Attention-based View Approach to the Use of Performance Measurements to Drive Organizational Performance

Dr.Chai Ching Tan

Siroj Anomasiri

Lecturer of School of Management,

Mae Fah Luang University

ABSTRACT

Attention-based View (ABV) has been a neglected stream of thought in performance measurement system. This research synthesizes and integrates the fragmented literature on features of attention-based advantages of performance measurements, and applies using performance measurements as platform for attention that drives resource investment and appropriate behaviors to meet performance expectations. The research exploits empirical data obtained from star-classified hotels in Myanmar, with the assistance of the Ministry of Hotels and Tourism. The model, accompanied by three hypotheses, was validated by the use of structural equation modelling (SEM). The discussion leads to share the concepts of many important theories pertaining to the disciplines of performance measurements, such as theories of stimulus-response (S-R) and JD-R (Job Demand-Resource), cognitive theory of behavioral control, and institutional theory and logics of performance measurement systems (PMS). As such, this research provides a theoretical and practical base for performance measurement systems to be aligned to human resource management (HRM) through the JD-R concept, and activity-based costing which is illustrated by the model itself. The S-R model of performance measurements allows the performance measurement systems to exploit organizational behaviors to stimulate effective behaviors needed.

Keywords: Attention-based View, Performance Measurement, Hotel Business, Job Resource-Demand (JD-R) Model

บทความวิจัย

การวัดและประเมินผลงานโดยใช้เกณฑ์ความใส่ใจในการขับเคลื่อนองค์กร

ดร.ชัย ชิง ตัน
ศิโรช อโณมะศิริ
อาจารย์ประจำสำนักวิชาการจัดการ
มหาวิทยาลัยแม่ฟ้าหลวง

บทคัดย่อ

การวัดและประเมินผลงานโดยใช้เกณฑ์ความใส่ใจ (Attention-based View: ABV) เป็นแนวคิดที่เคยถูกละเลยในการนำมาใช้ปฏิบัติจริง งานวิจัยนี้จึงได้ทำการสังเคราะห์และบรรยายการส่วนประกอบย่อยของคุณลักษณะที่เป็นข้อได้เปรียบของ ABV เพื่อใช้ในการวัดและประเมินผลงานโดยใช้ความใส่ใจ (Attention) เป็นตัวขับเคลื่อนการลงทุนในทรัพยากร และพฤติกรรมที่เหมาะสม เพื่อให้ได้ผลการปฏิบัติงานตามที่คาดหวัง โดยงานวิจัยได้ใช้ข้อมูลเชิงประจักษ์จากธุรกิจโรงแรมที่ได้รับการประเมินคุณภาพตามระดับความโดดเด่นของการให้บริการภายใต้การสนับสนุนและความร่วมมือกับกระทรวงการท่องเที่ยวและโรงแรมของประเทศเมียนมาร์ แบบจำลองประกอบไปด้วย 3 สมมติฐาน ซึ่งได้รับการตรวจสอบความสมเหตุสมผลโดยการใช้แบบจำลองสมการโครงสร้าง (Structural Equation Modelling: SEM) มาใช้ โดยการอภิปรายนำไปสู่การแบ่งประเภทข้อมูล แนวคิดทางทฤษฎีที่หลากหลายและมีความเกี่ยวข้องสัมพันธ์กับ “หลักการการวัดและประเมินผลงาน” อาทิเช่น ทฤษฎีการกระตุ้นและการตอบสนอง (Theories of Stimulus-response: SR) ทฤษฎีความต้องการและแหล่งแรงงาน (Job Demand-Resource: JD-R), ทฤษฎีกระบวนการรับรู้การควบคุมพฤติกรรม, (Theory of Cognitive Behavioral Control) และตรรกะของระบบการวัดและประเมินผลงาน (Performance Measurement System: PMS) งานวิจัยนี้จัดทำโดยนำทั้งภาคทฤษฎีและการนำไปปฏิบัติจริงของระบบการวัดและประเมินผลงานที่สอดคล้องกับการบริหารงานทรัพยากรบุคคล (HRM) ภายใต้แนวคิดเรื่อง JD-R และต้นทุนกิจกรรม (Activity-based Costing: ABC) นอกจากนี้ แบบจำลองการกระตุ้นและการตอบสนองของการวัดและประเมินผลงาน (S-R Model of Performance Measurement) ยังทำให้ระบบการวัดและประเมินผลงานสามารถนำเรื่องพฤติกรรมเข้ามาใช้เป็นตัวกระตุ้นการสร้างพฤติกรรมที่มีประสิทธิภาพอันเป็นที่ต้องการขององค์กรได้อีกด้วย

คำสำคัญ: เกณฑ์ความใส่ใจ การวัดและประเมินผลงาน ธุรกิจการโรงแรม แบบจำลองความต้องการและแหล่งแรงงาน

Introduction

Uncertainty Principle is the foundation of quantum mechanics (Das, 2013), which advocates that observers to an experiment can clearly influence the outcomes of the experiment (Tan, 2002). This empirical reality can apply to the usage of performance measurements as the invisible observer in influencing the outcomes of the implementation of a business or functional strategy, such as service innovation. Taking on this contemporary scientific position, Tan (2006a, b, c), and in other occasions (Tan, 2016), exploits the mantra of "what gets measured gets managed" to various management studies, i.e. strategic and service management, branding, social entrepreneurship and corporate social responsibility. From a psychological perspective, taking measurement of performance may not be a motivator, but it is certainly an enabling or attention-inducing platform for sense making and behavioral changes. Taking measurements of an organizational performances and what goes around puts things on the radar chart, which helps to prevent undesired phenomena to creep silently to influence organization negatively, while at the same time builds phenomenological intelligence (Tan, 2017a,b). In addition, taking measurement is a catalyst or ingredient for attention of managers and employees, and clearly this can prevent repeating the "Parable of the Frog" when things important for attention become unnoticed:

"If one is sadistic enough to put a frog in a pot of warm water and then slowly heat the water, the frog will not detect the incremental temperature change and will boil to death. The implication is that we're just like frogs. But we don't have to be. While the frog may not have processes at its command that allow it to monitor the very slow temperature change we can. We have available to us both heat sensors and light meters. If we want to take regular readings, we can see when the heat is rising and when the light is becoming brighter. We just have to take the readings continuously and then act accordingly" (Stuart-Kotze, 2006, p. 14).

Towards this end this research aims to contribute towards the Attention-based View (ABV) of firm which highlights the attention allocated to performance measurements in influencing firm behaviors, and thus extends the theme of Ocasio (1997) in ABV. There are some obvious benefits of ABV, and in particular, its psychological focus which is an attempt to build a behavioral theory of strategy (Gavetti, 2012) by centralizing on the theme of "what gets measured gets managed" (Tan, 2006 a,b,c). The attention-based performance measurement construct is given a special design in the "Research Method" section. Through the attention allocated to measurement of performance and monitoring of the trends both within and outside, it can help to limit the cost of failure while at the same time make productive use of the lessons learned (Stuart-Kotze, 2006). The attention eventually leads to develop a "communicative competence" (Habermas, 1984), which according to Foucault (1979), states that before something can be governed or managed, it must first be known, or paid attention to. Attention

through connecting to new knowledge, according to Kim, Kim and Foss (2016), can better develop firm's absorptive capacity which demonstrates the ability of firm to "recognize the value of new information, assimilate it, and apply it to commercial ends" (Cohen and Levinthal, 1990, p. 128). Accordingly, the purpose of this research is: *to propose and validate a model, rooted in attention-based view, that explains the interrelationships between service performance measurements and the resources, service innovation behaviors and hotel performance.*

The accomplishment of this research objective would provide a theoretical and practical base for performance measurement systems to be aligned to human resource management (HRM) through the JD-R concept, and activity-based costing which is illustrated by the model itself. The S-R model of performance measurements allows the performance measurement systems to exploit organizational behaviors to stimulate effective behaviors needed. To accomplish this research objective, a hotel industry case, which can be conveniently accessed and studied by the author, through available contacts with the Myanmar Ministry of Hotels and Tourism, is taken as the empirical validation platform. In particular, service innovation behavior is emphasized, which can, practically, be evidenced in the new service techniques and methods implemented, creative ideas, and even improvement of workable processes for developing new ideas (Hussain, Konar, and Ali, 2016). In addition, the derivative outcome in addressing the research objective is the validation of the driver role of resources in service innovation behavior.

Literature Review

As Yang (2012) illustrated, hoteliers need not only to constantly in search of offering unique values to customers, but also to consciously keep up with the competitiveness requirement and trends, and their performance status quo. Numerous theoretical means are presented in the literature to handle competitiveness expectation that aims to lead to hotel performances and success.

First, it is important organizations have clear strategic direction in order to prevent from being "stuck in the middle," which puts performance measurement at the center of organizational focus (Tan, 2006a,b,c). Second, organizations can take appropriate attention or sense making of the structure of industrial forces so that they can shape the threats and turn them into opportunities through strategy initiation and investments – essentially a structuralist approach to strategy development (Porter, 2006). Third, as an approach in service innovation, Kim and Mauborgne (2005) introduce a re-constructionist paradigm to the theory of competition, which serves to prevent organizations from falling into the structuralist traps of the normative rationing. Specifically, the "Six-Paths Framework" concept is introduced which facilitates the organizations to sense beyond the current industry boundary, including time and space constraints, for innovative ideas and thus generation of values for the customers

and the organizations. Instead of demarcating the structuralist and re-constructionist approaches to strategy development, Figure 1 shows the harmonious interceptions of them, which opens up the future research opportunities to intercept resource-based view (RBV), behavioral theory and market positioning theory of firms.

Model given in Figure 1 serves as the the context of attention which embraces the six paths of attention (see also the measurement instrument), to influence resource commitment, service innovation behaviors and firm performance. Adapted from Ocasio (1997), Ocasio and Joseph (2005) and Cho and Hambrick (2006), who follow the behavioral theory of firm originated in Simon (1947) and March and Olsen (1967), attention of firm, as the theme of this research highlights, is accomplished and shaped not by organizational goals but by the firm's service innovation issues and initiatives. The use of performance measurements, in decisions making and behavioral execution, is not only applicable to human beings and organizations, but at machines, automation systems and natural organism levels. For instance, Srivastava, Sharma and Singh (2012) use measurement and fuzzy control mechanisms as soft computing diagnostic system to help patients with diabetes, by realizing that "diabetes is a medical disorder characterized by varying or persistent high blood sugar level, caused by either lack of or resistance to insulin" (p. 22). The role of performance measurements is not only to adjust deviations from expectation or ideal conditions of the focal system, but it also possesses the so-called "negentropy property" of a system (in systems science) to generate the necessary positive energy in order to counteract the negative dissipation of energy towards disorders (Tan, 2012; Tan and Arsirapongpisit, 2002) – That is, to enable the hotels to sustain performance.

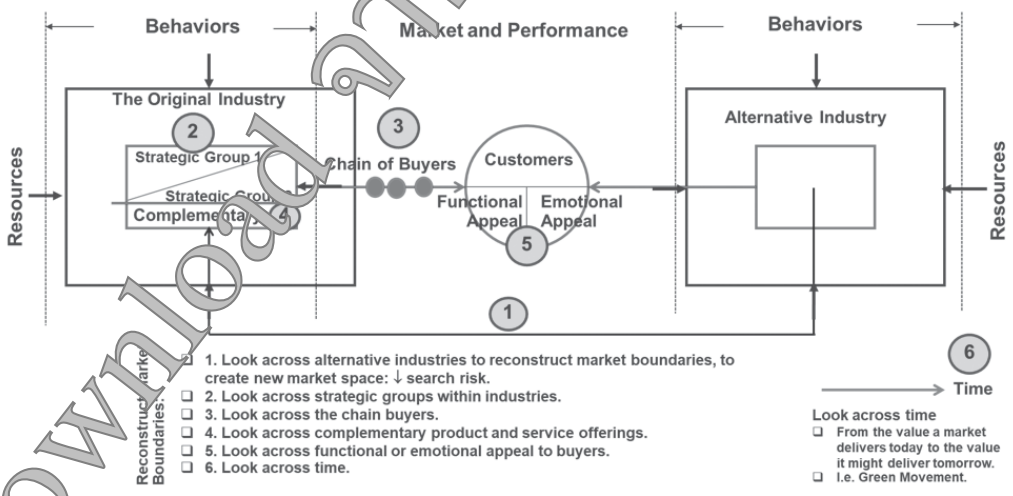

Figure 1: Merging Structuralist and Re-Constructionist Approaches to Strategy Formulation
(Source: Developed for this Research)

Hotels use performance measurements and feedbacks to help them organize their experiences, in terms of cognitive model (Tan, 2016), which aligns with Hambrick's notion of the Upper Echelons Theory aimed in changing manager perceptions for the benefits of the organizations through influencing their values, cognitive models, cognitive styles and personality, and observable experiences of managers. Similar arguments can also be found elsewhere, for instance, in Coveys (1990), Garratt (1995), Tan (2017a,b), and Wells (1998). There are other theories which can be used to explain the benefits and functions of performance measurements, such as, agency theory, goal-setting theory, neo-institutionalism theory, in affecting people's motivation towards the achievement of strategic objectives (Papalexandris, Ioannou, and Prastacos, 2004), and in influencing coordination and control (Cruz, Scapens, and Major, 2011), both within the organization and beyond the organization (Franco-Santos, Lucianetti, and Bourne, 2012), people's strategic focus, or attention (Kim et al. 2016), citizenship behavior (Burney, Henle, and Widener, 2009), mental model building (Hall, 2010), organizational learning (Tan, 2006a,b,c), and strategy and communication processes (Kaplan and Norton, 2001).

Seeing from the systems science perspective of the Uncertainty Principles of Quantum Mechanics, it is reckoned that while measures induce behaviors of the participants, the behaviors of the participants equally induce and mold reality which changes the measures (Tan, 2002). The tight interrelation between measures (or observations) and people behavior essentially bring forward the essential concept of a second-order approach to social systems (Scott, 2001), which confirms the essential theme of Gestalt psychotherapy theory centralizing on the role of sense-making in meaning-making of the hotel organizations. Thus, performance measurement, when viewed through lens of systems science, can be reckoned as a web of active interaction filled with positive energy and capability to create corporate up-lifting sensation for challenges and high performance. Sharing the similar structure of Figure 1 and based on the above discussions, the conceptual model is thus developed, as shown in Figure 2, being accompanied with the following hypotheses:

- Hypothesis H1: Service performance measurement can significantly explain the variance in service innovation resource.
- Hypothesis H2: Service innovation resource and service performance measurement will both significantly explain the variance in service innovation behavior.
- Hypothesis H3: Service innovation behavior and service performance measurement will both significantly explain the variance in hotel performance.

In other words, H1 defines the span of the influence of attention enabled by performance measurements and provides the S-R model of performance measurements which allows the performance measurement systems to exploit organizational behaviors to stimulate effective behaviors needed. As lengthily discussed in Stuart-Kotze (2006), behaviors are the major determinant

of firm performance; that is, organizations need to demonstrate the ability to adapt their behaviors to changed circumstances in order to deliver performance. The changed circumstances are subsequently translated into job demand i.e. in terms of service innovation, which is matched with the job resources attributable to develop service innovation – a theme of the Job Demands-Resource (JD-R) model (Demerouti, Bakker, Nachreiner, and Schaufeli, 2001). In other words, hypothesis H2 indicates that job resources that support service innovation would significantly influence employee innovation behaviors. H2 provides a theoretical and practical base for performance measurement systems to be aligned to human resource management (HRM) through the JD-R concept, and activity-based costing which is illustrated by the model itself.

Figure 2 is a logical extension of the notion that "what gets measured gets managed." In Professor Robert Sternberg's (2010) latest book *College Admissions for the 21st Century*, it is further cautioned that what is measurable must be/should be aligned with what really matters – namely, service innovation. Service innovation is often referred as its behavioral acts, known to mean novelty, new idea creation or incremental improvements of existing services that take place in the various contexts of services (Durst, Mention, and Poutanen, 2015). Adapting Witell et al. (2017), service innovation, when reasoned from a bricolage perspective, is about novel re-combination of whatever resources are at hand, that are being supported as job resources in alignment with the service innovation job demanded.

In addition, the performance measurement – being business model in coverage, as suggested by Figures 1 and 2 – is contextually sensitive, which according to the Triarchic Theory of Intelligence (Sternberg, 1985), would infer that the organizations can competitively adapt, shape and select the context or business environment that best suits their competitive advantage. Thus, Figure 2 indicates the systems advantage of performance

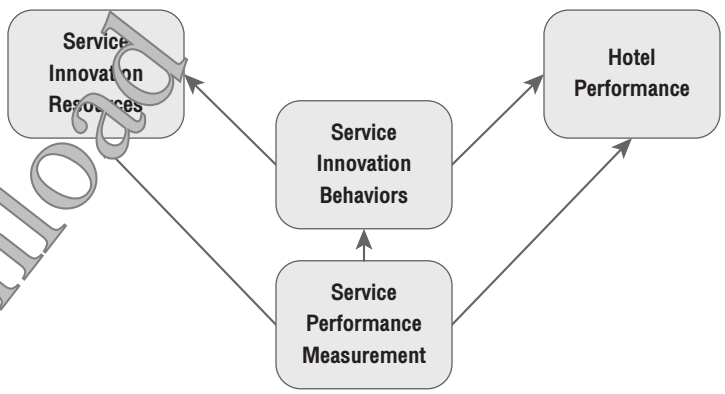

Figure 2: Attention-based View Model of Service Performance Measurement

measurement towards stimulating the structural changes of behaviors, which acknowledges the themes of ABV. As such, performance measurements can thus be recognized as attention-directing (i.e. directing to the right innovation resources) and action-generating capability (i.e. service innovation behaviors) for performance purpose.

Research Method

Population and Sampling

Myanmar is considered as a fast and accelerating emerging destination market, forecasted to grow from slightly over 1 million visitors in 2012 to about 7.5 million visitors in 2020 (Business Innovation Facility, 2017). The latest update to August 6, 2017 (Trading Economics, 2017) shows a monthly 300,159 tourist arrivals, which is at the high end of the forecast (Business Innovation Facility, 2017). According to Myanmar Tourism Master Plan 2013–2020 (Ministry of Hotels and Tourism, 2013) in 2012, there were 787 hotels, with a total of 26,221 rooms across different star-categories, of which 13.1% of all hotels are one star, 14.6% two-star, 10.5% three-star, 2.3% four-star, and just over 0.6% as international standard five star. Thus, over half of the hotels in 2012 were considered as non-star. The most popular destinations, Yangon, Mandalay, and Bagan accounted for 51.20% of total hotel rooms in Myanmar (Business Innovation Facility, 2017). Based on 11.1% of the 787 (= N) hotels, a sample size of 140, shown in the formula below (Rea and Parker, 2005, p. 148) with 20% (= p) distributed equally across each star-classification, is representative, to ±5% margin of error:

$$\text{Sample size} = \frac{Z^2(p(1-p)N)}{Z^2(p(1-p)) + (N-1)(\alpha)^2} = \frac{(1.95)^2(0.2)(0.8)\,787 \times 0.414}{(1.95)^2(0.2)(0.8) + (787 \times 0.414 - 1) \times 0.05} = 140$$

The sample is drawn from the hotels located in various places in Myanmar, mostly located in Yangon, Bagan, Mandalay and Tachileik (near Mae Sai border, Thailand), which are all supervised by the Ministry of Hotels and Tourism in Myanmar. Sampling is non-random in nature, and is accomplished with the help of the Ministry of Hotels and Tourism in Myanmar.

Measurement Instrument

The questionnaire-based survey has three parts, namely (1) demographic variables, (2) the main constructs, shown in Table 1, and (3) the typical areas of service innovation. To minimize the measurement error, the instrument is designed reliably according to the adequacy of the operational definition of the construct – that is, the questionnaire items actually reflect the theoretical meaning of the variables, given inTable 1, which conforms the construct validity requirement. In addition, the questionnaire items are reliably designed to capture the needed content validity which addresses the full content of the operational definition of the construct. Attention-based view (ABV) is applied to operationalize performance measurements, based

on a definition given by Ocasio (1997, p. 189), as "noticing, encoding, interpreting, and focusing of time and effort by organizational decision makers on issues and answers". The issues of this research are related to service innovation, such as pertaining to new service ideas, or feedback to identify possible improvement opportunities as shown in Table 1. To create positive effect on the development of innovations, Rodriguez, Doloreux and Shearmur (2017) show a need for variety in the use of resources. A suitable operationalization of service innovation resource commitment is based on adapting the Job Resources-Demand (JR-D) concept – that is, to succeed, organizations should increase job's demand (for service innovation), while simultaneously provide the relevant resources (Urien, Osca, and Garcia-Salmones, 2017). In this research, the job of service innovation expects resources such as information sharing, brainstorming and employee participation, training and teamworking, working environment, manpower, leadership role and resources needed to develop new services, as shown in Table 1. Within the context of this research, service innovation behavior is operationalized to characterize behaviors, i.e. new production or service methods to signify novelty, which is facilitated by dynamic shifts in capabilities and service ideas (Stringer, 2000). In other words, service innovation relevancy underpins on the notion of innovation as about newness (Rogers, 1983), being embedded and manifested in, for instance, new ways of doing things (Schumpeter, 1917), new and marketable products and services (Langelman and Maidique, 1996), new problem-solving idea (Kanter, 1983), and new operations technique (Hurly and Hult, 1998). Consistent with the market-led theory of competition, hotel performance is operationalized by service differentiation and meeting of new customer demands, which is associated with growth and market expansion (Shaw, 2012).

The questionnaire design and its reliability evidences are summarized in Table 1, which matches the requirement as stated in Nunnally (1978).

Table 1 Questionnaire Design and Its Reliability Evidence

Questionnaire Construct and Items	Mean	σ	α if item deleted
Attention-based Performance Measurement: *Adapted from the attention based view (ABV) of the firm (Ocasio, 1997) which is merged with the business model theme in hospitality (Aung and Tan, 2016).*			
The hotel monitors new requirements that emerge to continuously develop new services.	4.07	0.81	0.809
The hotel makes effort to monitor by looking within the hotel industry for new service ideas.	3.97	0.89	0.824

Table 1 Questionnaire Design and Its Reliability Evidence (Cont.)

Questionnaire Construct and Items	Mean	σ	α if Item deleted
The hotel makes an effort to monitor by looking at other industry for new service ideas.	3.91	0.93	0.833
We monitor customer preferences and attend to them.	4.07	0.87	0.820
Our hotel analyzes customer complaints or any unsatisfactory feedback to identify possible improvement opportunities.	4.33	0.78	0.833
Our frontline employees actively provide prompt feedback for continuous improvements.	4.15	0.83	0.798
Service Innovation Resource Commitment:			
Our hotel actively supports knowledge and technical information sharing.	3.98	0.82	0.893
Our hotel actively supports brainstorming participation of employees.	3.85	0.83	0.891
Our hotel's recruitment policy puts priority in recruiting service-oriented employees.	3.79	0.95	0.891
Our hotel provides training to foster service innovation.	3.88	0.92	0.892
Our hotel provides training to foster continuous service improvement.	4	1	0.887
Our hotel actively supports team working to promote implementation on new services.	3.93	0.81	0.886
Our hotel actively supports team working to make continuous service improvement.	4	0.77	0.887
Our hotel provides a suitable working environment for developing new services.	4	0.81	0.887
All departments and units interact well to develop new services.	4.05	0.8	0.893
All departments and units interact well to make continuous service improvement.	4.12	0.67	0.89
Our hotel dedicates some resources to developing new services.	3.98	0.86	0.894
The hotels current manpower is sufficient for the new services to be developed.	3.52	1.09	0.898
Out hotel actively develops leadership role in each department and unit.	4.05	0.84	0.890
Service Innovation Behavior:			
New service concept is gradually being introduced in our hotel.	3.69	0.87	0.913
Our hotel has adopted radical new service concepts on gradual basis.	3.52	0.83	0.924
Our service concept adapts also to local culture theme.	3.84	0.90	0.920
Each new service concept is implemented with full commitment.	3.95	0.84	0.915

Table 1 Questionnaire Design and Its Reliability Evidence (Cont.)

Questionnaire Construct and Items	Mean	σ	α if item deleted
The success of new service always involves an integrative effort from different stakeholders.	3.69	0.84	0.914
Our hotel makes continuous improvement on service perspectives.	4.17	0.71	0.914
Occasionally our hotel implements some radically new service concepts.	3.89	0.85	0.913
Our hotel usually generates new service ideas.	3.93	0.84	0.91
Our hotel usually implements new service ideas.	4.12	0.79	0.911
Our hotel usually finds new ways to better serve our customers.	4.15	0.78	0.912
Our hotel usually creates better service procedures.	4.14	0.77	0.912
We are always working to improve the service we give to customers.	4.39	0.72	0.915
We have specific ideas about how to improve the service we give to customers.	4.24	0.68	0.912
We often make suggestions about how to improve customer service in our hotel.	4.38	0.74	0.919
Hotel Performance:			
Our hotel has shown rapid growth in the past few years.	3.79	0.85	0.777
Our hotel is on track in our long-term growth plan.	4.17	0.75	0.764
Our new service concepts have helped to create new customer demands.	4.10	0.76	0.778
Our hotel has earned favorable brand recognition.	3.83	0.75	0.766
New service concept improves significantly the quality of our services.	3.88	0.74	0.772
Our hotel performs relatively well in the market.	4.05	0.77	0.770
Customer satisfaction is in favor of our hotel.	4.24	0.68	0.743
Our hotel has shown satisfactory customer feedback and return to use of services.	3.85	0.74	0.784
Our hotel has been able to target new market needs and expand customer base.	4.41	0.61	0.758

The Method

The Structural Equation Modeling (SEM) method is used for the statistical analysis, in which the difference between the Observed and the estimated covariance matrices are the key driver in assessing a fit of the SEM model. Statistical conclusion error, which reflects the probability that the null hypothesis has been correctly rejected, is established by Alpha, the significant value, at 0.05 level.

Findings and Discussion

Sampling Characteristics

The surveys were conducted during September–October, 2015. Although the sample size of 140 is calculated to be representative of the 41.4% of the total 787 hotels listed (which is about 325 star-ranked hotels), the valid data are contributable to only a total of 116 hotels. The participation is on voluntary basis. Out of 300 questionnaires distributed, only 116 hotels returned to the coordinator at the Ministry of Hotels and Tourism in Myanmar, at 38% participation rate. Thus, the empirical conclusion of this research has to be cautioned in the aspect that the non-response rate was not studied. Among the hotels participated, 6.9% was star 1, 12.1% in star 2, 53.4% in star 3, 20.7% in star 4, and 6.9% in star 5. The non-star hotels were excluded in the survey. The participants were consisted of 72.4% of male and 27.6% of female. Age wise, 8.6% was in the age of 18-24, 27.6% between 25 and 64, 32.7% in between 35 and 44, 10.3% in between 66 and 64, and 5.2% with age order than 64. The participants all held managerial position which represented the hotel in the survey: 25.9% as general managers (GM), 5.2% responsible human resource management (HRM), 12.1% in F&B (food and beverages), 10.3% as room division manager, 5.2% as finance manager, and others (un-specified, but managerial position) was 41.4%.

Statistical Validation of the Model

Figure 3 is the structural equation model that confirms the theoretical model illustrated in Figure 2, which leads to supporting the three hypotheses posited:

- The value of 0.71, representing the significant standardized β weight in the contribution service performance measurements, on resource commitment. These weights lead to $R^2 = 0.50$, which indicates 50 percent of the variance in resource commitment is contributed by performance measurement. This indicates that 71 percent of the contribution can be predicted. Thus, hypothesis H1 is supported.
- The values of 0.37 and 0.50, representing the significant standardized β weights, are the contributions of resource commitment and service performance measurements, respectively, on hotel performance. These weights lead to $R^2 = 0.62$, which indicates 62 percent of the variance in hotel performance is contributed by both resource commitment and hotel performance. This indicates that 62 percent of the contribution can be predicted. Thus, hypothesis H2 is supported.
- The values of 0.81 and 0.06, representing the significant standardized β weights, are the contributions of resource commitment and service performance measurements, respectively, on service innovation behaviors. These weights lead to $R^2 = 0.74$, which indicates 74 percent of the variance in the service innovation behavior is contributed by both resource commitment and

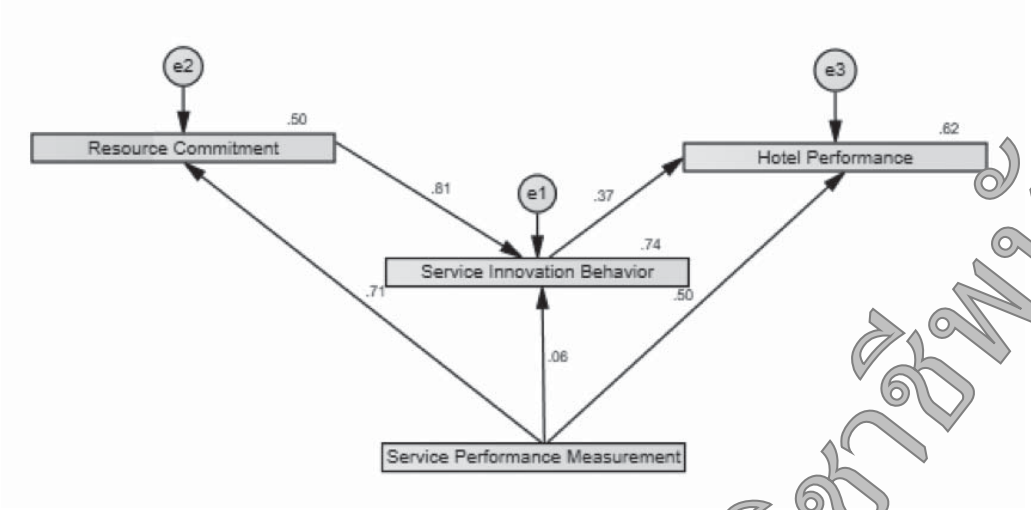

Figure 3: Structural Equation Model for Attention-based Advantage of Performance Measurements

performance measurement. This indicates that 74 percent of the contribution can be predicted. Thus, hypothesis H3 is supported.

Table 2 provides the model fit summary, which shows an excellent model fit, with P not significant, at 0.448, and CMIN/DF below the upper threshold of 5. In terms of absolute model fit, which assesses how well the model specified reproduces the observed data (Kenny and McCoach, 2003), Table 2 indicates a χ^2 statistics = $(N - 1)(S - \Sigma_k) = 0$, indicating no differences between the estimated covariance matrix (Σ_k) and the actual observed covariance matrix (S), with N the overall sample size. The absolute fit is also evidenced in the root mean square error of approximation (RMSEA), at 0, and the standardized root mean residual (SRMR), calculated to be 0.0065, which does not exceed the recommended |4| (Hair et al., 2006, p. 748), as well as in the Good-of-Fit Index (GFI), which indicates how well a specified model reproduces the covariance matrix among the indicator variables, is determined at 0.998, greater than the recommended 0.95 value (Hoelter, 1983). The incremental fit indices, which "assesses how well a specified model fits relative to some alternative baseline model" (Hair et al. 2006, p. 749), such as NFI (Normed Fit Index), CFI (Comparative Fit Index), TFI (Tucker Lewis Index) all indicate good fit.

Table 2 Model Fit Summary

CMIN

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	9	.575	1	.448	.575
Saturated model	10	.000	0		
Independence model	4	345.918	6	.000	57.653

RMR, GFI

Model	RMR	GFI	AGFI	PGFI
Default model	.002	.998	.975	.100
Saturated model	.000	1.000		
Independence model	.188	.394	–.011	.236

Baseline Comparisons

Model	NFI Delta1	RFI rho1	IFI Delta2	TLI rho2	CFI
Default model	.998	.990	1.001	1.007	1.000
Saturated model	1.000	1.000	1.000		
Independence model	.000	.000	.000	.000	.000

Parsimony-Adjusted Measures

Model	PRATIO	PNFI	PCFI
Default model	.167	.166	.167
Saturated model	.000	.000	.000
Independence model	1.000	.000	.000

NCP

Model	NCP	LO 90	HI 90
Default model	.000	.000	5.739
Saturated model	.000	.000	.000
Independence model	339.918	282.657	404.590

FMIN

Model	FMIN	F0	LO 90	HI 90
Default model	.005	.000	.000	.050
Saturated model	.000	.000	.000	.000
Independence model	3.008	2.956	2.458	3.518

Table 2 Model Fit Summary (cont.)

RMSEA

Model	RMSEA	LO 90	HI 90	PCLOSE
Default model	.000	.000	.223	.510
Independence model	.702	.640	.766	.000

For visual purpose, the 3D density plots of the relationships of the SEM model constructs are shown in Figure 4, which indicate the positive influence of one variable on another, such as shown in the upper top-left corner depicts how service performance measurement is positively related to resource commitment.

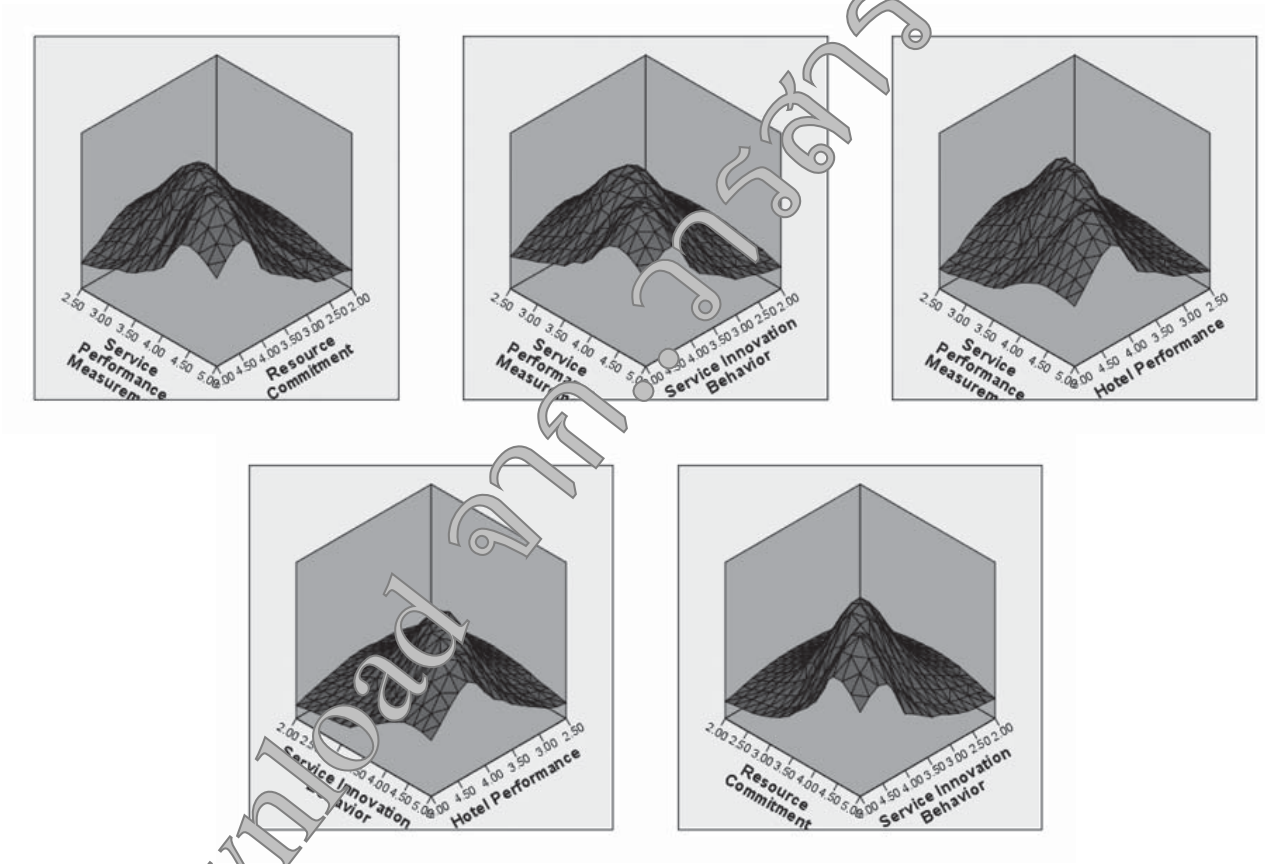

Figure 4: 3D Density Plots of the Constructs

In addition, to enrich the understanding of the validated SEM model in Figure 3, the different areas of service innovation in the hotel industry in Myanmar are shown in Table 3, presented in descending order, in five Likert scale range, with 1 = "strongly disagree" to 4 = "agreed" and 5 = "strongly agreed." Thus, most respondents agree that some extent of service innovations are targeted in the areas shown in Table 3, with the highest attention relating to room comfort, followed next by booking system, food and beverages, communication strategy with customers, checkout system, and appealing architectural design, etc. Business center has shown to be the least effort of service innovation, followed tightly by the various service methods, such as to provide conferences and meeting services, relaxation activities and new services.

Table 3 Descriptive Profile of the Typical Areas of Service Innovation

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Room Comfort	116	2.00	5.00	4.4138	.72314
Booking System	116	2.00	5.00	4.2759	.7860
Food and Beverages	116	1.00	5.00	4.2414	.91955
Communication Strategy with Customers	116	1.00	5.00	4.2414	.88092
New Ideas	116	3.00	5.00	4.2241	.74701
Checkout System	116	3.00	5.00	4.2069	.76348
Technology	116	1.00	5.00	4.2069	.90906
Appealing Architectural Design	116	1.00	5.00	4.1724	.85746
Indoor Recreational Facilities	116	1.00	5.00	4.0517	.99429
New Service Methods or Processes	116	3.00	5.00	3.9828	.80198
Relaxation Activities	116	1.00	5.00	3.9483	.92167
Conferences and Meeting Services	116	1.00	5.00	3.8276	1.07360
Business Center	116	1.00	5.00	3.4138	1.18004
Valid N (listwise)	116				

Both correlation analysis (Table 4) and boxplots (Figure 5) are used to highlight the positive relationship between star classifications of hotels and the variables of the attention-based view model of performance measurements:

• The higher the class ranking of the hotel, the higher the service innovation behaviors, shown by the bivariate coefficient of 0.241, significant to p at 0.01 level (2-tailed), in Table 4. Nevertheless, the boxplot shows a drop of service innovation in the five-star hotel category, which is a further research area to explain, partly could be due to complacency or the relatively quality investments already put in place. With the lower level of service innovation behavior, the boxplot also confirms the SEM finding in that resource commitment is also reduced.

• Shown in the upward trend of the boxplot in Figure 5, the higher the category of hotel in the classification system, the higher the hotel performance. Although positive correlation between hotel category (star-ranking) and quality

Table 4 Correlation Analysis

Correlations

		Service Performance Measurement	Resource Commitment	Service Innovation Behavior	Hotel Performance	Star Rating
Service Performance Measurement	Pearson Correlation	1	.710**	.642**	.733**	.172
	Sig. (2-tailed)		.000	.000	.000	.066
	N	116	116	116	116	116
Resource Commitment	Pearson Correlation	.710**	1	.858**	.648**	.187*
	Sig. (2-tailed)	.000		.000	.000	.044
	N	116	116	116	116	116
Service Innovation Behavior	Pearson Correlation	.642**	.858**	1	.686**	.241**
	Sig. (2-tailed)	.000	.000		.000	.009
	N	116	116	116	116	116
Hotel Performance	Pearson Correlation	.733**	.648**	.686**	1	.298**
	Sig. (2-tailed)	.000	.000	.000		.001
	N	116	116	116	116	116
Star Rating	Pearson Correlation	.172	.187*	.241**	.298**	1
	Sig. (2-tailed)	.066	.044	.009	.001	
	N	116	116	116	116	116

** Correlation is significant at the 0.01 level (2-tailed).

* Correlation is significant at the 0.05 level (2-tailed).

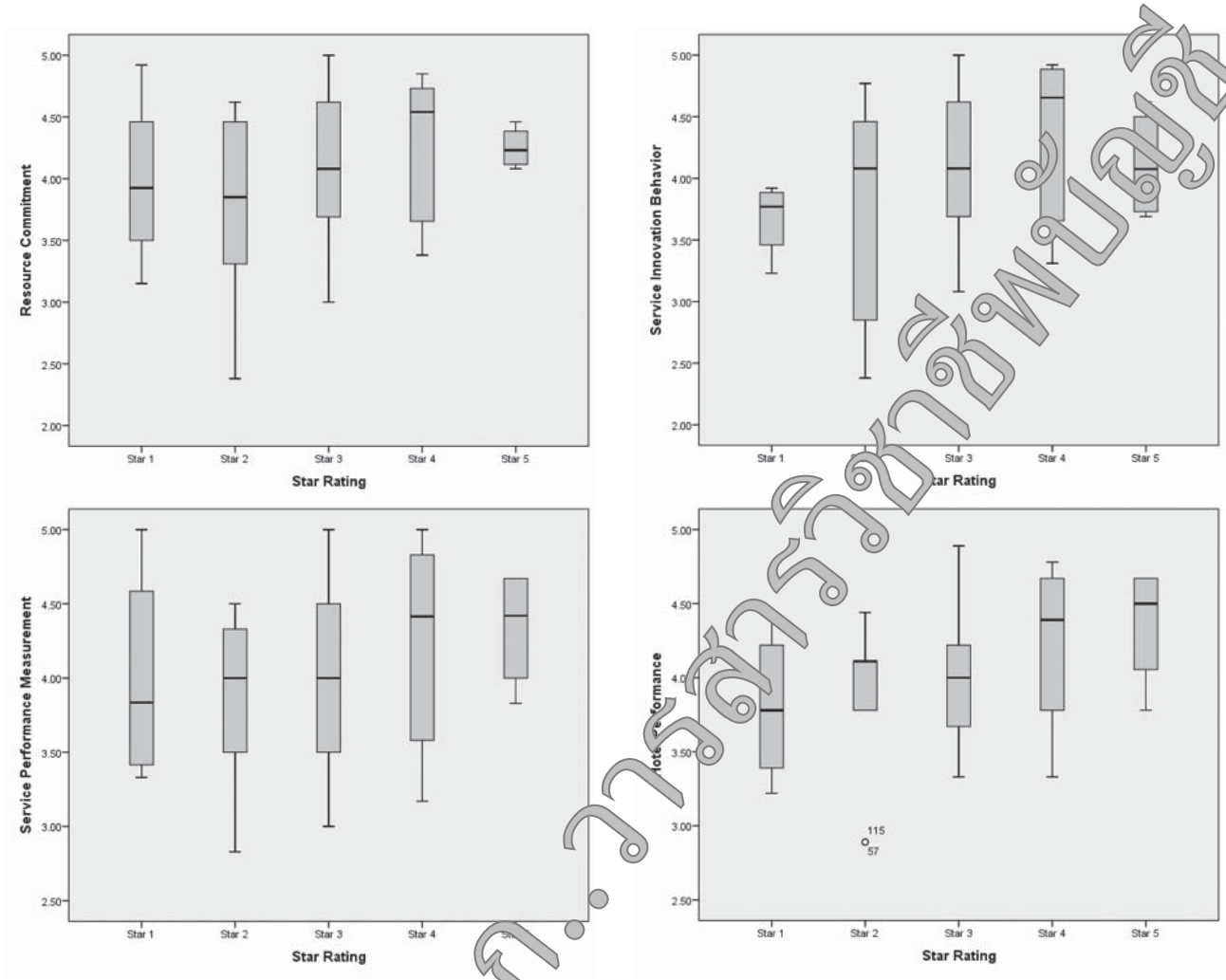

Figure 5: Model Constructs' Performances across Different Hotel Star Rating Levels

perception score has been tested to stand valid, for instance by Martin-Fuentes (2016), in 14,000 hotels in 100 cities around the world, taken the samples from Booking and TripAdvisor websites, none of the extent literature in the Elsevier database has presented the positive relationship between star-rating of hotel and hotel performance. Nevertheless, a caution is needed in this perspective. As indicated in Rhee and Yang (2015), guests to hotels of different star-rating usually show different level and types of expectations, for instance, while guests to star-2 hotel expects to enjoy good quality room, for a good sleep, they do not impose unreasonable expectations and demands on, for instance, extra amenities.

Conclusion

This research contributes towards the Attention-based View (ABV) of firm which highlights, in particular the role of performance measurements in the attention of firm in influencing firm behaviors, and thus extends the theme of Ocasio (1997) in ABV. There are some obvious benefits of ABV, and in particular, its psychological focus which is an attempt to build a behavioral theory of strategy (Gavetti, 2012) by centralizing on the theme of "what gets measured gets managed" (Tan, 2006a,b,c).

This research, in particular, exploits the systems worldview approach in examining the role played by performance measurement in business model implementation by the hotel industry. The systems approach underpins on a business model concept that merges the two most important theories of competition, namely structuralist market positioning and re-constructionist of blue ocean strategy, which stress on the role of resource advantages and service innovation for hotel performances in the markets. The business model emphasis of performance measurement is evidenced in the scopes and contents of the questionnaire-based instrument, for instance, by asking whether "the hotel monitors new requirements that emerge to continuously develop new services; monitor by looking within the hotel industry or at the other industry; monitor customer preferences and attend to them; analyzes customer complaints or any unsatisfactory feedback to identify possible improvement opportunities; and the prompt feedback for continuous improvements." Inherent in these performance measurements are the indicative (i.e. monitor customer complaints), prescriptive (i.e. monitor customer preferences) and predictive nature of measurements and monitoring (i.e. new requirements). In addition, the resource commitment theme advocated in this research is broad-based in nature, which embraces the investments of the hotels to secure the needed cognitive, behavioral, affectionate and relational (i.e. knowledge and information sharing) competencies for enabling the service innovation tasks at hand and to enable leap-frogging to newer frontiers of performances. Thus, creative resource investment by the hotel is recommended, and can be prioritized on areas that enable the hotel to gain competitive advantage.

The attention-based view (ABV) model can easily extend to embrace various theoretical configurations. For instance, first, the model indicates a dual stimulus-response (S-R) theory and cognitive theory of behavioral control, in which performance measurements serve as the cognitive stimulus of sufficient strengths to draw upon the attention of the people to produce response (Toates, 1998). Second, performance measurements are seen to provide the context and platform for firm's attention, which thus extends the ABV of the firm (Ocasio, 1997). Third, the model demonstrates also as a systems approach to implement service orientation that treats it as a job to be accomplished, which stresses on service innovation behavior as the enactment bridge between the "job resources" and "job demands" (Demerouti et al. 2001). While

the former involves the resources, i.e., information sharing, knowledge, training, recruitment policy, team supports, manpower sufficiency, working environment and leadership role needed to enable service innovation to be functional in achieving the job goals and strategic objectives, the latter – job demands – signifies the behavioral and performance demands to sustain physical or mental efforts needed. As such, on the fourth, the model serves as the "institutional logics" which prescribe the bases for firm's attention towards each of the functional and strategic requirements. As the model treats each KPI (Key Performance Indictor) as the attention base which supports resource commitment, the relevant behaviors and business performance, it can become an effective tactical pattern to operationalize firm-level performance measurement systems which often seem to stand on multiple competing logics i.e. market-orientation versus production orientation (Carlsson-Wall, Kraus and Messner, 2016). Fifth, as performance measurement is linked strategically and operationally to resource commitment, the model can be used as an assessment platform for firm attention in the budgeting process, which shares the theoretical concept advocated in Amans, Mazars-Chapelon and Villeseque-Dubus (2015). Sixth, the model can infer the significant value of phenomenological intelligence facilitation (Tan, 2017a,b) which centralizes on the awareness arising through performance measurements to enable the hotels to structure their experiences and strategic focuses systematically.

Limitation

By focusing the performance measurement at a broad-based business model structure level, this research thus has not particularly focused on the tasks-oriented systems levels, such as Britici et al. (1997) demonstrates that an effective performance measurement emphasis by organizations should simultaneously focus on operational, supervisory, tactical management system level, developmental system level, and the boss system level which sets direction, policy and strategy of the organization.

Further Research

Numerous theoretical extensions for further research are noted.

First, realizing the role played by performance measurement in meeting the increasingly stringent expectations of customers (Dean and Bown, 1994), the further research should explore how performance measurements also influence the beliefs and energies of mass of people in the organization. This is a logical extension of the notion that "what gets measured gets managed." In Professor Robert Sternberg's (2010) latest book, *College Admissions for the 21st Century*, it is further cautioned that what is measurable must best be aligned with what really matters – This coincides with the business model coverage of performance measurements in this research. Besides, if this is so, it would provide a practical means to activate the working of the "Theory of Tipping Points" which "hinges on the insight that, when the beliefs and energies of a mass of people create an epidemic

movement towards an idea, fundamental change can happen" (Chidiac, 2013, p. 467).

Second, having extended the performance measurements from within to beyond the boundary, as delineated in the "Six-Path Framework" of blue ocean innovation (Kim and Mauborgne, 2005), the further research can study how such performance measurement and its competencies or states of maturity, influence how an organization like hotel learns from outside its current knowledge domain or involves in refining or extending the hotel's existing knowledge stocks – That is, to study how performance measurement can enable the ambidextrous learning of an organization (March, 1991; Diaz-Fernandez, Pasamar-Reyes, and Valle-Cabrera, 2016).

Third, further research can exploit the existing communication theories to illuminate how performance measurements are used to communicate and motivate the entire organization to respond cooperatively to a viable performance plan. Different communicative competencies and their associated theoretical backgrounds could be studied. For instance, Habermas (1984) advocates on different facets of communicative competence as human symbolization system language in leveraging organizational potentials and performances.

Fourth, the systems worldview and attention-based view approach to performance measurement shares the theme of the Theory of Planned Behavior in that the commitment of resources and the respective behaviors of service innovation are determined by attitude towards the teleological targets and behaviors that are within the control. Thus, what gets measured that pertains to the strategic focus, gets managed.

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