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The Effects of Internal Corporate Governance on Employee Attitudes: Evidence from the Hotel Industry in Turkey*

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Abstract

The dominant excellence frameworks suggest that the attitudes of the stakeholders, especially the employees towards the organization are one of the fundamental indicators of excellence in the workplace. The current study propounds a three-dimensional structure of internal corporate governance (ICG) and examines the effects of ICG dimensions on work engagement, job satisfaction, and affective commitment through the hypotheses. Confirmatory factor analyses are conducted for validating the theoretical constructs on the self-reported data that is from 224 hotel-employees. To examine the effects of ICG on hotel employees, five multiple regression models are developed. The results reveal that the effects of ICG on work-related attitudes are significant. Three ICG dimensions have joint effects on the affective commitment of hotel employees. Responsibility and transparency of ICG jointly predict the vigor and dedication. The fairness of ICG predicts the absorption dimension of work engagement. Fairness and responsibility have joint significant effects on the job satisfaction of the hotel employees. The results provide implications for researchers and senior managers.

Keywords: Fairness, Responsibility, Transparency, Work engagement.

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INTRODUCTION

The dominant excellence frameworks such as the European Business Excellence Framework, the Canadian Excellence Framework, or the Baldrige of the USA suggest corporate mechanisms to sustain the competitive advantage through stakeholder orientation. Such a corporate mechanism grants to fully understand, effectively manage, and secure the different interests of stakeholders with the organizational policies and business practices of the senior management. To Freeman et al. (2010), stakeholders refer to individuals or groups influencing and/or influenced by the corporate decisions. The ultimate objective of stakeholder orientation is to guarantee the interests of the organization in the long-term by managing one-to-one and one-to-many relations of shareholders, with the customers, suppliers, employees, and other stakeholders (Harrison & Freeman, 1999). In theory, the dominant excellence frameworks suggest one of the utmost priorities of top management is to perfectly balance the interests between the top management of organizations and their stakeholders through effective communication and a participative strategy-making.

The literature on the excellence frameworks provides insights to the top managers through a set of governance principles between stakeholders especially for the sake of employees, which are mainly responsibility, transparency, and people focus (Corbett, 2004). On the other hand, the corporate governance (CG) literature provides positive insights to the top management for investing in excellence through a set of interacted administration and communication principles with their stakeholders, whereas, the practice of CG principles serves mostly for the sake of their shareholders (Varotti & Malaia, 2016; Guillet & Mattila, 2010; Berglöf & Pajuste, 2005). The CG principles are fairness, responsibility, transparency, and accountability (Varotti & Malaia, 2016). However, according to our reviews, both in the literature of stakeholder orientation and corporate governance lack the empirical evidence on the employee perceptions towards corporate governance practices. The employees' understanding of the CG practices will help them comprehend the managerial perspectives and work-related excellence factors of the organization. Due to this gap, the study presents a multi-dimensional framework for internal corporate governance (ICG) and examines the internal consequences of corporate governance from the perceptions of hotel employees towards their work-related excellence indicators. The empirical evidence of this study is from a service setting, the hotels. Because the motivation and happiness of hotel employees are much more visible to their customers compared to organizations in other industries, as they act as the

interface and voice of their top management to the entire audience, the hotel employees become the focal point of all other stakeholders in hotels (Blair, 2004). Moreover, both the positive psychological attachment of employees to their organizations (Ng & Allen, 2018; Costen & Salazar, 2011; Meyer & Allen, 1991) and employees' attitudes towards the work (Nart et al., 2019; Sonnentag et al., 2017) relate to the satisfaction of visitors/guests (Setyaningrum, 2017).

The study aims to find evidence for the following research question. What are the internal consequences of corporate governance in hotels, where employee attitudes are one of the core sources of the competitive advantage? More specifically, the study addresses three objectives. (1) Propound a three-dimensional structure of internal corporate governance (ICG) and examine the effects of ICG dimensions on work engagement, job satisfaction, and affective commitment. (2) Predict the work-related excellence factors by CG principles. Regarding investing in excellent leadership, related theories of CG value to achieve shareholder satisfaction, the literature of CG lacks predicting work-related judgments of hotel employees. (3) Help to re-adjust the strategies regarding corporate governance, business ethics, and excellence frameworks to produce healthy outcomes, through a self-reported survey on ICG for researchers and practitioners.

LITERATURE

Corporate governance

CG refers to the relation that defines and controls the strategic path of the organization between the stakeholders and the organization (Luo, 2005) through the integration of policies and processes of the organization to the laws, regulations, and international financial reporting standards (Venkatachalam & Patwardhan, 2011). Accordingly, CG consists of fairness, transparency, responsibility, and accountability dimensions (Varotti & Malaia, 2016). In practice, CG deals with which and how the corporate decisions are made in organizations, how shareholders and stakeholders influence the processes, what performance standards are applied, and how they are resulted (Aziri, 2014).

OECD (2015) mentions that CG involves relationships between a company's management with its board, shareholders, and other stakeholders. While agency theory assumes that problems and conflicts arose in the situation of two or more parties in an organization have different purposes or interests (Linda et al., 1996), event theory suggests that being a part of the corporate decisions or gaining experiences in a

workplace triggers the employees' positive attitudes, such as conferment and happiness (Fisher, 2010). Thus, the employees become pivotal stakeholders in their organizations and they perceive that their contributions are taken into account in the broader corporate governance framework (Blair, 2004). Consequently, the focus of the corporate interest regime on the maximization of the shareholders' wealth shifts to the mutual contributions of stakeholders (Botha, 2015), of whom in this study are the guests and the employees.

CG regulates the accountability of the top managements' decisions, statements, and financial reports to its shareholders. In other words, a shareholder of a corporation has the right to get official explanations or demand a report on the corporation's activities or operations. Regarding the laws, regulations, or practices of the accountability dimension of CG, it is solely between shareholders and executive boards of corporations, and not related to the work-related attitudes of employees. For this reason, according to the assumption of the research that there is not a theoretical association of the accountability dimension of CG on employees' attitudes. As a result, the next section presents the effects of the three-dimensional Internal Corporate Governance construct on the work-related attitudes of the employees.

Corporate governance and stakeholders

In service organizations especially for hotels, gaining and sustaining the competitive advantage is dependent on the employees' significant roles in building relations and bonds with their guests. While the pleasure of a hotel guest (Chen & Li, 2018) is highly connected with the employees' happiness and performance (Lundberg et al., 2009), the pleasure of hotel employees is highly connected with the governance applications of their management. As Corbett (2004) states that leadership based excellence refers to "having a healthy organization", and leaders in those organizations prepare themselves for the future by implementing holistic strategies and creating a working culture in which employees contribute to their organizations. Based on the events theory, positive experiences at a work setting trigger the factors of happiness at work (HAW) (Fisher, 2000) that involve the employees' work engagement, job satisfaction, and organizational commitment (Fisher, 2010; Bulut & Culha, 2010; Salanova et al., 2005). In equity theory, work success including the satisfaction level of a person depends on his or her perception of equality or inequality in the work environment (Chen et al., 2013). Equity theory presents a theoretical framework for understanding employees' perceptions in mutual situations, in which there is equality or inequality (Sherf & Venkataramani,

2015; Janssen, 2001). Accordingly, the personnel would like to be treated equally in business relations and this wish affects motivation (Chen et al., 2013). Besides, the complexity theory supports the argument of this research objective and suggests that the employees' work-related excellence is dependent on the practices of internal governance in their hotels (Hsiao et al., 2015). The literature in corporate governance employs the endogeneity as in the practices of monitoring the board activities or providing reports of internal corporate structure to the shareholders (Wintoki et al., 2012). The concern of internal control mechanisms of ICG serves either to increase the board performance or the business performance (Jensen, 1993). However, it is essential to understand the work-related attitudes and take corrective action when needed in the internal control mechanism for workplace excellence.

As a result, this study presents a three-dimensional structure for ICG and examines the associations of ICG dimensions on the work and workplace excellence indicators of employees that are job satisfaction, work engagement, and affective commitment.

Work and workplace-related excellence factors

The importance of employees' work and organizational related excellence factors for organizational success is dependent on the well-being of the employees in their organizations (Di Fabio & Kenny, 2016). The sum of widely known employee attitudes towards the work and workplace illustrates the outcomes of excellence practices. The literature on organizational studies presents a vast number of employee attitudes with their psychometric scales for examining the effectiveness of managerial practices on employee attitudes. One of the very most known employee attitudes is job satisfaction (JS) that refers to the emotional reactions of employees towards their jobs (Gonzalez-Mulé et al., 2017; Drydakis, 2017; Hosie et al., 2006). In hotels, while JS has a negative correlation with the turnover intention of the hotel employees, positional differences are not a matter for job satisfaction (Lu et al., 2016; Choi & Dickson, 2009). Fisher (2010) incorporates other well-known positive employee attitudes with job satisfaction in her research, as the indicators of happiness at work, which includes affective commitment (OC) and work engagement (WE).

WE refer to the amount of physical, cognitive, emotional self that the employees devote to work, where it consists of the feelings of attentiveness, integration, association, and focus that accompany moments of high engagement (Kahn, 1990). Macey and Schneider (2008) describe engagement as "*a positive effect linked to the job and the work indicating feelings of vigor, dedication, absorption*". Bakker and Demerouti (2008)

and Gracia et al. (2013) define engagement as a positive, fulfilling, work-related mind situation represented by vigor, dedication, and absorption. The literature also supports that the engaged employees are also happier with their organizations, and are less likely to leave (Friedman et al., 2018; Guo et al., 2017), have positive associations with employees' wellbeing (Barreiro & Treglown, 2020; Sonnentag et al., 2017), and the performances of frontline employees in the hotels (Karatepe, 2013). Employees who have higher degrees of WE along with a sufficient amount of resources can deal very well with the obstacles and integrate their personal goals to their organizational goals (Gawke et al., 2017).

To Meyer and Allen (1991), OC refers to the degree of employees' psychological attachment to their organization, reflecting this perspective in this study, which is an indicator of employees' well-being at work (Ng & Allen, 2018), and JS refers to the degree of an employee's positive or negative reaction to the job and tasks (Hackman & Oldham, 1980; Weiss, 2002). In the hotel settings, research indicates that employee satisfaction is an important predictor of customer satisfaction, and customer satisfaction has a positive and significant association on the financial performance of hotels (Chi & Gursoy, 2009; Sun & Kim, 2013). Because research that strives the examination of corporate mechanisms such as corporate governance, on various employee-attitudes lacks in literature.

As a result, due to the assumption that the employee attitudes towards their organization (OC), towards the job itself (JS), and the duties and tasks at work (WE) are the indicators for excellence at the workplace and internal stakeholder orientation. Therefore, the current study aims to find evidence for the following research question. What are the internal consequences of corporate governance in hotels in Turkey, where employee attitudes are one of the core sources of the competitive advantage?

Brief tourism portrait of Turkey

Turkey at the connection point of Europe, Africa, and Asia, has a land of 780.000 square kilometers and a coastline of 8333 km. Turkey playing the role of a transition culture between the East and the West, forms a cultural bridge between Europe and Asia, due to its critical geo-politic location (Kabasakal & Bodur, 2002). However, the site is essential strategically for international tourism (Alipour, 1996). Apart from Istanbul, the tourism of Turkey mostly clusters in the coastal regions of the Mediterranean and the Aegean (Tosun et al., 2003). Based on the report of Tourism Strategy Turkey 2023, the top priority is on the investment and progress of tourism in the cities where

a corridor can be created between sites (Ministry of Culture & Tourism, 2007). The regions attract countless tourists, potential visitors, and tourism investments along with a sustainable perspective (Nazli, 2016).

Turkey attracts more than 30 million tourists per year and it is the tenth most visited country in the globe (WTO, 2017) and the sixth most visited country in 2018 (WTO, 2019). Since the occurrence of the incentive law in 1982, the number of visitors to Turkey has soared by almost 20 times and the tourism earnings have flourished by 60 times, and due to this progress, the incentives supplied to the tourism establishments have a significant role (Dincer et al., 2015). Newly opened hotels, especially four and five-star chain hotels in the country stimulates the conference and expo tourism in addition to the sea, sand, and sun tourism (Timor, 2011). Its great appeal and attractiveness led to increased accommodation provision in five-star hotels and the bed capacity increased that comes with affordable prices, due to the advances in hotel constructions (Okuyucu, 2013). The evolution and expansion of the Turkish hotel industry remain pivotal to the growth of tourism and business travel (WTO, 2017). Due to the development of the Turkish hotel industry, the work-related excellence factors and attitudes towards the work will be essential for the employees to understand the tourism establishments' perspectives and serve the customers in a better way.

HYPOTHESES DEVELOPMENT

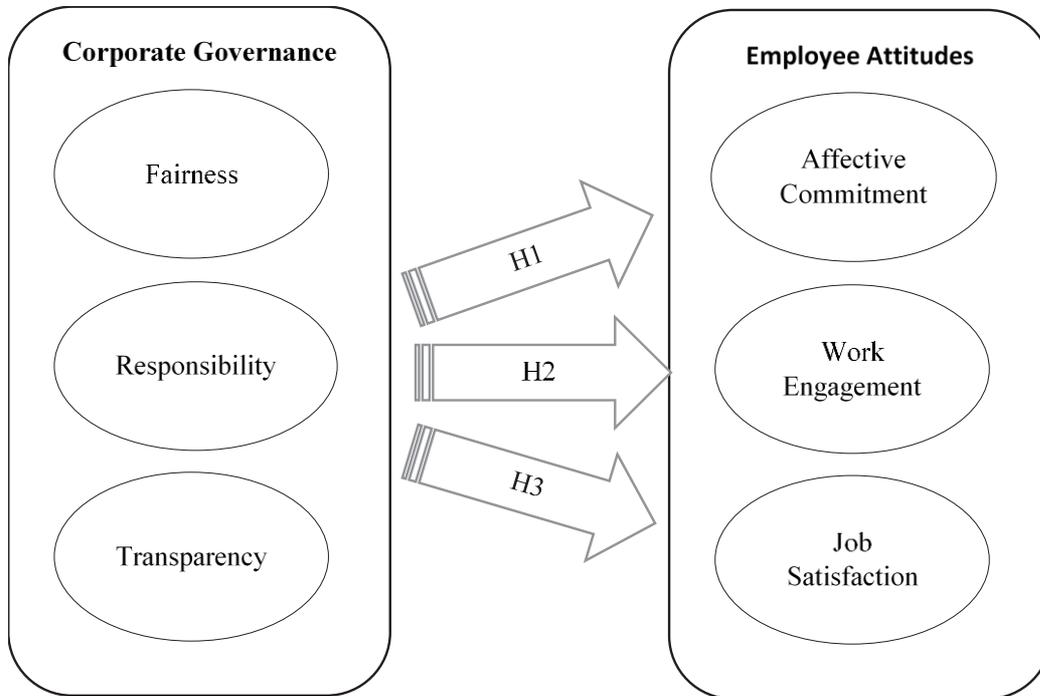
Fairness and employee attitudes

From the fairness perspective, the employees wish to be treated fairly in business relations and their wishes influence the standards of work motivation (Chen et al., 2013). To OECD (2015), the fairness of CG is constructed for the shareholders to treat them equally compared with all other shareholders who have larger shares or decision-making rights. Fairness refers to a stakeholder's level of perception of being treated equally compared to other stakeholders (Sherf & Venkataramani, 2015). Moreover, the organizations' degree of fairness is important for the other stakeholders, including society and employees in the public eye (Botha, 2015). However, the employees also perceive a management principle of internal governance. The employees' positive perceptions towards fairness may likely affect the employee work-excellence that may sustain the healthy results at the work-settings. Hsiao et al. (2015) mention that the employees' work-related excellence depends on the applications of ICG in their hotels. Accordingly, the first of the research hypothesis is as follows:

Hypothesis 1. Fairness has a positive effect on employee attitudes.

of CG is pivotal for the national economic performance and investor confidence. Regulator bodies in Central

Figure 1: Research Model



Responsibility and employee attitudes

CG emphasizes the responsibilities of decision-makers towards their shareholders, customers, employees, and other stakeholders (OECD, 2015; Botha, 2015). The responsibility dimension of CG provides the appropriateness of organizations' activities and decisions of managers and the board of directors to the regulations and community. Top managers, who are responsible for their targets that are set by the organizational framework, influence the attitudes of the stakeholders (OECD, 2004), mainly the attitudes of their employees in terms of governance (Blair, 2004). Thus, the employees' level of high-performance is dependent on the governance practices of the top management (Hsiao et al., 2015), the strong engagement between managers and employees (Friedman et al., 2018), and the managers' fulfilment of responsibilities towards the interests of the organization and employees will likely to have positive effects on employees' attitudes. Accordingly, the second hypothesis of the study is:

Hypothesis 2. Responsibility has a positive effect on employee attitudes.

Transparency and employee attitudes

OECD (2015) and Chen (2004) highlight that besides the responsibility, the transparency dimension

and Eastern Europe emphasize that the priority in CG reform is the regulation of transparency (Berglöf & Pajuste, 2005). The transparency dimension of CG deals with legitimizing the performed operations and formalizing the strategic decisions through public releases or corporate reports (Salami et al., 2014). High degrees of certainty on corporate decisions also produce positive outcomes in the working environment (Musaji et al., 2020; Muntz et al., 2019). The more employees trust their organizations, the more likely they develop a welcoming attitude towards change and transparent communication (Yue et al., 2019). While employees deal with their senior-managers' objectives, they also interact with the guests, and thus the guests interpret the excellence of the leadership regarding the healthy results on employees' work-related attitudes. When the case is a non-listed service organization, such as a four-star or a five-star hotel, transparency becomes an issue for the employees. The employees not only deal with their managers but also interact with the guests, and the guests commentate on the quality of the hotel management regarding the attitudes of employees' perceptions. The study of Hsiao et al. (2015) also emphasizes that the employees' work-related excellence depends on how the CG standards apply in the hotel settings. As a result, the third and the final hypothesis of the study is:

Hypothesis 3. Transparency has a positive effect on employee attitudes.

METHODOLOGY

Sample

To test the hypotheses of this research as illustrated in Figure 1, the data of the study is self-reported and it is from the employees of the hotels operating in the Aegean Region of Turkey. After contacting the academicians to make sure questions are satisfactory and well-prepared, a pre-test is applied to 64 employees who work in four and five-star hotels. After applying ICG and work-related excellence scales to samples, the reliability test is performed and Cronbach alpha is over .90. Thus, the reliability of each construct is more than the expected value of .70 (Hair et al., 2010). Based on conceptual and applied research, the expressions, and scales used in the survey have conceptual, content validity. The main approach is personally contacting the authorized senior managers and getting their permissions to conduct the survey. The contact information of these managers is obtained from the human resource departments of the selected hotels. Stratified sampling technique from one of the probability sampling techniques (Hair et al., 2010) is employed to choose the types of hotels in the region, assuming that the hotels which have four-stars and five-stars have corporate governance practices. As a result, among 46 four-star and five-star hotels in total, 224 hotel employees from 21 hotels participated in the survey after five months of data collection in the field in 2015. Eleven of the hotels have four-stars and the remaining 10 of them have five-stars.

Measures

As work-related excellence factors, Allen and Meyer's (1990) affective commitment items, Bakker and Demerouti's (2008), Karatepe and Olugbade's (2009) work engagement items, and Hackman and Oldham (1974, 1980)'s job satisfaction items are used. As ICG, the items are developed and tested through the factor analyses as in Table.3. All measures use Likert Scales with anchors Strongly Disagree (=1), and Strongly Agree (=5). For the analyses, SPSS 15.0 and EQS 6.1 statistical programs are used.

RESULTS

Table.1 presents the participants' features in detail. Besides, 69 percent of the sample is male and 47 percent of the sample is between 26 and 35 years old, and 53 percent of the respondents have less than 5 years of work experience. Close to half of the respondents have a high school degree and the vast majority of the respondents

work at the food and beverage departments, and 79 percent have a lower middle income.

Table 1: Sample Characteristics

| <i>Demographics (n=224)</i> | <i>Percentage</i> |
|--|-------------------|
| Gender | % |
| Female | 31 |
| Male | 69 |
| Age | % |
| Up to 25 | 39 |
| 26-35 | 47 |
| 36-45 | 10 |
| 46 or older | 4 |
| Work experience in the sector | % |
| <5years | 53 |
| 5-10 years | 29 |
| 11-15 years | 12 |
| 16 years-above | 6 |
| Education background | % |
| Primary school | 9 |
| Middle school | 17 |
| High school | 43 |
| Undergraduate | 27 |
| Master/Ph.D. | 4 |
| Department | % |
| Purchasing | 2 |
| Front Office | 16 |
| Technical Service | 3 |
| Housekeeping | 9 |
| Sales and Marketing | 6 |
| Accounting and Human Resources | 6 |
| Food and Beverage | 45 |
| Other (Guest Services, CRM, SPA, Security) | 13 |
| Income level | % |
| Lower Middle Income | 79 |
| Middle Income | 18 |
| Upper Middle Income | 2 |
| High Income | 1 |

Cronbach's alpha scores, and descriptive statistics

For each construct, Cronbach's alpha tests resulted in much higher values than the expected value of .70, which shows that the internal consistency of each measure is high and reliable. Table.2 presents the descriptive statistics (mean, standard deviation, and Alpha scores) of each variable in detail.

Factor Analyses

Table.3 and Table.4 show the values of ICG and work-related employee attitudes with varimax rotation of the principal component matrixes, and the variables with having factor loadings .50 and higher are employed (Hair et al., 2010).

Table 2: Mean, Standard Deviations, Cronbach's Alpha Scores and Correlations

| Variables | Mean | S.D. | Alpha | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
|------------------|------|------|-------|------|------|------|------|------|------|------|
| Fairness | 3.73 | 1.02 | .867 | .717 | .658 | .634 | .653 | .445 | .517 | .427 |
| Responsibility | 3.71 | .967 | .847 | | .734 | .710 | .722 | .493 | .563 | .404 |
| Transparency | 3.66 | .890 | .836 | | | .574 | .626 | .466 | .568 | .362 |
| Job Satisfaction | 3.70 | .853 | .923 | | | | .645 | .563 | .530 | .480 |
| Org.Com. | 3.51 | .884 | .880 | | | | | .483 | .641 | .492 |
| Dedication | 4.02 | .889 | .857 | | | | | | .545 | .445 |
| Vigor | 3.87 | .812 | .844 | | | | | | | .534 |
| Absorption | 3.59 | .875 | .800 | | | | | | | 1 |

All correlations are significant at $p < .001$

To lessen a potential bias, first, the assurance over the confidentiality and anonymity during data collection is important, later following the procedural and statistical solutions to avoid the matter of Common

unidimensionality of the scales. The resulted factor structures are in line with the eigenvalue cutpoint of 1 for each of them. For the convergent validity, the factor loading scores of observed variables onto

Table 3. Confirmatory Factor Analysis Results of Internal Corporate Governance

| Items | FL |
|--|------|
| Fairness | |
| Job description and its distribution to employees are fair in our department. | .786 |
| My manager treats everybody fairly in our department. | .766 |
| Top management is fair to all employees in their activities. | .766 |
| My manager gives importance to the right to gather and examine information. | .694 |
| Responsibility | |
| Owners fulfill their responsibilities to their employees. | .731 |
| The managers of my company are professionals. | .730 |
| My manager is a responsible person. | .697 |
| My organization sets a target, which is appropriate for society's values and laws and makes a point of reaching these targets. | .603 |
| Transparency | |
| My organization presents information about the organization in the electronic environment. | .834 |
| My organization gives importance to auditing activities. | .660 |
| My organization explains the publication of its organizational activities thoroughly. | .653 |
| My organization has a strategy to present information to public opinion. | .567 |
| The published information is dependable and understandable. | .565 |
| Total Explained Variance= 67.695 | |

Method Variance (CMV) according to the literature (Lindell & Whitney, 2001; Podsakoff et al., 2012) is a necessity. To test the CMV through Harman's one-factor test, all items of the study are subjected to factor analysis. The results showed that common method bias was not a major matter. Furthermore, the data is submitted to confirmatory factor analysis (CFA) for the validity of the measures. The CFA indexes in Table.5 show the good fit of data and the factor-model, which gives evidence that the validated measures are less sensitive to CMV (Doty & Glick, 1988). As a result, CMV is not an issue. Each of the theoretical constructs and each of the single dimensions of the respective multidimensional constructs is submitted to principal factor analysis to test the discriminant validity and the

latent ones are examined, each of the observed variables significantly has a significant association on its respective latent variable that provided evidence of the convergent validity. The following variables affect the factor structure negatively and therefore, they are excluded from the confirmatory factor analysis. The variables are; OC (I can commit to another organization just like I can to this organization), AB (Time flies while working), DE (My job is tough), JS (My salary and side benefits satisfy me. The money I earn is fair for what I do).

Table 4: Factor Loadings of Employee Attitudes

| Items | FL |
|--|------|
| <i>Affective Commitment</i> | |
| I feel as if this organization's problems are my own. | .639 |
| I feel like "part of the family" at my organization. | .634 |
| I feel "emotionally attached" to this organization. | .631 |
| I feel a strong sense of belonging to my organization. | .630 |
| I would be very happy to spend the rest of my career with this organization. | .621 |
| This organization has a great deal of personal meaning for me. | .597 |
| I enjoy discussing my organization with people outside it. | .519 |
| <i>Vigor</i> | |
| At my job, I feel vigorous. | .657 |
| At my job, I am very resilient, mentally. | .636 |
| At my work, I feel bursting with energy. | .613 |
| I can continue working for long periods at a time. | .594 |
| When I get up in the morning, I feel like going to work. | .592 |
| At my work, I always persevere, even when things do not go well. | .545 |
| <i>Absorption</i> | |
| When I am working, I forget everything else around me. | .669 |
| I feel happy when I am working intensely. | .572 |
| It is difficult to detach myself from my job. | .557 |
| I am carried away when I am working. | .517 |
| <i>Dedication</i> | |
| My job inspires me. | .644 |
| I find the work that I do full of meaning, purpose. | .637 |
| I am proud of the work that I do. | .632 |
| I am enthusiastic about my job. | .597 |
| <i>Job Satisfaction</i> | |
| At work, the quality of supervision and auditing is good. | .771 |
| My manager shows me respect and fair treatment. | .697 |
| There is an opportunity to help my coworkers. | .686 |
| My coworkers and the people, who I interact with, satisfy me. | .685 |
| My job provides personal development and a chance to get promoted. | .666 |
| At work, I have the chance to get to know the people I work with. | .643 |
| There is an opportunity to compete in my workplace. | .643 |
| My job provides my security. | .643 |
| My workplace can carry out future expectations. | .642 |
| I get support from my manager. | .625 |
| While doing my job, I sense the feeling of being appreciated. | .613 |
| I can apply my independent thoughts and behaviors at work. | .499 |
| Total Explained Variance= 61.585 | |

As the results of CFA, observed variables are statistically loaded significantly both on the three latent factors of ICG and on the dependent variables. Thus, the factor analyses confirm the theoretical structure of both ICG and the work-related attitudes of employees. The ratio of chi-square to degrees of freedom being between 1 and 5 which shows that data and the null model fit each other (Marsh & Hocevar, 1985). The comparative fit index (CFI) defines the suitability of the assumed model and tested model with each other (Bentler, 1990). Normed fit index (NFI), Non-

normed fit index (NNFI), Incremental fit index (IFI) relatively compares differences between evaluated models and models in beginning, by using degrees of freedom (Bollen, 1989; Bentler & Bonett, 1980). Root Mean Square Error of Approximation (RMSEA) gives information regarding observations about whether they are appropriate for the model. RMSEA being smaller than .08 and other indicators (CFI, IFI higher than .90 and NFI, NNFI, Goodness of fit index - GFI close to .90) show that claimed model is an ideal model, findings of the CFA in Table.5 indicate good results.

Table 5: CFA Fit Index Results

| Fit Index | ICG | OC, JS, & WE |
|---------------------|-----------|--------------|
| X ² / df | 115.92/59 | 750.284/380 |
| CFI | .960 | .910 |
| NNFI | .956 | .875 |
| NFI | .928 | .838 |
| GFI | .928 | .835 |
| IFI | .965 | .913 |
| RMSEA | .063 | .067 |

Furthermore, for the second-order factor structures for ICG, a structural equation model reveals that the upper latent variable regresses on each of the dimensions of ICG. Thus, the same procedure for WE is conducted. The findings support the ICG's upper factor structure with very good results of $\chi^2=115.92$, $p=.000$, CFI=.96, RMSEA=.063. Thus, the second-order factor analyses strengthen the theoretical structure of ICG, as a result, testing the research hypotheses is possible.

The F value of the multiple regression models proves that the effects of ICG on work-related attitudes are significant. Accordingly, three ICG dimensions have joint effects on the affective commitment of hotel employees. Responsibility and transparency of ICG jointly predict the vigor and dedication. The fairness of ICG predicts the absorption dimension of work engagement. Fairness and responsibility have joint significant effects on the job satisfaction of the hotel employees.

Table 6: The Effects of Internal Corporate Governance Dimensions on Employee Attitudes

| | <i>on OC</i> | <i>on WE</i> | | | <i>on JS</i> |
|---------------------------|--------------|--------------|------------|------------|------------------|
| | Org. Com. | Vigor | Dedication | Absorption | Job Satisfaction |
| | beta | beta | beta | beta | beta |
| H1. Fairness | .241** | .138 | .139 | .265** | .245** |
| H2. Responsibility | .447** | .242** | .256** | .165 | .502** |
| H3. Transparency | .140* | .302** | .187* | .066 | .044 |
| F: | 94.103** | 43.579** | 27.197** | 18.352** | 83.093** |
| R ² : | .568 | .378 | .275 | .204 | .537 |

*p <.05 **p <.01

Pearson Correlation scores in Table.2 show that the one-to-one relationship of each ICG dimension with employee attitudes is significant. Significant correlation scores provide good evidence for testing the hypotheses that each of the ICG dimension is ceteris-paribus positively related to each of the employee attitudes. Moreover, because of the aim of the study of examining the effects of ICG on the work-related excellence factors, Table.6 presents the results of the five distinct multiple regression models. Accordingly, in Table.6 the joint effects of ICG dimensions are in the first column, and the dependent variables take place from the second column to the sixth, beginning from on OC, on the three dimensions of WE (vigor, dedication, and absorption) and the JS. Each of the five regression models' F values and R square scores are at the last row in Table.6 respectively.

Based on the findings of the multiple regression models, the first hypothesis (H1) is partially supported. Fairness has significant effects on affective commitment, absorption, and job satisfaction. Next, the second hypothesis (H2) is the responsibility through ICG has an association with affective commitment, vigor, dedication, and job satisfaction. Finally, the third hypothesis (H3) is also partially supported that transparency has positive effects on employee attitudes of affective commitment, vigor, and dedication. Furthermore, the sub-factors of ICG have significant associations on the employee attitudes that are presented in Table.6.

DISCUSSION

Based on the study results, it is to the benefit of the four-star and five-star hotels when they show greater fairness to their employees along with ICG applications so that their affective commitment to

the organization, the way they absorb their jobs, and their level of job satisfaction increases. Ways can be searched to boost vigor and dedication of employees in the hotels through fairness. The managers' fulfilment of responsibilities towards the interests of the organization and employees have positive influences on employees' attitudes. Through ICG, if the responsibilities are well taken care of, the employees' affective commitment, vigor, and dedication towards the job and tasks, and job satisfaction will be better than before, which is what the top managers are looking for "*high performing employees*". However, Hsiao et al. (2015) highlight the dependence of the employees' level of high-performance on governance practices. Transparency plays a partial role in supporting "*transparency has a positive effect on employee attitudes*". On the other hand, the study of Yue and colleagues reveal that the more employees trust their organizations, the more likely they develop a positive attitude toward change and transparent communication (Yue et al., 2019). As the front face of the hotels, the employees deal with their supervisors, communicate with the visitors, and the visitors present their opinions about the quality of the hotel management concerning the attitudes of employees' perceptions. The visitor opinions about the quality of managerial activities in these hotels might have an impact on the transparency policies of the management. Based on the research question, if the relationship between employee attitudes and ICG in four-star and five-star hotels is well-understood and applied properly, the strong relationship might bring a competitive advantage to the organization in terms of providing excellence among the rivals.

How much the hotel industry, especially the four-star and five-star hotels, is going to pay attention to the excellence of employees' work and organization related attitudes through ICG or willing to improve the working culture in the hospitality industry is important. However, Hsiao et al. (2015) also emphasize that the employees' work-related excellence depends on ICG applications in their hotels. The level of the tendency to understand the relationship between internal corporate governance and employee attitudes in the hotel industry will set quality standards as well. The awareness of middle managers who are the locomotive of the hotel industry will bring a competitive advantage to their businesses. The strong engagement between managers and employees (Friedman et al., 2018) and the managers' activities towards the interests of the hotels will have positive effects on employees' attitudes (Kim et al., 2019). In this way, these four-star and five-star hotels can re-adjust their strategies regarding ICG dimensions and excellence frameworks to reach healthy outcomes.

OECD (2015) and Chen (2004) point out that high degrees of certainty on corporate decisions produce positive outcomes at work. That is why the transparency dimension of CG is important for the economic performance of the hotels. The employees not only deal with the managers but also the guests. Then the guests make a critique concerning the attitudes of the employees and the hotel. Establishing high standards concerning the transparency boosts the affective commitment, vigor, and dedication for the hotel employees. However, the study of Jiang and Luo (2018) also reveal that transparent organizational communication influences the employees' trust toward the organization and their work engagement.

CONCLUSION

This study points out the importance of internal corporate governance for investing in the excellence of employees' work and organization related attitudes that sustain the high-performing working-culture in hospitality organizations. The internal corporate governance and consideration of employee attitudes through the literature and the lack of evidence on the effects of ICG on employee attitudes make this study unique. Another contribution of this study is that the literature lacks a self-reported survey on ICG. A self-reported survey is essential not only for the researchers but also for the practitioners to reformulate the strategies regarding business ethics, corporate governance, and the excellence frameworks.

The study grounds from its theoretical roots from the equity theory and the events theory, besides, the growing body of literature on corporate governance, excellence frameworks, healthy organizations, stakeholder orientation, and happiness at work converges into the motives of our research, and the significant roles of employees to their organizations. As to the equity theory, the employees wish to be treated equally and the level of fairness and emotional connection with the organization will define their actual performance.

The empirical data of this research fundamentally revealed that the hotel employees of four-star and five-star hotels operating in the Aegean Region of Turkey overt better attitudes when their senior managers treat them responsibly, fairly, and transparently. In turn, especially in hotel settings, the attitudes along with the motivation of the hotel employees are vital for the satisfaction of the guests and for providing high-quality service. Therefore, the hotels must have managers who treat their employees properly in a way to produce efficient and effective results and to fulfill the needs and expectations of their guests. In other words, the connection between positive attitudes of employees

and the senior managers' fairness, responsibility, and transparency towards them and the hospitality organization is substantial for sustaining better services for the guests and establishing work-related excellence factors for the employees.

To increase the high performance of employees in service industry organizations, especially for hotels, some managerial implications may be essential; providing information about the policies and business practices, creating an equal psychological distance with all employees, acting responsibly in applying the procedures, and sharing their outcomes fairly. Therefore, the top managers of the hotels can contribute to workplace excellence by investing in internal corporate governance practices, which may help to accomplish a more decent working atmosphere and happiness at work for both the employees and the guests. This study is highly relevant in today's business world, as tourism and hospitality organizations are under great pressure to adopt the governance principles and to prove to their stakeholders that their governance is in their best interest. The study is also important in the implementation of business ethics by internally adapting the corporate governance principles for non-listed service organizations to gain and sustain competitive advantage through their human resources by a mechanism for an excellence framework.

The excellence frameworks such as the European Business Excellence Framework or the Baldrige of the USA stress effective corporate mechanisms to maintain competitiveness through stakeholder orientation. This type of mechanism can fully comprehend, effectively manage, and secure the needs of the stakeholders along with the organizational policies, work-related practices, and excellence efforts of the top-level management. Therefore, understanding the corporate mechanism including the work-related excellence factors is crucial not only for the hotel employees but also for the senior managers who lead the hotels by presenting their leadership.

The research specifically pays attention to the influences of corporate governance practices on work-related attitudes in the hotel industry from selected category hotels, rather than three-star hotels and less. For this research, the hotels which have three-stars and below are not selected because they do not have corporate governance practices due to their star category and size, and will not be suitable for our research purposes. For future studies, chain hotels can be analyzed by paying attention to different work-related attitudes and their relationship with the control mechanisms to obtain workplace excellence. The strategy-making processes may provide interesting evidence with the moderation

of ICG on work or organizational related outcomes of the employees, as they are one of the key stakeholders in the implementation stages of the strategic plans. A similar study can be performed by considering other stakeholders such as tourism agencies that their locations are out of the hotel premises, but they provide the services of incoming and outgoing operations. Middle managers have a pivotal role between the top management and lower-level management, therefore their moderator roles in organizations can provide in detail insights on the effectiveness of internal corporate governance.

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