

Organizational Culture and Performance of Resort Operators of a Lake-Based Tourism Area in Malaysia

Mohd Fitri Che Jamil, Nor'Aini Yusof, Ilias Said and Zulkifli Osman

School of Housing, Building and Planning, Universiti Sains Malaysia,
11800 Minden Pulau, Pinang, Malaysia

Abstract: The paper aims to investigate the relationship between organizational culture and the financial performance of small and medium-sized enterprises (SMEs) in an ecotourism area. Though many studies have highlighted that certain cultures are evident in certain firms, there have been only a few studies of SMEs in tourism areas and not many analyze how these cultures have affected the performance of these organizations. Conceptualizing organizational culture as the values and practices employed in an organization, we conducted a survey of all 7 resort operators located in a lake-based tourism area in Malaysia. This study indicates that most resorts at Lake Kenyir display similar organizational culture. Empirical findings indicate that characteristics of the resort culture include Environmental Practices, Pragmatic vs. Normative Practices, Employees Characteristics, Job Concern and Ecotourism Traits. The findings highlight the influence of this culture on resort financial performance.

Key words: Organizational Culture • Organizational Value • Organizational Practice • Resort Operators
• Financial Performance

INTRODUCTION

The tourism industry has witnessed rapid growth and is identified as the central force behind the growth of the service industry. In Malaysia, tourism has contributed significantly to the well being of the economy. Tourism revenue amounted to USD 12.1 billion in 2006 [1] and such revenue increased to USD 15.8 billion in 2008 [2]. Recognizing the significant contribution of the tourism industry, the government has focused on promoting specific tourism products and destinations, such as ecotourism, to capitalize on a wide range of natural assets, including lakes, mangroves, limestone caves, mountains, waterfalls, islands and wildlife [3].

Despite the general upward trend in the tourism industry's contribution to the national economy, few visitors travel to these ecotourism destinations and some resorts have even reported significant annual losses [4]. Chui *et al.* [5] report a declining number of foreign visitors to one of Malaysia's National Parks. To address the problem, they recommend that immediate measures be implemented to increase the effectiveness of management and improve the cleanliness and hygiene of the park.

Based on the results of Chui *et al.* [5], we can deduce that low performance is due to tourist dissatisfaction with the products and services delivered by these operators at the destination.

Some studies have attempted to relate poor performance to the culture of the organization or, more specifically, of the resort operators involved in delivering the tourism products and services. These attempts are tied to the significant recent interest in organizational culture among researchers. Cameron and Quin [6] point out that organizational culture in the form of values and practices has a powerful effect on the performance and long-term effectiveness of organizations. Earlier, Wiener [7] found that certain cultural styles can encourage the establishment of 'proper' values in an organization, which leads to effective organization. Becker and Gerhart [8] argue that there exists a set of general cultural types that can boost organization performance. In the context of the tourism industry, Chand and Katou [9] try to determine whether good human resource practices influence hotel performance. They find that there is a positive relationship between the practice of human resource management (HRM) and hotel performance. They suggest

that the hotel industry in India should concentrate on developing the best HRM practices in recruitment, human resource planning, job design, staff development, quality circle and wage systems. Conversely, we can assume that an underperforming organization lacks a 'good culture'.

While many studies indicate that certain cultures will have a positive effect on organizational performance, few attempt to empirically demonstrate how the cultures of SMEs in the tourism industry influence their performance. As a result, there is insufficient explanation of how SMEs' organizational culture may affect their performance. In addition, existing studies have yielded mixed results regarding what can be considered a good culture. Franco and Bourne [10] find that organizations that adopt a consultative culture, emphasizing discussion and analysis of performance measures rather than penalizing members for their faults, are more likely to perform better. On the other hand, based on a case study of 5 manufacturing related companies, Bititci *et al.* [11] find that authoritative practices are more suitable for organizations with 'power' cultures. In the context of the tourism industry, Chand and Katour [9] identify the benefits of utilizing HRM systems in terms of hotel performance, but their study is too narrow in terms of its scope; it focuses only on HRM practices at a 5-star hotel, a very different sort of company from the SME. Based on semi-structured interviews, Kyriakidou and Gore [12] found that the best performing SMEs in hospitality, tourism and leisure operations share certain cultural characteristics. These cultures focus on collaboration in determining missions and strategies, foster close linkages between firm goals and individual development and encourage learning through open communication, knowledge-sharing and team development. Unfortunately, this study does not clarify quantitatively the relationship between SME culture and performance. Even though this study covered all types of small management enterprises (SMEs) in the hospitality, tourism and leisure industries, including hotels and restaurants, pubs, visitor attractions and leisure opportunities, it did not address SMEs in lake-based tourism.

Therefore, it remains necessary to empirically investigate the organizational culture of SME resort operators and to analyze how culture influences performance at one specific ecotourism destination. This study emphasizes SMEs that are directly involved in delivering tourism products and services, reflecting not only their importance in the national economy but also responding to increasing calls for more

studies of entrepreneurial firms [13]. This paper contributes to research on SMEs in the tourism industry by addressing two major questions that have been neglected in the extant literature. First, what are the cultural norms adopted by these SMEs and secondly, how do these organizational cultures influence SME performance?

This paper is organized as follows. First, we define organizational culture, after which we identify the dimensions of organizational culture and financial performance. We then develop a framework for analyzing the relationship between these variables and present the method used to collect and analyze the data. At the end of the paper, we present results concerning the organizational culture of the resort operators and how such cultural factors relate to resort performance.

Organizational Culture: Organizational culture is normally perceived as the intangible characteristics of an organization. Dennison [14] defines organizational culture as values, attitudes, commitments and beliefs shared among organization members. Field and Davies [15] also refer to culture as the behavior patterns and standards that bind an organization together. Similarly, according to Schein [16], organizational culture is a system of beliefs shared by members of an organization and these beliefs are expressed through symbols, ceremonies and myths [17].

Martins and Terblanche [18] provide a detailed review of organizational culture. They separate organizational culture into the subconscious and manifestation levels. On the subconscious level, culture is embedded in values and beliefs shared among members; as such, this level of culture is less visible. On the manifestation level, culture is visible in the form of attitudes and behavior. Other researchers describe organizational culture as organizational values and practices. Williams *et al.*'s [19] phrase 'the way we think about things around here' refers to organizational values, whereas the phrase 'the way we do things around here' refers to organizational practices. Organizational values are like a personality - a hidden but unifying theme that provides meaning and direction and ultimately mobilizes an organization [20]. Values are thoughts that are commonly held by community members [21]. In contrast, organizational practices can be observed directly through the behavior and the speech of members [21]. Organizational values can be distinguished from practices; the former acts as an invisible force behind the latter [20].

In short, there are two main types of organizational culture: organizational values, which are invisible and organizational practices, which are visible. The latter is the manifestation of the former. The following will provide a detailed explanation of organizational values and practices.

Organizational Values: Some authors have defined culture as the collective programming of the mind [22, 23] that distinguishes the members of one category from another. This definition stresses that culture is mental software, which is therefore invisible and intangible. Becker and Geer [24] define culture as a set of understandings around which action or a system of meanings shared by a group of people [25] is organized; these are clearly relevant and specific to a particular group and they are also passed on to new members. Hofstede [22] notes that these values are learned during early childhood and are unlikely to change throughout the person's life.

One of Hofstede's [22] dimensions of organizational value is the power distance index (PDI). House, Hanges, Javidan, Dorfman and Gupta [26] extend this concept, describing it as the degree to which members of a collective expect power to be distributed equally. In organizational terms, it reflects the extent to which an organization accepts and endorses authority, power differences and status privileges [24]. In the Malaysian context, people are more inclined to observe ceremonies and protocol; this indicates respect for elders and those in positions of power and authority, to whom subordinates are expected to be loyal [27].

Hofstede [22] also employs the uncertainty avoidance index (UAI) dimension, which indicates the extent to which people feel threatened by uncertain situations [28]. House *et al.* [26] explains this dimension as the degree to which a society or organization relies on social norms, rules and procedures to decrease the unpredictability of future events. Uncertainty-avoiding cultures try to minimize the possibility of such situations via strict laws and rules as well as safety and security measures [22]. Uncertainty-accepting cultures, on the other hand, are more tolerant of opinions that are different from what they are used to; they try to have as few rules as possible [22]. Abdullah [27] mentions that Malaysians generally have higher uncertainty avoidance; they tend to avoid taking risks. They do not like change, as shown by their "take it easy" lifestyle and behavior; they prefer to do things according to their culture and beliefs [27].

House *et al.* [26] correspondingly construct dimensions of organizational value called performance orientation, humane orientation and assertiveness. Performance orientation is the extent to which a community encourages and rewards innovation, high standards and performance improvement and excellence [26]. Humane orientation, on the other hand, is the degree to which an organization or society encourages and rewards individuals for being fair, altruistic, friendly, generous, caring and kind to others [26], whereas assertiveness is the degree to which individuals are (and should be) assertive, confrontational and aggressive in their relationships with others [26].

Based on the qualitative study by Kyriakidou and Gore [12], we present another dimension known as knowledge-sharing value, which is the extent to which individuals in an organization are willing to share the knowledge that they have acquired or created [29].

Organizational Practices: This type of organizational culture can be observed directly through the behavior and the speech of organization members [21]. Organizational practice is considered to be based more on differences in norms and shared practices that are learned at the workplace and considered valid within the boundaries of a particular organization [22].

In his study on organizational practice, Hofstede [30] points out a dimension known as job-oriented vs. employee-oriented perspective. Job-oriented practices assume responsibility for employee job performance only. An organization that adopts such practices puts a great deal of emphasis on jobs [30]. On the other hand, employee-oriented practices assume a broad responsibility for employee well-being [31].

The second dimension pointed out by Hofstede [30] is tight vs. loose control. It deals with the degree of formality and punctuality within the organization. In loose-control units, people think that no one is concerned about costs, meeting times are only approximate and jokes about the organization and job are frequent. People in tight-control units describe their work environment as cost conscious, meeting times are specific and jokes about the company or job are rare [30].

Pragmatic vs. normative strategy is the third dimension utilized by Hofstede [30]. This dimension describes the firm's prevailing way (flexible or rigid) of dealing with the environment and particularly with customers. To pragmatic people, achieving results and meeting customer needs are more important than following procedures [30]. On the other hand, units involved in the application of laws and rules may lean towards the normative (rigid) side [32] and perceive their

task as implementing sacred rules. Moreover, for this group, following organizational procedures is more important than results [30]. This dimension measures the degree of 'customer orientation', which is a highly popular topic in management literature [32].

Because this study is done in a lake area, we present another dimension, known as environmentally friendly practices. Industry and other groups began to develop their own environmental improvement initiatives in the late 1980s. These initiatives were called environmental management practices (EMP). Using a similar theory, we identify environmentally friendly practices as reflecting the degree of concern for the environment and the strategies used by the industry to address environmental problems.

Financial Performance: Organizational performance is important for every organization. According to Daft [33], organizational performance is an organization's ability to attain its goals by using resources in an efficient and effective manner. There is no single measure that can provide a clear indicator of organization performance. Nevertheless, the most common performance indicator for practitioners and researchers in tourism is financial performance, which includes profit growth and room occupancy rates.

Data on firm performance can usually be obtained either from published sources (secondary data) or directly from the firm (primary data) [34]. However, objective data on the performance of small enterprises (including ecotourism resorts) is usually not available because most small enterprises are privately held and the owners are neither required by law to publish financial results nor usually willing to reveal such information voluntarily to outsiders [35]. For this purpose, the resort's profit growth over the last 3 years and room occupancy rates will be used from the primary data as financial performance indicators. This kind of data is not confidential because we are only interested in the percentage of profit growth and the percentage of rooms occupied. These data are obtained from the managers or employers of each resort, at which only one employer or management-level staff member will be surveyed.

Methodology

Survey: This study focuses on resorts in the lake-based ecotourism area around Lake Kenyir, Terengganu. The sampling frame was drawn from the list of resorts from the Terengganu Tengah Development Authority (KETENGAH). After telephone interviews, seven out of eight resorts agreed to participate in the study. The target

respondents for this study are the employers and employees of these seven resorts. In-person surveys were conducted with all employees and employers at the resorts and the respondents were asked to complete and return the questionnaire to the surveyor immediately to ensure a higher response rate. At the end of the survey, token of appreciation was given to the top administrative officer at each of the resorts.

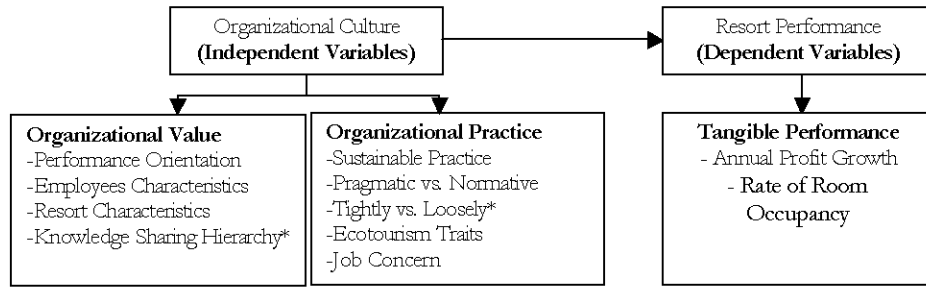
Survey Instrument: For this study, data were collected using questionnaires that were divided into three sections. The first section was used to assess the profile of the respondents. The second section was on organizational culture and the last section was on resort profiles and performance. The survey instrument used in the second section used a four-point scale ranging from 'strongly agree-(4)' to 'strongly disagree-(1)' to reduce respondents' willingness or capacity to fake their answer [36].

The instrument for evaluating organizational culture was adopted from Geert Hofstede's 1970 survey at IBM in which he investigated the influence of national culture. Similarly, we use items from Robert House's 1990s research on the telecommunications, food processing and finance industries (seen as an extension of Hofstede's work). Still, this research does not consider either the hospitality or the service industries.

Findings by Kyriakidou and Gore [12] on organizational culture in medium-sized enterprises (SME) in the hospitality, tourism and leisure industry have proven that firms within the industry share certain elements of culture including the dissemination of information and open communication among members. With that in mind, this study explores instruments used in a knowledge-sharing culture. Therefore, we also incorporate instruments used by Jaw and Liu [37] and Bock *et al.* [38] in their studies of knowledge-sharing in Taiwan and Korea. To ensure that the instruments also cover lake characteristics, we consider the environmental management practices (EMP) used by Al-Shourah [39].

RESULTS

Profile of Respondents: Table 1 shows the demographics of the respondents. As can be seen from Table 1, the gender distribution was 31.4% female and 68.6% male. The highest percentage of the respondents' fell into the 25-34 year age group, with 47.0% in this group, followed by the 18-24 year age group at 36.7%. The majority of the respondents were single, with 52.9% in this group, whereas 41.2% are married. A variety of positions at resorts were reported by the respondents.



*discarded ($\partial < 0.5$)

Fig. 1: Conceptual Framework

Table 1: Profile of Respondents

Variables		Frequency (s)	Percentage of total (%)
Gender	Male	35	68.6
	Female	16	31.4
Age	18-24	18	36.7
	25-34	23	47.0
	35-44	3	6.1
	45-54	4	8.2
	55-64	1	2.0
	-	2	3.9
Race	Malay	49	96.1
	Chinese	1	2.0
	Indian	1	2.0
Marital Status	Single	27	52.9
	Married	21	41.2
	Divorced	3	5.9
Education Qualification	Primary Education	10	19.6
	Secondary Education	23	45.1
	Tertiary Education	11	21.6
	-	7	13.7
Position in Resort	Manager	6	11.8
	Clerk/Operator	13	25.5
	Other	26	51.0
	-	6	11.8
Where are you from?	Local people	32	62.7
	Outsiders	17	33.3
	-	2	3.9

The positions with the highest frequency were “other”, with 51.5%, followed by clerk/operator with 25.5% and manager with 11.8%. Of the respondents, 45.1% had achieved secondary education, whereas 21.6% had completed their tertiary education and 19.6% had been exposed to only primary education.

Evaluations of Organizational Value and Practice:

In this study, a four-point scale (strongly agree-4 to strongly disagree-1) was used [36]. For data analysis purposes, the following specifications adapted from Alston and Miller [40] are utilized in interpreting the data

in Table 2; 1.0-1.49=Strongly Disagree, 1.5-2.49=Disagree, 2.5-3.49=Agree, 3.5-4.0=Strongly Agree.

From Table 2, we can deduce that the respondents *strongly agree* (mean=3.54) with the following statement: “In this resort, managers should be encouraged to reward performance”. The respondents also *agree* with all the other statements listed because their means range from 2.5 to 3.49; the only exception is “This resort emphasizes on traditional dress code”, for which the mean is 2.25, indicating that the respondents *disagree* with this statement. Based on Table 2, we can also see that performance orientation scored the highest of

Table 2: Descriptive Statistic of Dimensions and Itemn

Dimensions and Item	Mean	Std. Deviation	N
Organizational Value			
Performance Orientation	3.34	.508	51
In this resort, employees should be encouraged to be innovative	3.38	.602	51
In this resort, employees should be encouraged to strive for continuous improved performance	3.36	.663	51
In this resort, managers should be encouraged to reward performance	3.54	.579	51
In this resort, job requirement and instruction should be spelled out in detail	3.38	.667	51
In this resort, staff should be explicit and straight forward in communicating	3.00	.728	51
Employee Characteristics	3.03	.523	51
In this resort, staff should be very assertive (firm)	2.92	.724	51
I have a good relationship with my direct supervisor	3.12	.480	51
Resort Characteristics	3.02	.616	51
In this resort, there should be tolerance for breaking the rules or laws	2.90	.614	51
A resort structure should avoid certain employee having two bosses	3.10	.839	51
Organizational Practice			
Environmental Practices	3.18	.496	51
I often share information regarding the ethics of this ecotourism area with visitors	3.14	.734	51
Our employees support environmental programs	3.32	.601	51
I often actively share my knowledge concerning work with my co-workers	3.09	.563	51
Pragmatic vs. Normative	3.00	.686	51
Quality always prevails over quantity in this resort.	3.11	.655	51
This resort emphasizes tasks related to satisfying customer needs more than procedures	3.07	.818	51
Ecotourism Traits	2.69	.583	51
This resort emphasizes traditional dress codes	2.25	.839	51
In this resort, I would express my opinion actively	3.05	.608	51
Job Concern	2.83	.486	51
The resort management is not concerned about the personal problems of its employees	2.73	.817	51
Everyone is cost conscious here	2.86	.795	51
Resort Performance	41.17	12.063	51

the dimensions, with 3.34 out of 4 (refer Table 2). This shows that a performance-oriented culture prevails at resorts that encourages innovativeness and rewards performance. Additionally, these resorts also emphasize good communication. Here, however, ecotourism traits had the lowest mean at 2.69 out of 4. This proves that employees do not express their opinion actively at the resorts.

Table 2 also shows that the cultural characteristics that are favored at the resorts are performance orientation (Mean=3.34), followed by environmental practices (Mean=3.18), employee characteristics (Mean =3.03), resort characteristics (Mean=3.02), pragmatic vs. normative (Mean=3.00), job concern (Mean= 2.83) and lastly, ecotourism traits (Mean=2.69).

Pearson Product-moment Correlation: The relationship between resort financial performance and organizational culture (value and practice) was investigated using the Pearson product-moment correlation coefficient, as it

fulfills the conditions associated with this parametric technique. Pearson's coefficient (r) measures the strength and direction of a linear relationship between two variables [41]. The coefficient (r) can only take on values from -1 to +1 in which the sign indicates whether there is a positive correlation between the variables (as one variable increases, so does the other) or a negative correlation between them (as one variable increases, the other decreases) [42]. Cohen [43] suggests the following guidelines for interpreting the coefficient: $r=\pm 0.10$ to ± 0.29 is small, $r=\pm 0.30$ to ± 0.49 is medium and $r=\pm 0.50$ to ± 1.0 is large.

For organizational value, as shown in Table 3, there was a small, positive correlation between resort financial performance and employee characteristics, with a Pearson's correlation coefficient of $r=0.236$. As employee characteristics improve, the performance of the resort also improves. In this study, employee characteristics help to explain nearly five percent of the variance in respondents' scores on the resort financial performance scale.

Table 3: Pearson Product-Moment Correlations between Financial Performance and Culture/Ecotourism Traits/Job Concern

	Measures	Performance Orientation	Employee Characteristics	Resort Characteristics	Environmental Practices	Pragmatic vs. Normative	Ecotourism Traits	Job Concern	Organizational Culture
Organizational Value	Performance Orientation								
	Employee Characteristics	.283*							
	Resort Characteristics	.313*	.153						
	Environmental Practices			.065					
Organizational Practice	Pragmatic vs. Normative	.427**	.111	.414**	.216				
	Ecotourism Traits	.185	.424**	.087	.149	.100			
	Job Concern	.056	-.118	-.106	.152	.045	-.012		
	Organizational Culture	.842**	.467**	.471**	.581**	.598**	.390**	.132	
Financial Performance		-.004	.236	.095	-.186	.127	.202	.146	.100

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

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

On the other hand, Table 3 also shows that there is a small negative correlation between resort financial performance and environmental practices with a Pearson's correlation of $r=-0.186$. This signifies that when financial performance increases, environmental practices decrease. Environmental practices help to explain only three percent of the variance in respondents' scores on the resort financial performance scale.

For pragmatic vs. normative practices, the Pearson's correlation coefficient is $r=0.127$, whereas ecotourism traits have a score of $r=0.202$ and job concern has a score of $r=0.146$ (refer Table 3). The significance of r is strongly influenced by the size of the sample [42]. In this study, we found that the moderate correlations between resort financial performance and organizational culture are not statistically significant at $p<.05$ due to the limited sample size ($N=51$).

Limitation of the Study and Future Studies: In this research, performance is measured using only profit growth and room occupancy rates as financial performance indicators. However, many other performance indicators can be used in the future. Different inputs might create different results that might be positively correlated with culture. Also, there might be more dimensions of organizational culture to consider than those used by Hofstede and House. Future research on cross-organizational culture will be improved if other cultural values and practices can be identified. The validity of the research findings is somewhat limited due to the inadequate number of resorts and respondents involved in this study. Future research should cover more lake-based resorts with more respondents.

CONCLUSION

Before summarizing the contributions of this study, we should remember that financial performance is not the sole indicator of an organization's performance. Phillips and Louvieris [44] state that in the service sector, reliance on accounting-based performance indicators has been highlighted as inadequate. Financial measures alone were not sufficient to measure performance and other factors in the new economy, such as competence, knowledge, customer focus, operational efficiency and innovation, were missing from traditional financial reporting [45]. The findings of this study make several unique contributions to our understanding of organizational culture and their implications for ecotourism performance.

This study has recognized that one aspect of organizational culture, environmental practices, is negatively correlated with resort financial performance. This is because resorts, aiming to implement environmental practices utilize facilities and services that incorporate renewable energy, low-energy consumption and recycling [46] as part of their environmental programs. Moreover, ecotourism development should benefit conservation [47] because it provides direct financial support for conservation efforts intended to preserve, protect, or restore what has been destroyed or nearly destroyed [48]. Insufficient funding for management, maintenance and inadequate infrastructure are some factors that have caused environmental problems and resource degradation in ecotourism sites [49].

The outcome of this study is considered practical to the ecotourism resort industry because it provides an

indication of how financial performance only is insufficient in measuring performance for resorts, particularly in the Lake Kenyir area. Our results support the empirical research carried out by Geller [50], which indicates that hotel companies in the US appear to take advantage of a wide range of measures, including managerial behavior. The traditional performance measures currently being used by hotel managers, including occupancy percentages, profit indicators and return on investment, are providing poor and misleading signals and do not adequately support the needs of today's organizations [51].

Moreover, ecotourism resorts are small to medium-sized enterprises (SME) for which financial data are usually not available [35]. Hence, using a multiple indicator approach to operationalize firm performance would be superior to using a single indicator [34]. This study supplies proof for resort managers and operators that they should take into account other performance indicators that have significant pertinence to their resort culture. Hopefully, this study will also benefit resort operators, the government and the ecotourism industry.

ACKNOWLEDGEMENTS

The authors gratefully acknowledge the support of the Malaysian Government Research University (RU) Grant [Grant Number 1001/PPBGN/816034] for funding the research and Universiti Sains Malaysia Research University Post Graduate Research Scheme (USM-RU-PGRS) [Grant Number 1001/PPBGN/832047] for funding the research publication. Special thanks to the Lake Kenyir Authorities and the resorts' owners in Lake Kenyir who allowed us to carry out the surveys. The authors also would like to appreciate the comments made by two anonymous reviewers which have greatly improved the paper.

REFERENCES

1. Malaysia Tourism Industry Report, Market-Research-Reports, (2007, October). Retrieved from <http://www.bharatbook.com/Malaysia-Tourism-Industry.html>. on 15 December 2008.
2. Department of Statistics. 2009, Economic Report 2008/2009, Department of Statistics and Ministry of Finance, Malaysia, Retrieved on August 14 2009, from <http://www2.treasury.gov.my>
3. Kaur, C.R., 2006. National Ecotourism Plan: Assessing Implementation of the Guidelines for Marine Parks, Unpublished Paper, Maritime Institute of Malaysia (MIMA).
4. Kedah Government to Help Reopen Two Pedu Lake Resorts, (2007, February 13), *BERNAMA*, 1, Retrieved August 19, 2009, from ProQuest Central.
5. Chui, C.T.B., F.A. Rahim, F.H.H. Hassan, Rosidah R. Musa, J.M. Yusof and R.H. Hashim, 2010. "Segmenting Nature-based Tourism and Perception of Servicescape at Taman Negara (National Park Malaysia)", Proceedings of 2010 International Conference on Business, Economics and Tourism Management Singapore, pp: 26-28 February, 2010
6. Cameron, K.S. and R.E. Quinn, 1999. Diagnosing and Changing Organizational Culture: Based on the Competing Values Framework, Addison-Wesley Inc. Reading, M.A.,
7. Wiener, Y., 1988. "Forms of Value Systems: A Focus on Organizational Effectiveness and Cultural Change and Maintenance", *Academy of Management Rev.*, 13: 534-45.
8. Becker B. and B. Gerhart 1996. "The Impact of Human Resource Management on Organizational Performance: Progress and Prospects", *The Academy of Management J.*, 39(40): 779-801 .
9. Chand, M. and A.A. Katou, 2007. "The Impact of HRM Practices on Organisational Performance in the Indian Hotel Industry", *Employee Relations*, 29(60): 576-594.
10. Franco, M. and M. Bourne, 2003. "Factors that Play a Role in Managing Through Measures", *Management Decision*, 41(8): 698-710.
11. Bititci, U.S., K. Mendibil, S. Nudurupati, P. Garengo and T. Turner, 2006. "Dynamics of performance measurement and organisational culture", *International J. Operations and Production Manage* 26(12): 1325-1350.
12. Kyriakidou, O. and G. Gore, 2005, "Learning by Example, Benchmarking Organizational Culture in Hospitality, Tourism and Leisure SMEs", *Benchmarking: An International J.*, 12(3): 192-206.
13. Heneman, R.L., J.W. Tansky and S.M. Camp, 2000. "Entrepreneurship Human Resource Management Practices in Small and Medium-Sized Enterprises: Unanswered Questions and Future Research Perspectives", *Theory and Practice*, pp: 25.
14. Dennison, D.R., 1984. "Bringing corporate culture to the bottom line", *Organizational Dynamics*, 13(2): 5-21.

15. Field, L. and A. Davies, 1986. "Corporate culture and corporate success", cited in Wright, P. "A cultural audit: first step in a needs analysis?", J. European Industrial Training, 10(1): 28-31.
16. Schein, E.H., 1990. "Organizational culture", American Psychologist, 45(2): 109-19.
17. Ouchi, W.G., 1981. Theory Z: How American Business Can Meet the Japanese Challenge. Addison-Wesley, Reading, M.A.,
18. Martin, E.G. and F. Terblanche, 2003. "Building Organizational Culture that Stimulates Creativity and Innovation", European J. Innovation Manage., 6(1): 64-74.
19. Williams, A., P. Dobson and M. Walters, 1994. Changing Culture: New Organizational Approaches, 2nd ed. Institute of Personnel Management, Cromwell Press, Wiltshire.
20. Gardner, R.L., 1999. "Benchmarking organizational culture: Organization culture as a primary factor in safety performance", Professional Safety; ProQuest Science J., 44: 3-26.
21. Sathe, V., 1985. "How to decipher and change corporate culture", in Kilmann, R. Saxton, M. and Serpa, R. (Eds), Gaining Control of the Corporate Culture, Jossey-Bass, Oxford
22. Hofstede, G., 1980. *Culture's Consequences*, Sage, Beverly Hills, C.A.,
23. Maull, R., P. Brown and R. Cliffe, 2001. "Organisational Culture and Quality Improvement", International J. Operations and Production Management, 21(3):302-326.
24. Becker, H.S. and B. Geer, 1960. "Latent Culture: A Note on the Theory of Latent Social Roles", Administrative Science Quarterly, 5(2): 304-313.
25. Chiavenato, I., 1999. Administration in Modern Times: The New Horizons of Administration. Rio de Janeiro: Campus.,
26. House, R.J., P.J. Hanges, M. Javidan, P.W. Dorfman and V. Gupta, 2004. *Culture, Leadership and Organizations*, Thousand Oaks, CA: Sage.,
27. Abdullah, A., 1994., Understanding the Malaysian Workforce - Guidelines for managers. Kuala Lumpur: Malaysian Institute of Manage.,
28. Hofstede, G. and M.H. Bond, 1984. "Hofstede's culture dimensions: An independent validation using Rokeach's value survey", J. Cross-Cultural Psychology, December, 15: 417-433.
29. Gibbert, M. and H. Krause, 2002. "Practice Exchange in a Best Practice Marketplace," in Knowledge Management Case Book: Siemens Best Practices, T. H. Davenport and G.J.B. Probst, (Eds.), Publicis Corporate Publishing, Erlangen, Germany, pp: 89-105.
30. Hofstede, G., 1997. Culture and organizations: Software of the mind. New York: McGraw-Hill,
31. Blake, R.R. and J.S. Mouton, 1964. "The Managerial Grid", Houston, TX: Gulf.
32. Hofstede, G., 1998. Masculinity and femininity: The taboo dimension of national cultures. London: Sage Publications.
33. Daft, R., 2000. Management, 5th ed. The Dryden Press, Fort Worth, TX. (The) Economist (2002), "Soaring dragon, busy tigers", 27 April-3 May, pp: 63-4..
34. Kifli, B.C., 2007. The Effects of Leadership Styles and Business Practices on the Performance of Small and Medium Enterprises in Sarawak, Unpublished DBA. Dissertation, Graduate School of Business, Universiti Sains Malaysia, Malaysia,
35. Dess, G.G. and R.B. Robinson, 1984. "Measuring organizational performance in the absence of objective measures: The case of the privately-held firm and conglomerate business unit", Strategic Management J., 5: 265-273.
36. McCloy, R.A., E.D. Heggstad and C.L. Reeve, 2005. "A Silk Purse From the Sow's Ear: Retrieving Normative Information from Multidimensional Forced-Choice Items", Organizational Research Methods, 8(2): 222-248.
37. Jaw, B.S. and W. Liu, 2003. Promoting Organizational Learning and Self-renewal on Taiwanese Companies: The Role of HRM. Human Resource Manage., 42: 223-241.
38. Bock, G.W., R.W. Zmud and Y.G. Kim, 2005. Behavioral Intention Formation in Knowledge Sharing: Examining the roles of Extrinsic Motivators, Social-psychological forces and organizational climate. MIS Quarterly, 29: 1-26.
39. Al-Shourah, A.S., 2007. "The Relationship Between Environmental Management Practices (EMP) And Hotel Performance: EMP Drivers And The Moderating Role Of Perceived Benefits" Unpublished (Ph.D.) Thesis, School Of Management, Universiti Sains Malaysia, Malaysia,

40. Alston, A.J. and W.W. Miller, 2001. "Analyzing the Barriers and Benefits Toward Instructional Technology Instruction in North Carolina and Virginia Secondary Agricultural Education Curricula", *J. Southern Agricultural Education Res.*, 51: 1.
41. Ahlgren, P., B. Jarneving and R. Rousseau, 2003. "Requirements for a cocitation similarity measure, with special reference to Pearson's correlation coefficient", *J. the American Society for Information Science and Technol.*, 54(6): 550-560.
42. Pallant, J., 2005. "SPSS Survival Manual: A step by step guide to data analysis using SPSS for Windows (Version 12)", Allen and Unwin, Crows Nest NSW Australia,
43. Cohen, J., 1988. *Statistical power analysis for the behavioral sciences*, Hillsdale, NJ: Erlbaum.
44. Phillips, P. and P. Louvieris, 2005. *Enterprises: A Balanced Scorecard Perspective Performance Measurement System in Tourism, Hospitality and Leisure Small Medium-Sized*, *J. Travel. Res.*, 44: 201-211.
45. Kaplan, R.S. and D.P. Norton, 1992. "The Balanced Scorecard: Measures that Drive Performance." *Harvard Business Rev.*, 70: 71-79.
46. Gunn, C.C. and T. Var, 2002. *Tourism Planning; Basics, Concepts, Cases*. Routledge, Taylor and Francis Group, New York and London,
47. Lindberg, K. and R.L. Johnson, 1994. "Estimating Demand for Ecotourism Sites in Developing Nations." *Trends*, 31(2): 10-15.
48. Brause, D., 1992. "The Challenge of Ecotourism: Balancing Resources, Indigenous People and Tourists." *Transitions Abroad*, November-December: pp: 29-31.
49. Yacob, M.R., A. Radam, K. Wahidin and A. Shuib, 2009. "Contingent Valuation of Ecotourism in Marine Parks, Malaysia: Implication for Sustainable Marine Park Revenue and Ecotourism Management", *World Applied Sciences J.*, 7(12): 1474-1481.
50. Geller, A.N., 1985. "Tracking the critical success factors for hotel companies", *The Cornell HRA Quarterly*, February, pp: 76-81.
51. Brown, J.B. and B. McDonnell, 1995. "The Balanced Score-Card: Short term guest Or Long-Term Resident?", *International J. Contemporary Hospitality Manage.*, 7 (2/3): 7-11.