the respondents normally come across is that, sometimes the drivers change their minds on the way and drop them at the middle of the road and turn back or decides to drop them due to traffic and law related reasons, adding to the challenges, drivers sometimes request for more than the agreed fare of hitchhiking.

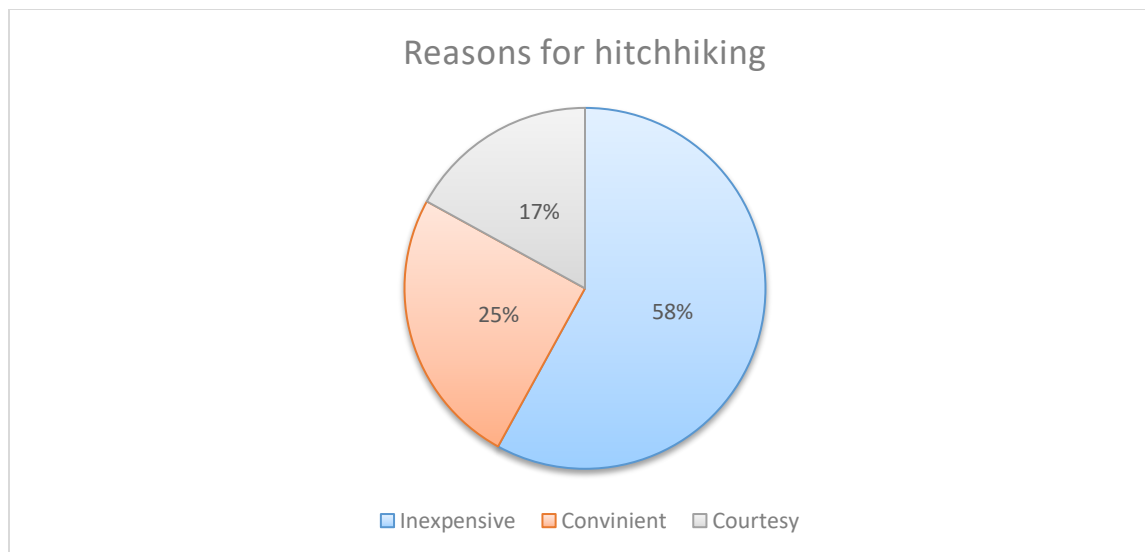


Figure 2: Reasons for hitchhiking

The reasons for hitchhiking are presented on the above pie chart in percentage, the respondents gave different reasons behind hitchhiking thus: inexpensive (lower cost), convenient and courtesy. The reasons are expanded as follows:

Inexpensive

A large number of participants (58%) highlighted that hitchhiking is often inexpensive because when they hitchhike they pay almost half the amount that they would have paid when they were using a public transport. Furthermore, these participants concur that, hitchhiking often saves them money taking into consideration the current economic conditions. It is vital to further note that most of these participants hitchhike to work daily. In that sense, when they use hitchhiking as a mode of transports they usually save almost of the money that they would use in a public transport. For example, travelling from Polokwane to Mokopane cost R40 when using a public transport, yet, it cost only R20 when using hitchhiking as a mode of transport, sometimes hitchhiker even pay much less. In that way, they argue that they are able to maintain their standard of leaving since the standard of living is at peak.

Convenient

25 percent of the participant hitchhike because hitchhiking is convenient. In other words, hitchhike saves them time since they are able to arrive at their destination as they have anticipated and planned. Participants also raised the issues of waiting for a long time at the taxi rank while waiting for the taxi to take off. As such, this is not the case when they are hitchhiking. Private car drivers often don't spend much time waiting for the pedestrians to embark but since they are mostly not intending to make profit from hitchhikers as well as the fact that most private cars are four or even 5 seaters. Participants also highlighted the comfortability of private cars when comparing them to the public transport.

Courtesy

Minority of the participants (17%) stated that courtesy is the other reason why they hitchhike. These participants further noted that the treatment that they receive from private car drivers is significantly better than the treatment that they receive from the public transport drivers. In other words, private car drivers are regarded as being polite. These participants stated that public transport drivers are often intolerable with high level of arrogance. Thus, they do not

have significant customer service. These participant also claim that some public transport drivers treat them as is they did not pay for the services rendered

Challenges: Hitchhiking related crime

The below chart illustrates answers in percentage to the question: *Have you ever experienced hitchhiking related crime?*

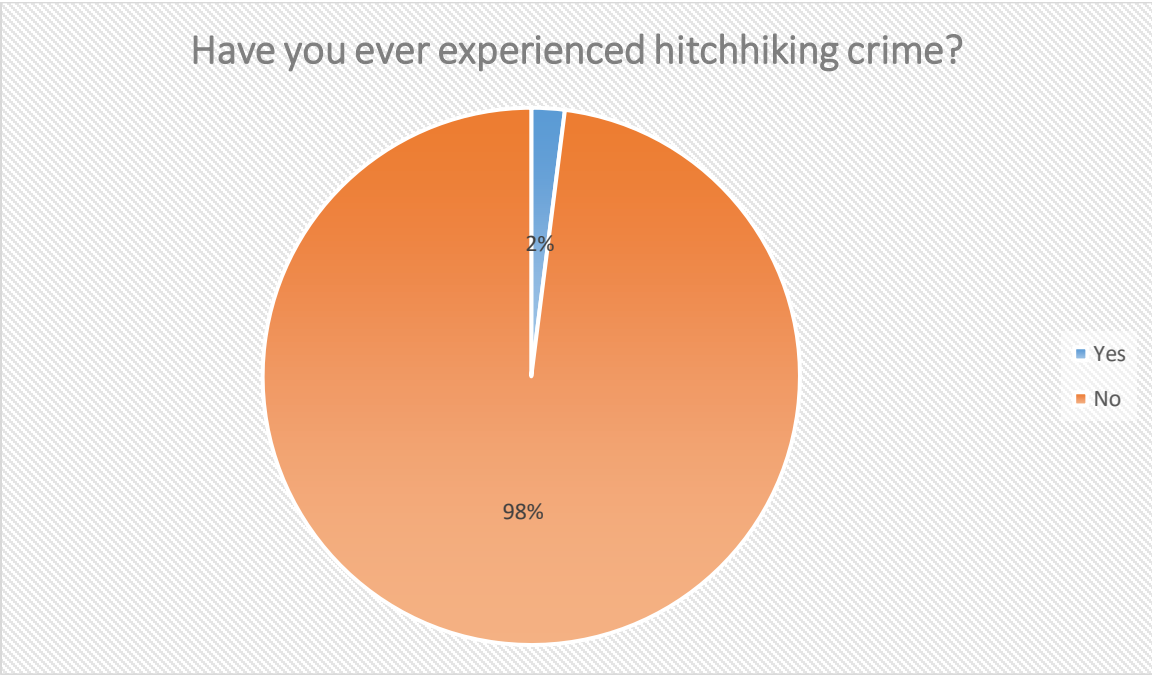


Figure 3: Have you ever experienced any hitchhiking related crime?

The above chart illustrates the responses to the question presented above, 98% of the respondents have never experienced any hitchhiking related crime and they have not experience challenges while hitchhiking. Only 2% experienced crimes in hitchhiking, some of the respondents highlighted that the crimes included robbery, whereby their bags and cell phones were snatched at the hiking spots by criminals who flee from the scene. Majority of the participants stated that they had never experience any hitchhiking related crimes. Therefore, it is concrete and vital to conclude that, hitchhiking related crimes in Polokwane do not always occur. But this does not mean that there are no hitchhiking related crimes. Furthermore, there is a possibility that some hitchhiking related crime may have not been reported in Polokwane. There is also a possibility that some who have also experience hitchhiking related crimes have stopped hitchhiking, thus, this may be seen as the reason why there is a higher percentage (98%) of the respondents who have never experienced hitchhiking related crime.

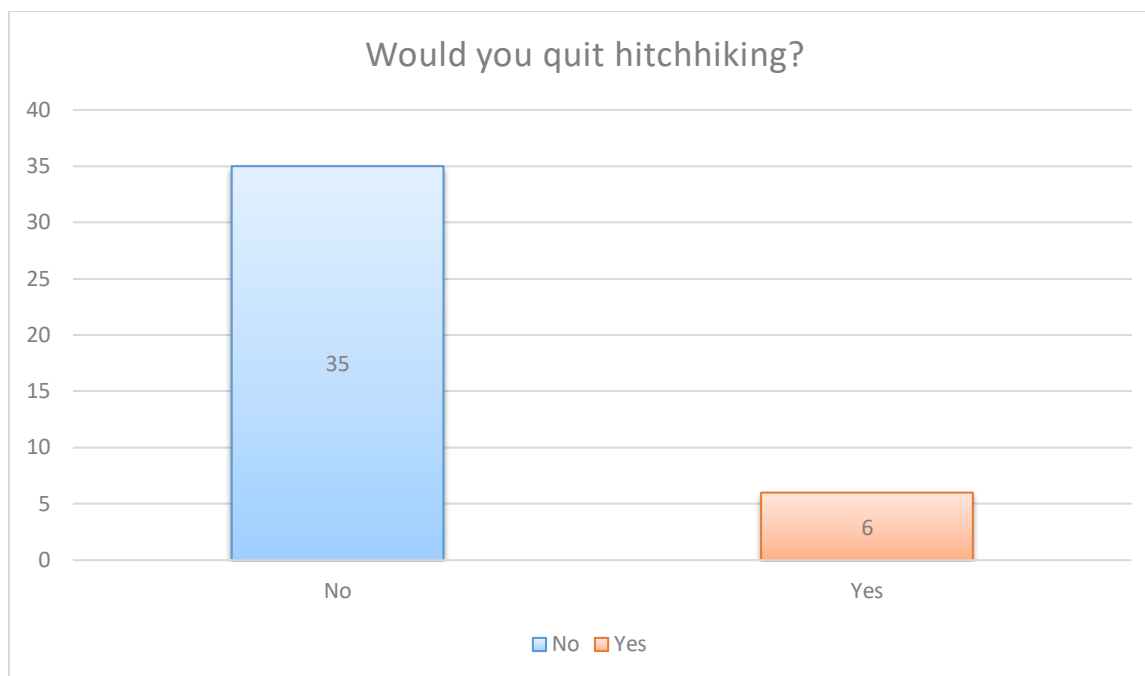


Figure 4: Would you quit hitchhiking.

The above graph illustrates the number of respondents in which thirty five (35) said that they will not stop hitchhiking and six (6) that said they would stop. According to the illustrations, this proves that hitchhiking is some kind of a norm for the people around Polokwane area, a norm that they would not want to be separated from. This also stress out the point that, the people are refusing to develop and achieve, developing in terms of getting their own vehicles, their ways of thinking are rooted in what they are already used to. However, the six participants stated that they would stop hitchhiking as soon as they purchase cars.

Conclusion

Hitchhiking is now becoming a ubiquitous element in South African transportation landscape. Beyond any reasonable doubt, it is clear that the issues of hitchhiking are becoming a norm in Polokwane. Hitchhiking have become an everyday practice for some of the pedestrians who travel daily to work. As such, putting their lives in danger, particularly females, since they don't know the private car drivers. Unfortunately, as simple as this answers sounds, it is remarkably inaccurate. From its very nascence hitchhiking has always involved some degree of danger. However, there is little evidence to suggest that hitchhiking related crimes are more dangerous currently than any crime related activities. Even if we suppose that hitchhiking related crime has increased to some extent, this minor increase is not nearly large enough to explain the massive increase in the activity's popularity, particularly in Polokwane. Besides, there is little evidence to suggest that hitchhiking became more dangerous around this time and previously it was not like this. Regardless of the fact that the real peril of hitchhiking remained moderately steady, expanded abhorrence for its prior threats and the errant assembling of new risks militated to rebrand hitchhiking as an unnecessarily dangerous movement.

Additionally, there is good reason to believe that as hitchhiking becomes more popular, particularly in Polokwane, the amount of hitchhiking related crimes are more likely to increase disproportionately in comparison to the volume of its practitioners

However, participants provided reasonable reasons why they hitchhike. But it is also important to note that the provided reasons were only derived from a sample of 41 participants. As such, there may be other reasons that may have influence in hitchhiking. Furthermore, the collection of data from the participants was difficult since all of the participants were travelling to different destination and some were in a hurry. Hitchhiking in South African is uncontrollable and it is becoming a norm. Therefore, government intervention will be able to address the issues of hitchhiking. There is limited information on the concept of hitchhiking particularly in the South African context. In other words, scholars and researchers have paid little attention on the dynamics of hitchhiking. The views of private car drivers could be significant when study the phenomenon of hitchhiking.

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What Impacts Consumers Behaviour towards Luxury Brands: An Exploratory Study

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Abstract— Customer’s attitude is being affected by so many factors and social media is one of the platforms where it has recently given its significant impact on customer’s attitude. One of the major population that has become social media savvy and is using this platform the most are young generation, where they are being called “Digital Natives” in this paper. Companies have realized this new target audience and started influencing their attitude and behaviour through social media by applying different strategic plan through this digital platform. The purpose of this study is to analyse consumer behaviour attitude, specifically Digital Natives, on products through social media, specifically purchasing affordable luxury brands in UAE. The study attempts to investigate purchase intentions of digital native’s consumers toward selected luxury products using social media platform. As a result of this, there are factors that influence them while using social media platform though the intention of purchasing the product arises. This paper will focus on different marketing strategy factors where can be effectively use through social media and create a great impact on digital native’s attitude toward different products, especially affordable luxury brands. We have chosen affordable luxury brands as digital natives are mainly considering as customer that are not yet working and earning high income, though their social states, being influenced by their surrounding motivates them to buy affordable luxury products. The paper is exploring different literature reviews in order to find the theoretical background of the study being done.

Keywords— Luxury Brands, Impacts, Social Media

Introduction

Understanding consumer behaviour is important for any organization before launch in a product. If the organization failed to analyse how a customer will respond and perceive to a product, the company will face losses. While the consumer is part of marketing environment, it is also very important to recognise and understand the more personal and specific influence effecting consumers and the nature of the decision making according to how their attitude is toward a specific brand. On the other hand, social media has become more and more influencing and is changing the way consumers behave especially when it comes to purchasing a product, and how their attitude will have impact on their purchase behaviour and make them buy a product. Social media is all about making it easy for people to communicate express and share their ideas, thoughts, and opinions with others in the same platform. It is also about letting people to connect with others in an easy and fast way [1]. By looking at the huge amount of social media campaigns, e-commerce websites, sales emails, forums, etc., it appears that companies of all sizes have been

translating their marketing approaches to the Internet because of its ease of access to their target audience. With having so many social media as a tool for advertising, individuals are more cautious and adept in paying more attention to information; thus it is essential for marketers to find the reasons that gives particular customers' concerns and need, and to search for ways to speak and communicate to customers individually, or in smaller communities [2]. On the other hand, there are digital native users whom their life has been summarised in social media. Digital natives can be defined as people who are technologically savvy and does most of their daily routine works through online platforms. In this research, I would consider Digital Natives as consumers so called millennial whom prefer to make their purchases online and their purchase behaviour might be different than physical shopping. Though, online shopping or using social media as a platform for them to purchase products, such as affordable luxury goods influence their attitude, and that is why it is preferred them to be known as "Digital Natives" [3].

Social media has become a tool not only for communication, but also it has become a mean of business and marketing. Due to the fast phase and improvement of social media users, marketers have come up with ideas to implement social media usage for their marketing strategies. On the other hand, previous researches has demonstrated that consumer's attitude toward affordable luxury products which be assessed while they conduct a physical shopping can be evaluated is different ways, while with the usage of social media, evaluating and assessing consumer's attitude toward luxury products has been changed. Meanwhile, the demographic types of customers have also been changed. Digital natives like millennial have come to the picture and they have become a target for brands, especially affordable luxury brands try influencing them through social media. The present work is designed to be the first to consider what factors can influence Digital Natives buying luxury products with the mean of using social media. As a result of this, the proposed framework can be a method or theory in order to be part of marketing strategy implementing ways to influence and change consumers attitude. The key aim of the research study, and partially reflected within this paper is to identify and explore factors that influence and have impact on consumers, mainly digital natives' attitude and behaviour and analyse their purchase behaviour through using Social Media of affordable luxury brands. The key objectives of this research are:

To assess the multiple factors which impact Digital Natives' buying of affordable luxury brands.

To analyse the key influence of Social Media platform on affordable luxury brand purchases.

To identify the Digital Native consumers' attitudes toward affordable luxury products through social media.

To examine implementation of marketing strategy on affordable luxury brands through social media.

To develop a framework on what factors, influence consumer's attitude toward brands in social media.

Literature Review

The consumption of luxury brands has increased and reached 300 million US dollar; the main driving force behind this is the growing number of rich and middle-class people. There is a big difference of behaviour between luxury preference persons and non-luxury preference persons especially in demographic. There are many factors which impact on the luxury fashion products purchasing behaviour. The marketer should study these factors with utmost care in order to successfully enter the market and remain the first choice of the customers. Literature review will be carried out comprising the luxury marketing and the factors influencing purchase of luxury products, attitude as an element of consumer behaviour toward luxury products and technology being specifically used by digital natives in order to choose a luxury brand. Below table summarizes the literature reviews in relation and support of the research proposal.

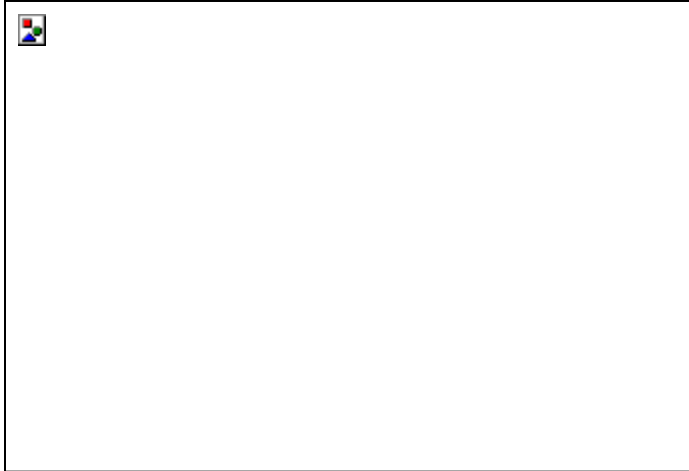


Fig. 1. Proposed Literature Review Framework

As it has been illustrated above, luxury brands use different marketing strategies approaches in order to reach their target audience or target market. As a result of this, the purchase behavior of luxury product buyers is also different from non-luxury buyers [4]. There are different factors influence luxury buyers purchase behavior toward purchasing luxury products, though the purchase behavior also influence the attitude luxury buyers have toward the purchased products. one of the attitudes that luxury product buyers have toward luxury product is that they percive expensive luxury products as a high quality products and they believe that purchasing brands will give them a desired self and enhance their self-esteem [5].

On the other hand, nowadays, as social media has become an interactive platform in order to communicate with customers, bloggers are playing an important role in showcasing luxury products. thus, the attitude of luxury product buers will be influenced by social media bloggers as well [6]. Digital natives or millinials are the main users of social medias and even their social media platform or profile has become a part of their identity. As a result of this, luxury brands are using this platform in order to influence this category of customers, and even a new target market can be raisen through social media for luxury brands, though they produce specific products under their brands, specifically affordable, yet luxury for digital natives [7]. Consequently, social media can become a new platform for marketrs in order to implement their Digiral Media Marketing Strategies.

Luxury Marketing and Consumer Behaviour

In the earlier years, shopping was based on dollor or financial value, acquiring the needs for goods and services. Nowadays, modern shopping consist of buying products where an ideal self confidence and reward will be given and been percived upon purchasing a product. Studies has conducted in order to show how customers buying behavior reacts toward luxury branded products or even services. Different variables such as price, percived quality, social statues and brand loyalty has been studied and it reflects the relationship between the variables toward customer's purchase behavior [2].

People define themselves through their shopping and this definition of selfe will express their desires toward a specific brand. This desire will have emotional and psychological reasons in order to define customer's purchase behavior. Purchasing luxury products are not far from this motive. The final result of buying any product such as bag, clothes and other shopping products are the same, no matter what brand has been purchased. The same result or usage is with

branded products, however, the brand itself is something that is being carried by customers as a status [8]. As a result of this, the main reason purpose behind buying luxury products is not only to fulfill the final need, but giving high self desired confidence and high status, having high perceived high quality in mind of customers.

TABLE. I. LITERATURE FOCUS – LUXURY MARKETING

Focus Area	Recent Literature Examples
Background study on luxury marketing and consumer behavior	<p>Wong, A.C.Y. and Zaichkowsky, J.L. (2017), Understanding Luxury Brands in Hong Kong;</p> <p>Weidmann, K.-P., Hennigs, N. and Siebels, A. (2019), “Value-based segmentation of luxury consumption behavior”;</p> <p>Walker, A. (2019), “Luxury brands lose none of their shine”;</p> <p>Vickers, J.S. and Renand, F. (2013),” The Marketing of Luxury Goods: and exploratory study- three conceptual dimensions”;</p> <p>5. Bowman, J. (2014), “Luxury essentials: Asian consumers’ appetite for luxury brands in almost uniformly voracious”</p>

Customer Purchasing Patters of Luxury Goods

Some background from literature (10-12 lines) – see the table below sources that you have listed.

The purchase of luxury goods is consist of economic and social activity as the activity composed of three concepts: luxury good characteristics, luxury good consumers and relevant others. Luxury good characteristics are the objective features of a product which are the bases that customer’s perception and emmotions associated with it, and then it is the consumption and satisfaction of the purchased product. The perception that customers perceived from these characteristics are the subjective assessment of a luxury product value. Luxury good consumers are owners of the luxury product. the product consist of a “private meaning” which is the value of a luxury good as the good’s subjective meaning. Relevant others are non-owners of a luxury product. this characteristic includes potential buyers, others who associate regularly with consumers of luxury good. Thus, the “public meanings” of value to a luxury product will be based on their perceptions of the product [8].

The evaluation and purchase patter of these three characteristics of luxur purchase activity is different, though the same decision making process will take place. As it has been defined, decision making process consist of different stages, starting from problem recognition, to post purchase behavior. Buying luxury products might change the level of

analysis and evaluation in each steps of decision making process where the attitude and self-esteem feeling in customers are different in the post-purchase step. Other than the decision making process steps, the buying habit and buying behavior pattern may be the other factors that influence purchase patterns of luxury products. thus, the place of purchase, items purchased, time and frequency of purchase and the statuses given to buyers upon purchasing a luxury product would affect the purchase behavior pattern [9].

TABLE.2. LITERATURE FOCUS – CUSTOMER PURCHASING

Focus Area	Recent Literature Examples
factors influencing customers purchasing luxury products is being focused.	<ol style="list-style-type: none"> <li data-bbox="391 615 839 716">1. Han, Y.J. & Nunes, J.C. & Dreze, X. (2017), “Signalling status with luxury goods: the role of brand prominence”, <li data-bbox="391 743 839 898">2. Kamolwan, T., & Wiwatchai, J. (2016), “An Exploratory study on Young Thai Women Consumer Behavior toward Purchasing Luxury Fashion Brands”, <li data-bbox="391 926 839 1081">3. Shome, S., & Roy, A, (2019), “The Impact of Luxury Products on Consumers: a study on difference in attitude of urban educated Indian youth”, <li data-bbox="391 1108 839 1264">4. Bauer, H.H., Sauer, N.E. & Becker, C. (2018), “Investigating the Relationship between Product Involvement and Consumer Decision Making Style”, <li data-bbox="391 1291 839 1392">5. Dubois, B & Duquesne, P. (2016), “The Market for Luxury Goods: Income versus Culture”, <li data-bbox="391 1419 839 1520">6. Escalas, J.E. & Bettman, J.R. (2018), “Self Construal, Reference Groups, and Brand Meaning”, <li data-bbox="391 1547 839 1682">7. Dubois, B. & Paternault, C. (2018), “Observations: Understanding the World of International Luxury Brands: the Dream Formula”, <li data-bbox="391 1709 839 1839">8. Prendergast, G. and Wong, C. (2017). “Parental Influence on the Purchase of Luxury Brands of Infant Apparel: an exploratory study in Hong Kong”,

Consumer Behaviour Factors of Purchasing Luxury Products

Some background from literature (10-12 lines) – see the table below sources that you have listed.

It has been suggested that the marketing of luxury brands was one of the fastest growing sectors of marketing in general. New customer segment of luxury market is significantly different from before. New luxury product customers are now include younger and affluent people. There are different factors that influence the purchase behavior of this new group which consists of, purchase environment and reference groups. Both factors have a significant impact on purchase behavior of customers of luxury brands. It has been evaluated that the geographical region can carry the factor influence customer behavior of purchasing luxury product under purchase environment. Regions, consist of different nationalities, cultural background, different economic situation, and even buying habit can be considered as one of the important factors that has impact on customer's purchase behavior. Other than this, the factor of reference group is another factor where recently has raised lots of research areas [10]. As mentioned earlier, new generation of luxury product buyers are younger generation, where they spend most of their time on the Internet. Interacting to social media platforms are now being considered as a new purchase environment and a new reference group. Having such a platform has become one of the significant place where customer's buying behavior is being influenced considerably [7].

TABLE. 3. PROJECT DELIVERY STATUS

Focus Area	Recent Literature Examples
attitude, as a consumer behavior factor toward luxury products is taking into consideration.	<ol style="list-style-type: none"> 1. Solomon, M.R. (2018). "The Role of Products as Social Stimuli: a symbolic interactionism perspective", <i>Journal of Consumer Research</i>, Vol. 10 No. 3, pp. 319-329 2. Kapferer, J.N. (2019),: Why are we seduced by Luxury Brands?"; <i>Journal of Brand Management</i>, Vol. 6 No. 1, pp. 44-49 3. Claiborne, C. and Sirgy, M.J. (2015), "Self-image congruence as a model of consumer attitude formation and behavior: a conceptual review and guide for future research", paper presented at the Proceedings of the 1990 Academy of Marketing Science (9AMS) Annual Conference. 4. Cronin, J.J., Brady, M.K. and Hult, G.T.M. (2018), "Assessing the Effects of Quality, Value, and Customer Satisfaction on Consumer Behavioral Intentions in Services Environments", <i>Journal of Retailing</i>, Vol. 76 No. 2, pp. 193-218.

Technological Tools for Purchasing

Some background from literature (10-12 lines) – see the table below sources that you have listed.

In a short span of time, the world has witnessed a succession of major technological shifts. As the needs of firms become more complex, new advancements in technologies have taken place to address the procurement function and advance it in terms of predictability, transactional automation and proactivity of suppliers [11].

The new emerging technology includes the existence of Internet as a platform or place where lots of products are being sold. Recent evolution of online shopping and online stores are including social media platforms where customers can interact, choose products, get feedback and even communicate with other shoppers. This new technological platform has made lots of changes for both companies and customers, where all purchase and even supply behavior has influenced a great change. These new technological tools and spaces have an impact on customer's buying behavior to shift and exploit to different methods and steps [11].

On the other hand, while there is a shift in customer buying behavior, using technological platforms such as social media or online shopping stores, the same shift in sales and marketing strategy and patterns can be seen significantly. As a result of this, companies are trying to adapt themselves by interacting and implementing new marketing and promotional strategies in order to reach their new purchase behavior of their customers through technological devices and platforms.

TABLE 4. PROJECT DELIVERY STATUS

Focus Area	Recent Literature Examples
Using social media or other digital technological platform as a mean to purchase products is taking into consideration.	<ol style="list-style-type: none"> 1. Park, H.J., Rabolt, N.J. and Sook Jeon, K, (2018), "Purchasing global luxury brands among young Korean consumers", <i>Journal of Fashion Marketing and Management: An International Journal</i>, Vol 12 No. 2, pp. 244-259. 2. Holbrook, M. B. (2017). "The Millennial Consumer in the Texts of our Times: Exhibitionism". <i>Journal of Macromarketing</i>, 21 (1), 81-95 3. McKinsey & Co, (2015). "Digital inside: Get Wired for the Ultimate Luxury Experience", https://www.mckinsey.de/sites/mck_files/files/dle-2015-global-report.pdf 4. Andersen, P.H. (2019). "Relationship Marketing and Brand Involvement of Professionals Through Web-Enhanced Brand Communities: The Case of

	Coloplast”, Industrial Marketing Management, 34(1), 39-51.
	5. Young, V.M. (2013), “Digital is about people, not technology”, Women’s Wear Daily, Available at: www.wwd.
	6. Okonkwo, U. (2019), “Sustaining the Luxury Brand on the Internet”, Brand management, vol. 16 Nos 5/6. Pp. 302-310.

Research Methodology and Approach

Further to the literature review, following emerging questions have raisin:

RQ1: How social media can influence the attitude of consumers in choosing specific affordable luxury products?

RQ2: Does social media have a strong impact on changing customers attitude toward affordable luxury brands?

RQ3: Does social media only influence generation X or digital natives’ purchase decision making and attitude toward affordable luxury products?

RQ4: What marketing strategies can be implemented using social media in order to influence digital native’s attitude toward buying affordable luxury brands.

This research proposed to identify the Digital Natives’ attitude that can be influenced through Social Media platform in order to influence their attitude toward affordable luxury brands. The study is going to use the sample population people who are coming from a demographic section of generation x, digital natives, and people with high usage of social media. The study will adopt a quantitative research method which involves the identification of statistical numeric data which can help substantiate the research approach. Alongside with the quantitative analysis, the usage of literature reviews can also aid this research to design a conceptual framework in relation with the proposed topic. The current study adopts a primary data collection approach using questionnaire as a research instrument. Extant literature has identified several validated research instruments which can be used. This research proposal will adopt such literature to arrive at specific constructs which pertain to the proposed research framework. The questionnaire will be presented in a manner that it involves questions proposed on a Likert Scale basis rating from 1-5 (strongly Disagree- Strongly Agree). An in-depth interview will be conducted from a specific sample size and the result of an in-depth interview will be analysed and being used as a qualitative approach to this proposal. In the current study, I attempt to reach the general public specifically those who are heavy social media users, and it narrows down to the younger generation of generation X which is being called as digital natives and are those who are spending most of their time on Internet specifically social media. The target respondents who visit the local malls and purchase affordable luxury products. The researcher will adopt a convenience sampling methodology to reach the maximum number of respondents who belong to this category. The researcher will also attempt to reach local university students in different geographical area such as UAE, UK and Iran to collect their respond. The questionnaire data will be coded and converted into a data sheet which is then analysed using SPSS software. By using this software, the researcher conducts decretive and inferential analysis to identify the responses. Alongside with the quantitative analysis, the usage of literature reviews can also aid this research to design a conceptual framework in relation with the proposed topic.

Conclusion

Brief Conclusions to illustrate the key points derived from the literature review, your research approach and scope, the aim/objectives of the research and that of the proposed approach.

You should also try and provide the reader a view on what you are planning/intending to achieve in the future.

Undoubtedly, there is a growing pace of technological innovations and procurement activities. These major changes can be seen in both customers and producers. With the technological shift in purchasing products, the types of target customers has also changed. Nowadays, one specific target market is not being directed, but other type of audiences are also breaking through the opportunities. Younger generation that are more technological savvy has been added to the new customer generation for producers. New platforms are being introduced and used where it influence customer's purchase behavior significantly. Younger generation, so called digital natives has become one of the new target audiences for producers, specially luxury products, where usage of new social media platform has brought a great change in purchase behavior of customers. This new revolutionary platform has brought changes and impact of customer's perception and attitude where it is required by producers and marketers to recognize these changes and bring about a new strategies in order to meet the unmet need of customers. With the movement and shift of new technological tools and purchase behavior of customers, more study can be done on how to enhance influencing strategies and how to provide new promotion tools through social media in order to bring more customer loyalty, and faster phases on decision making process by customers.

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Satisfaction of Enterprises Participants of a Regional-Quality Certification Program. The case of Guanajuato Footwear-Leather Industry.

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Abstract: Regional-quality certifications are tools created by Governments to promote exports of enterprises. This kind of plans are especially important for the internationalization of Small and Medium Enterprises (SMEs). In this study, the results of Marca Gto program, a Mexican initiative started in 2015 is presented. Marca Gto aims for the creation of a high-quality reputation for the products that reached the necessary standards to obtain this certification in the form of a regional trademark label. The objective of this research is to find a correlation between the level of satisfaction of the program's participants and their export activity, other national or international certifications, and the size of the company. Also, it was explored the correlation between the valorization of the components' program and the the size of the firm. A survey of 21 questions was applied to 69 SMEs of the Leather-Footwear Cluster which is of economic relevance for Guanajuato state. IBM SPSS Program was used to analyze the collected data by applying Mann-Whitney U test. As results, there was not found any correlation between the level of satisfaction of the firms and the selected variables (export activity, national certifications, international certifications, and size of the company). As well, no correlation was found between the valorization of the components' program and the size of the firm. However, some theoretical and practical implications are derived from this study for the track of the program's results, the approach to the participants companies and for the general management of Marca Gto in order to increase the obtained and perceived benefits.

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