

Strategic Performance Measurement Toward High Performance Organizations of Local Hotel Businesses in World Tourism Destination Context: Case Study in Samui Island, Thailand

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Abstract *This research has 3 main objectives: (1) To study strategic performance measurement (SPM) and high-performance organizations (HPO) of the local hotel businesses. (2) To study the importance of clarity of strategy and goal setting affecting the SPM and HPO of the local hotel businesses. And (3) To propose the models in developing SPM for HPO of local hotel businesses. Questionnaires have been sent to 352 people of the local hotel businesses whose owners are Thais and are not chain hotels, accredited with no less than 3 standard stars, and operated in Samui island, Thailand. The data are then analyzed using regression analysis. The result of the hypothesis test on the relation between factors affecting HPO of the local hotel businesses shows that clarity of strategy and goal setting factor, SPM factor i.e. learning and development measure variables, and social and environment measure variables affect the HPO. All of the variables can help explain the HPO of the local hotels by 67.4% with significant statistical implications. The factors that affect or are most powerful in predicting changes in HPO of the local hotels are learning and development measure, clarity of strategy and goal setting, and social and environment measure respectively. Findings should be useful for local hotel managers who aim to enhance the HPO that will increase the competitive advantage.*

Keywords: *Strategic Performance Measurement (SPM), High Performance Organization (HPO), Local Business Hotel*

INTRODUCTION

During the past six decades, the Tourism Industry has been growing continuously till it has been one of the biggest and fastest-growing economic sectors in the world. The report of the United Nations World Tourism Organization; UNWTO) shows the continuing economic growth of the number of tourists entering various countries around the world, from 25 million people in 1950 to 278 million in 1980, 674 million in 2000, and 1,235 million in 2016. UNWTO forecasts that in the long run, the number of world tourists will increase by 3.3% per year between 2010-2030. It was forecasted that by 2030 there will be 1.8 billion world tourists. And from ranking the most favourite world's famous tourism

destination based on 2 important indexes: the numbers of International Tourist Arrivals and the International Tourism Receipts, it was found that in 2016 Thailand was No. 9 of the world, and No. 2 in Asia-Pacific (United Nations World Tourism Organization, 2017) as detailed in Appendix A.

Tourism growth has resulted in the growth of major tourism industries i.e. hotel businesses. The number of hotel rooms has been increasing, from 277, 273 rooms in 2000 to 682, 824 rooms in 2016, and to 701, 270 in 2017. The average occupancy for the whole country is 73.73% (Ministry of Tourism and Sport, 2017). Over 50% of tourists to Thailand aim for sea-sighting attractions. The most favourite coastal provinces are Phuket, Chonburi (Pattaya), and Surathani (Samui island) (Ministry of Tourism and Sport, 2015).

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Tourism expansion and becoming world tourism destinations have stimulated growth in hotel businesses in these cities.

Nevertheless, in spite of the fact that the boom in tourism has resulted in the growth of hotel businesses, harsh competitions are rising, especially for local hotels whose owners are Thais. The latter are facing challenges from investment expansion of big foreign chain-hotels. Local hotel businesses need to adapt themselves, searching for various strategies to develop their services and increase their potentials to be high-performance organizations.

The concept of High-Performance Organization (HPO) is to build up excellence for an organization. Its objective is to develop competitive potentials/competency and service quality that will enable high-performance organizations to deliver excellence in several aspects of their administration in a sustainable dimension (American Management Association, 2007). In the Hospitality Industry, it is accepted that service quality is essential (Narangajavana and Hu, 2008) as the quality of service helps build up customers satisfaction and loyalty, increase market share and return to the investor. Service quality also helps reduce cost, reduce risk in cost competition, and build up competitive competency (Lu et al., 2015; Knutson, 1988; Haksever et al., 2000; Wuest, 2001). Therefore, amidst harsh competition in the present day where the survival of hotel businesses depends on the quality of service delivery that meets the customers satisfaction (Moshin and Locker, 2010), hotel business administrators must study and understand the service excellence which will enable their organizations to be superior than other competitors, or possess different excellence that can sustainably build up competitive advantage for the organizations. Thompson et al. (2016) stated that a company which tended to be more efficient than its competitors in the market was the company equipped with strategies, and could better apply them in practices. So did Roshan and Jenson (2014) who stated that an organization could not be successful if it merely declares good strategies without implementing them. And the important factor in implementing the strategy is the measurement system, which at present several researchers in various disciplines attempt to find out the better method in connecting the work measurement system with the strategy, or as it is called Strategic Performance Measurement (Langfield-Smith, 1997; Neely, 2005). It is believed that implementing Strategic Performance Measurement yields more benefits than merely implementing an Accounting Measurement System (Ittner et al., 2003).

From the above information, the researcher thus poses 2 issues: First, How Clarity of Strategy and Goal Setting affect Strategic Performance Measurement? And second, How Clarity of Strategy and Goal Setting and Strategic Performance Measurement are important to High-Performance Organizations of local hotel businesses in

Samui island tourism destination, Thailand. From the posed questions, the researcher can define 3 research objectives: (1) To study the Strategic Performance Measurement and High-Performance Organizations of local hotel businesses in Samui island tourism destination, Thailand (2) To study the importance of Clarity of Strategy and Goal Setting affecting the Strategic Performance Measurement and High-Performance Organizations of local hotel businesses in Samui island tourism destination and (3) To propose the models in developing Strategic Performance Measurement for High-Performance Organizations in Samui island tourism destination, Thailand. The results of the research will be beneficial when applied to the context of local hotels, especially in setting the direction in developing the competency of local hotel businesses so that they will be competitive in the future.

This paper proceeds as follows: part 2 - a review of related literature and research assumptions; part 3 - research methodology; part 4 - data and reports results; and part 5 - conclusion.

LITERATURE REVIEW

Meaning and Characteristics of High-Performance Organization

The concept of High-Performance Organization: HPO emerged at the end of the 20th century when organizations faced technological changes and more competition in economic endeavours. Products and services, or the organizations' life-cycle have begun to be shorter (De Waal, 2007). The organizations have to seek for a different administrative system or develop more performance measurement organization instruments. In the past, many researchers have attempted to undertake comparative studies on the differences of the organizations, the achievements of which are superior to the others, in order to understand the unique characteristics of high performances organizations, or of the organizations, the excellence of which are different than the others. Many models which possess characteristics of high performances organizations have been presented in order that various other organizations can appropriately apply them to their context and conditions.

Epstein (2004) explains that high-performance organizations are those that are successful financially. Their personnel and customers are satisfactory. They have a high level of individual initiative. They are productive and innovative. Their reward system is consistent with their performance measurement system. And they have strong leadership. On the other hand, Miller (2001) explains that high-performance organizations are those with efficient working-system and teamwork. Their characters have changed: from high

controlling to trust-based organizations, from production to knowledge generation organizations, from individual to team-work decision, from personal rewards to team-work rewards, from vertical to the horizontal organizational pattern, from fixed to flexible structure and from closed to outsiders to open up to outside relations. High-performance organizations are financially opened to their personnel as well as to outsiders. Individual blame is changed to overall-procession examination. Holbeche (2005) supplements that high-performance organizations have the potentials to be changed into the innovative ones. They can work effectively without sticking to the intensive administrative system.

De Waal concludes that the high-performance organizations are those with higher financial and non-financial performances than other organizations in the same business for a long time, and have the ability to accommodate and respond fast to environmental changes. He stresses the importance of long-term management by building integrated management structures, improving the core competence continuously and treating the organizations' personnel as the main assets (De Waal, 2007, 2008). De Waal's ideas are in line with those of Blanchard (2009) who states that high-performance organizations are those which can produce high efficient products, and the personnel are satisfied, and highly committed to success. Buytendijk (2006) explains that high-performance organizations are those that can understand and access the markets prior to other organizations. They are able to keep high ability personnel and cope with pressures, both from inside and outside the organizations. Pettigrew and Whipp (1991) state that highly efficient organizations in the competition must be able to accommodate major changes.

As for characteristics of high-performance organizations, many researchers have several attributes which are consistent to the characteristics set and used by HPO center, Netherlands, to study high-performance organizations in many countries around the world. HPO center has concluded five factors (HPO CENTER, 2017) for the success or characteristics of high-performance organizations as follows:

Management Quality

De Waal (2008) remarks that the essence of high-performance organizations is Management Quality which consists of several characteristics: the administrative management must keep the relationship and trust of the members of the organizations; the administrators must be honest and set examples to members in the organizations, be decisive and proceed quickly to implementation, train the members of the organization to get better outputs, focus on outputs, have a strong leadership, ensure that the organization strategy is communicated to all the members of the organization, and build up accountability. These characteristics are in line

with Epstein (2004), Mische (2001) and De Waal (2007)'s presentation which states that one of the main components of high-performance organizations is leadership: the administration must have strong leadership, have clear vision, play a role in the decision-making and build up a clear duty responsibility (Roger & Blenko, 2006). The administration must emphasize the strategy that will connect over all the organization, focus on setting the challenging goals, and searching for the paths to achievements, and stimulate the members to build up outputs (Linder & Brooks, 2004; Buytendijk, 2006).

Openness and Action Orientation

The essence of high-performance organizations is to build a culture of Openness and action orientation. The administration often joins the dialogue with the concerned personnel in the business line, stresses the importance of knowledge exchanges, is accountable for the mistakes as opportunities to learn new ideas/concepts, and build organizations that are achievement driven (De Waal, 2008; Rogers & Blenko, 2006; Linder & Book, 2004, Blanchard, 2009, Hanna, 1988).

Long-Term Orientation

High-performance organizations will show that long-term commitments are more important than short-term ones. The organizations will build a good and long relationship with all sides i.e. shareholders, personnel, suppliers, customers and society at large. High-performance organizations will focus on continuously increasing value-added for their customers, keeping the good and long-term relationship with all the stakeholders through building-wide networks, are social-concerned and build the opportunities that have shared benefits. High-performance organizations grow from being partners with suppliers and customers until they are organizations of international networking. This is in line with Blanchard (2009), Linder and Brook (2004) who presented that high-performance organizations will focus on customers, be socially responsible, and build networking in working with other organizations and concerned people. De Waal et al. (2015) state that good and quality partnerships will affect high-performance organizations. Besides, high-performance organizations also stress the importance of their personnel: promoting talented ones (Coulson-Thomas, 2012), adjusting the needed environment to be amenable to human capital (Lawler, 2005), promoting growth and build up leaders from within, building physically and spiritually safe workplaces, building work stability (De Waal, 2008), keeping balanced work, keeping organizations' personnel and the core-work group (Hanna, 1988).

Continuous Improvement & Renewal

Continuous Improvement & Renewal process begins when high-performance organizations use the strategy which is unlike others and make them different, by developing new alternatives to make up for the dying ones. Thereafter high-performance organizations will do everything to achieve the new strategy which will reduce difficulties and reduce unnecessary work procedures. A measurement system and reports of the important data will be implemented. Progress is to be measured, monitored and follow up to achieve the goals. Reports are not only for the administrators but for all the members in the organizations to know both the financial and non-financial details necessary for the mobilization and improvement of the organizations. Members of the high-performance organizations will be conscious of the continuous effort to receive the best results. The organization will improve the products, process and services continuously, build up the source for competitive advantage by promptly developing new products and services in response to market changes. Besides, the stress is on the core competencies, keep them with the organization, and use outsources for things that are not core competencies (De Waal, 2007, 2008). This is in line with Buytendijk (2006) who proposes that high-performance organizations must always develop themselves, and build the ability to adapt quickly to the environment. They have to be creative, innovative (Linder & Brook, 2004; Mische, 2001), and must be organizations of continuous learning to increase their abilities (Blanchard, 2006).

Quality of Workforce

High-performance organizations will gather a variety of personnel, seek the ones who are flexible to help in examining the problems in business processes and stimulate creativity in solving these problems. High-performance organizations will continuously develop their personnel by training them to be flexible to learn from other people through cooperation with suppliers and customers, build inspiration for the personnel so that they would develop their skills to achieve the results of the operation, support them in their creativity to search for new ways to reach the desired results (De Waal, 2007, 2008). High-performance organizations should have a knowledge management process (Blanchard, 2006; Mische, 2001) so that everybody in the organizations can access knowledge, and develop themselves to be learned ones to work more efficiently. Rogers & Blenko (2006) and Lawler (2005) suggest that high-performance organizations must build up personnel who are skilful in problem-solving, excellent in working operation, utilize instruments and good practices.

Strategy and Goal Setting of the Organization

Glueck (1976) states that strategy means an overall plan, a conclusive plan, or an integrated plan that is displayed to ensure that the fundamental objectives of the organization are achieved. Porter (1980) explains that strategy is a generally fundamental principle in business competition, while David (2013) denotes the meaning of strategy as the long - term objectives which an organization aims to achieve. On the other hand, Henderson (1989) refers to strategy as a deliberate and careful search to draw an operation plan that can be used to develop competitive advantage and capacity/competency for an organization. Thompson et al. (2016) state that strategy is a series of activities that the administrators use to improve and make more profit than their competitors. Steiner & Miner (1977) explain that strategy is the set of fundamental commitments, objectives and goals of an organization. Therefore, it can be concluded that strategy means a pattern or a plan that is designed to get more competitive advantage than its competitor and can reach the goals as planned. A goal is significant to the success of an organization as it sets the directions of the organizations, helps the evaluation, strengthens its apparatus, displays the priorities, builds co-operation, and is a foundation for efficient planning, organization, motivation, and activities controlling. The set goals may be the overall goals of the organizations or of the separate units. The goals should be challenging, relevant, reasonable, measurable, and clear (David, 2013). Thompson et al. (2016) propose that good strategy and good implementation are the signs of best management. A company with a better strategy and better implementation tends to be more efficient than its competitors in the market. On the contrary, a lack of clear direction, incomplete strategy or inappropriately use of the strategy may lead a company to financial problems. Its business faces long-run risk and poor administrative management.

The above propositions point to the importance of strategy and goal setting to the future success or failures an organization. The administrators who lack clear visions of future demands of the organizations can be compared to the long journey without destination and maps. The organizations will lose the definite direction; the operations have a high chance of going astray. Therefore, clear strategy and goal setting is a critical component of the organization that wants to excel in every aspect of the administration and has good operation outputs. Thailand Quality Award (TQA) which draws the award criteria from Malcolm Baldrige National Quality Award (MBNQA), has set the strategic criteria as follows: the organization has to set the strategic objectives and implementation plan which need to be relayed and implemented; changes are needed if the

situation has changed, and progress measurement is also necessary. In setting strategic objectives and implementation plan, all concerned data and information are collected to be used in the planning. The plan needs to be comprehensive, that is to cover all dimensions, both for the short and long-term. Clear transferring from the plan to implementation is to be undertaken. The plan should be flexible, ready to be changed along with the situation. Besides, there should be a connection with the indications of important performance measurements in order to monitor the success and efficacy of the set strategies (Thailand Productivity Institute, 2017). The researcher can conclude the above propositions into 2 research hypothesis as follows:

Hypothesis 1: Clarity of strategy and goal setting is positively related to strategic performance measurement.

Hypothesis 2: Clarity of strategy and goal setting is positively related to high-performance organization.

Strategic Performance Measurement

Performance Measurement is a process of quantitative measurement used in measuring efficiencies and effectiveness of the past operation (Neely et al., 1995, 2005) which is essential for successful organizational administration. Performance Measurement plays an important role in successful organizational administration. It helps change the organizational strategy into the desired behaviour and results. Having a strategy in good competition cannot make the organization successful if it cannot be efficiently implemented (Roshan & Jenson, 2014). Science in measurement has no specific disciplines. We, therefore, see researches in measurement coming from various disciplines i.e. accounting and management, human-resource administration, administration management, marketing, strategy management, and organization behaviour (Marr & Schiuma, 2003; Srimai et al., 2011). In the past 30 years, there are several important concepts in operation measurement, and there have been major changes. The conventional concepts, from the 1880s – 1980s, stressed the importance of cost and accounting system, emphasizing financial management measurement i.e. profits, productivity and return on investment (Ferrerias & Crumpton-Yong, 2018). Until 1980s-1990s, there were increasing widespread studies on performance measurements, resulting in more various dimensions of performance measurements apart from the financial one (Bourn et al., 2000; Nudurupati et al., 2011, Bititci et al., 2012).

From 1980s up to the present, many researchers in various disciplines have attempted to find a better methodology for connecting performance measurement and strategy (Langfield-Smith, 1997; Neely, 2005) Atkinson et al.

(1997), Ittner et al. (2003) and Chenhall (2005) explain that Strategic Performance Measurement is using performance measurement as an instrument in changing strategy to the set of performance measure of strategy chosen by the organization. The increasing researches indicate that using a Strategic Measurement System is more beneficial than using merely an accounting measurement system (Ittner et al., 2003). Therefore at present organizations show much interest in using a Performance Measurement System as it is an effective instrument in monitoring and controlling the strategic operation of the organization (Kaplan and Norton, 1996; Bourne et al., 2000; Simons, 2000; Schneier, 1991).

The performance measurement of various organizations not only gives importance to the financial dimension but stresses the need to control other dimensions to keep the balance, of the customer and the processing sides (Striteska & Jelinkovab, 2015). Kaplan and Norton (1996) have proposed the concept of Performance Measurement for the organization called Balance Scorecard, which has been considered the most popular (Marr & Schiuma, 2003; Zizlavsky, 2014). Kaplan and Norton have proposed 4 dimensions in performance Measurement: financial, customers, process, and learning and growth. A survey by Marr (2004) found that big companies in the USA gave importance to monitoring and controlling the outputs of the operation through 4 aspects: financial, customers, process and resources respectively. Similarly, a survey of companies in The Czech Republic (Striteska & Svoboda, 2012) found that the organization stressed monitoring and controlling outputs, through financial and customers dimensions respectively.

Nevertheless, the Performance Measurement in 4 dimensions along the Balance Scorecard concept may not be sufficient for sustainability building. Neely et al. (2002, 2001) have proposed that in Performance Measurement, the organization should focus on all groups of stakeholders, while in the balanced performance measurement, the stress is especially on the shareholders and the customers, There is no mention of the employees, suppliers, alliance partners or intermediaries; nor of the regulators, local community or other units. All of these units may have impacts on the efficiencies and success of the organization. At present many organizations have stressed the importance of sustainability building or the ability in being responsive to present needs with no impacts on the ability to be responsive to future needs (Jacobs & Chase, 2018).

The organization has to expand the scope of the organization strategy to cover all of the stakeholders who have impacts on the organization directly or indirectly. Therefore the strategy of the organization should not focus only on the economic aspect of the shareholders, but should also give the importance on the environmental and social aspects which

have effects on the main shareholders. The aforementioned concept called Triple Bottom Line, which is presented by Elkington (1997), is a concept that expands the success and value measurement of the organization in 3 dimensions i.e. economic, social, and environment, or giving the importance both to profit people, and planet (Jacobs & Chase, 2018; Cummings & Worley, 2015).

In addition, many researchers have explained that this is an era of variety of economic situation. It is a period that the world economy is in the transition from the industrial age to the technological, electronic and communication age (Toffler, 1980; Friedman, 2006). It is an age where technological, computer and media advancement are running in fast-speed (Toffler, 1980; Friedman, 2006), affecting the world community, no matter where one lives, one can acknowledge, relate or receive quickly the impacts of what happens. Therefore in the age of fast-speed communication and the markets with buying power around the world, the market situation has been changed to the world market. In the meantime, the resources used in the production i.e. raw material, intellectual ability and labor have been changed to those of the world-class (Heizer & Render, 2006). Being world-class has increasingly harsh impacts on the competition (Russell & Taylor, 2011). Therefore, in this age where an organization has to use strategy and technology to help respond to unexpected changes in customer demands that need speed and more agility (Bayraktar et al., 2007), the performance measurement needs to change from the old age that gave importance to costing, quality and productivity to the emphasis on strategy and customers-centeredness. This emphasis on strategy has enlarged the performance measurement to cover the future prediction, innovation, customers and intellectual capital (Srimai et al., 2011).

From the above discussion, it can be concluded that the performance measurement of the present organization needs to give importance to the performance measurement comprehensively, cover both the financial and non-financial aspects. There should be the composition of the performance measurement both in the past, the present and the future. The past performance measurement i.e. financial indicator. The present performance measurement i.e. the indicator of the outputs of the process in service delivery, satisfaction of the customers, and the future performance measurement i.e. indicators of knowledge-learning, research and development or new innovation. Besides, performance measurement should cover the measurement of the tangible assets i.e. financial, and the intangible ones i.e. human resources, intellectual resources, or innovation. Essentially, the performance should give importance to all stakeholders. The present researcher can conclude the components of the strategic performance measurement into 6 perspectives as follows:

Financial Measure

Financial Measure is an explanation of how an organization builds sustainable value growth for shareholders (Kaplan & Norton, 2004). Every business exists in order to make profits. Therefore the result of the financial operation is the best indicator of the success of the organization, and the perception/awareness about the business excellence is the ability in making better profits (Sureshchandar & Leisten, 2005). The financial measure is the indication of the strategy of the organization and its implementation that help improves the profits for the organization (Kaplan & Norton, 1996; Kanji & Sa, 2002). Therefore the financial objectives generally are concerned with the ability in profit-making i.e. income from the operation, returns from investment, or economic value-added. The objectives of other financial alternatives are the ability in building fast sale growth or building cash currency (Kaplan & Norton, 1996).

Customer Measure

A company cannot know how good its service is until it asks its customers (St. Clair, 1997). Customers, therefore, act as important indicators for business organizations. Customer measure thus is a guarantee that customer satisfaction is the most important indicator. The satisfied customers will return and persuade their business partners, friends and families to follow them. Therefore the Balance Scorecard emphasizes the necessity that the organization has to transform its commitment to customers into specific indicators that reflect important factors for customers. In general, the customer's anxiety can be divided into 4 categories: Time, Quality, Performance and Service cost (Kaplan & Norton, 1992). Customer Measure, besides measuring Customer Satisfaction, may include Customer Retention, New Customer Acquisition, Customer Profitability, and Market and Account Share in market goal (Kaplan & Norton, 1996).

Internal Process Measure

The administrators must set important internal processes in which their organizations must excel. These processes must be able to make the business units deliver the proposed value that can attract and keep the customers in the goal markets, and satisfy the shareholders with the excellent financial return. Therefore Internal Process Measure will focus on the internal process that has a great impact on the satisfaction of the customers and achieve the organization's financial objectives (Kaplan & Norton, 1996). Similarly, Neely et al. (2001, 2002) propose that in this process perspective, the administrator must answer the question: What important process the organization needs to undertake in order to

implement the strategy? Process means the general process in doing business i.e. developing products and new services, demand building and responding to demands, organization planning and administration. Kanji and Sa (2002) propose that process excellence can be achieved through setting a good information data system which can specify the causes of the problems that have happened. In addition, the employees must feel responsible for the management of those processes in which they have gotten involved, and in which they have experience and expertise needed in solving the problems that may happen. Kanji and Sa (2002) propose that excellence in process can be achieved through 3 aspects: Cost, Time, and Quality; whereas Kueng (2000) proposes that Process Performance should be measured in terms of Quality, Efficiency, Effectiveness, Timeliness and Cost. However, Sureshchandar and Leisten (2005) suggest that efficiency of the process should not focus only on these general issues, but should give importance to stakeholders in the whole business process.

Learning and Development Measure

Learning and development Measure is the learning and development of the employees in an organization. The employees are important stakeholders of all organizations (Sureshchandar & Leisten, 2005). For many centuries, human resource has been recorded as an essential asset, whereas learning perspective and development are fundamental components of the strategy. The administrators have to specify the skills and competency of the employees, technology and environment of the organization needed in strategic support (Kaplan & Norton, 2001). The organization must invest in skill development of the employees, develop technology and the system, adjust the routine work, and the organization's process. The measurement relating to general employees will include Employee Satisfaction, Retention, Training and Skill Development. The competency of the information system can be measured from the accuracy at real-time. The significant information of the customers and the internal process have been relayed to the site employees for decisions and practices. Working process of the organization can check the correlation between Employee Incentives and success factors of the organization, and can measure the rate of improvement in relation to customers and internal process (Kaplan & Norton, 1996).

Innovation Measure

Innovation means new things that have been developed. It can be new products, new services or new processes (Tushman and Nadler, 1986). Innovation is essential in taking the organization to its goal, leading it to success (Drazin et al., 1999; Tsai, 2001). Therefore, it is necessary

that the organization must stress the importance of innovation creating, setting innovation goals in order to arrange the resources for innovation projects and measuring innovation efficiencies. The method in measuring innovation efficiency is to measure the following: (1) Input i.e. investment money and time the employees devote to innovation (2) number of work or demands built at certain time, i.e. number of throughputs that pass the first screen, time used in thought change into prototype products (3) Outputs i.e. number of innovations that access the market at a certain time, percentage or income derived from new products and services, and market-shares from innovation (4) Leadership i.e. percentage of time the administrator devotes to offer consultation to innovation projects (5) Competence i.e. percentage of employees trained to be innovators, percentage of employees qualified as innovators (6) Climate i.e. the company's administration process conducive to, or destructive to, innovation (7) Efficiency i.e. percentage of outputs per inputs of the innovation and (8) Balance i.e. increasing improvements compared to investment and differences at a certain time (Hamel & Tennant, 2015).

Social & Environment Measure

Social & Environment Measure is a concept and method which stresses the importance of running business with responsibility, social problems-solving, or expression of social-consciousness in return for benefits received from society and community, or expression of conscience in making (negative) impacts on society and environment as results of the business i.e. resources and environmental management, corporate social responsibility, health & safety, working compensation, working hours, underage labor, and discrimination. Allee (1999) explains that the capability of an organization in leading the organization's employees in promoting ethical behaviours in every work, called "Social Capital" shows the quality and values of the organization relationship with the larger society through practices of the employees i.e. being responsible members of the community, locally, regionally, country and the world-class levels. The social measure of the business process means measuring of the impact of the process upon the society and measuring of impact awareness (Kueng, 2000). The social issue reflects the status of the organization upon the society at large, which can specify into 2 aspects i.e. political image and social image. Political image reflects the compatibility and understanding of the organizations and the government, and other international organizations. Social image reflects goodwill and image of the organizations among the people in general, and the community.

From the above statements, the researcher can draw the research hypothesis as follows:

Hypothesis 3: *Strategic performance measurement has positive relationship with high-performance organizations.*

Hypothesis 3a: Financial measure has positive relationship with high-performance organizations.

Hypothesis 3b: Customer measure has positive relationship with high-performance organizations.

Hypothesis 3c: Internal process measure has positive relationship with high performance organizations.

Hypothesis 3d: Learning and development measure has a positive relationship with high-performance organizations.

Hypothesis 3e: Innovation measure has a positive relationship with high-performance organizations.

Hypothesis 3f: Social & environment measure has a positive relationship with high-performance organizations.

Research Conceptual Framework

Reviews of the related literature indicate that successful high-performance organizations will stress the importance of strategy and goal setting of the organization, and attempt to its utmost to achieve its goals, which need strategic performance measurement to help the various working systems carry on in the direction consistent to the strategy and goal of the organization to increase its potentials in producing outputs and bring the organization towards high-performance organizations. Therefore the researcher can define the relationship between Clarity of Strategy and Goal Setting (CSG), Strategic Performance Measurement (SPM) and High-Performance Organization (HPO) as in Fig. 1.

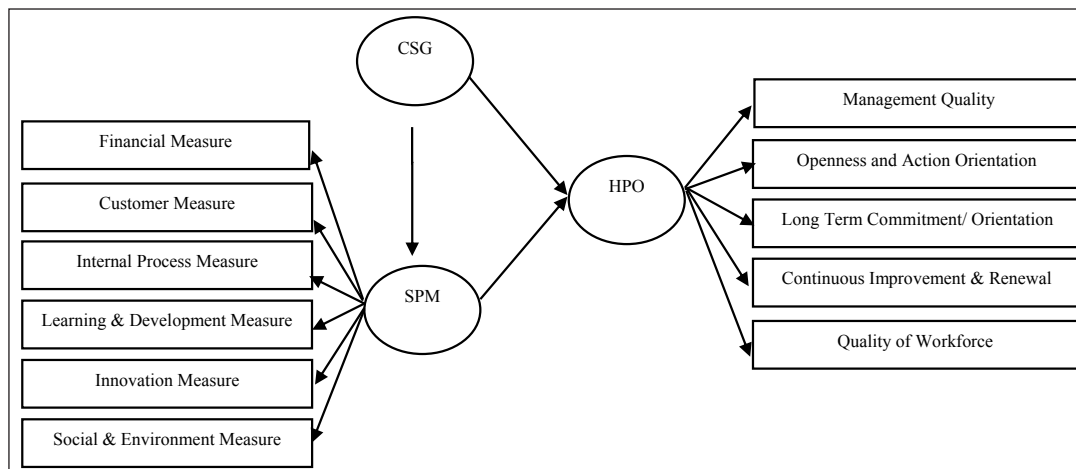


Fig. 1: Research Conceptual Framework

METHOD

Population

The population in this research is local hotel businesses whose owners are Thais, accredited with 3-star standard, and are located in Samui Island, world-class tourism destination, Thailand. Data reference is from Ko Samui-Tourism Authority of Thailand. The total number of hotels in Samui island is 597, while those that are not chain hotels accredited with 3 stars are 352.

Data Collection

This research collected data from local hotel businesses whose owners are Thais, accredited with 3 standard stars, and are located in Samui Island, world-class tourism destination, Thailand. The data collection is from questionnaires responded by high-level administrators of the hotel-businesses i.e. business owners, general managers, managers or manager-equivalents. The questionnaires have been pre-tested with 25 local hotel businesses before

the official ones were used. Thereafter the data received were analyzed to test Reliability of the questionnaires, using Cronbach's alpha coefficient formula. The result of Reliability test is between 0.53 – 0.93. As some of the feedback factors have the Reliability score less than 0.7, the researcher therefore cut some of the questions out, altogether 3 out of 54 questions, and analyzed for the second time. The result of the Reliability score has increased to be between 0.77-0.93. And the Reliability score of the whole set is 0.97, indicating that the questionnaires have been developed to the point that the reliability is at the high level: the Reliability score should be more than 0.7. (Nunnally, 1978; Cortina, 1993) Afterwards, the researcher has sent the completed questionnaires to the local hotel businesses, altogether 4 times. The first time, 352 questionnaires were sent out by posts, receiving back 54 answers; 34 answers were eligible. The second time, 81 electronics letters were sent out, receiving 17 answers, 13 answers were eligible. The third time, 210 posted questionnaires were sent out, and 20 answers came back, 14 answers were eligible. And the fourth time 30 questionnaires were sent through Revenue Dept. network, 19 answers were received, and 15 were eligible. Altogether, the researcher has received back 76 questionnaires that are complete and eligible. The ratio of

questionnaire returning is 21.59%, which is not less than 20%, acceptable criteria (Aaker et al., 2001).

Analysis of Data

Data analysis in this research has been divided into two parts: the preliminary data analysis and the data analysis to answer the research questions and research objectives. The details are as follows: (1) the preliminary data analysis is the analysis of the fundamental data, using descriptive statistics to describe the population's characteristics and the characters of the variables in the research, using the instant SPSS for WINDOWS, the analysis of fundamental statistics of the population i.e. Frequency rate, Percentage, Analysis of Fundamental statistics, Analysis of Variables i.e. Maximum, Minimum, Mean, Standard Deviation, Skewness and Kurtosis (2) Data analysis to answer questions and the objectives of the research using inferential statistics i.e. Multiple Correlation, Simple Regression and Multiple Regression to analyze relationship between Clarity of Strategy and Goal setting, Strategic performance Measurement and High-Performance Organization.

DATA AND RESULT

Result of Fundamental Statistic Analysis, Frequency Distribution and Percentage

Research results find that, of the 76 local hotels which are the population of this research, the majority 58 people (76.3%) are women, 29 people (38.2%) aged between 31-40 years old, 56 people (73.7%) with B.A. degree, 28 people (36.8%)

holding the position of managers, 29 people (38.2%) have been working in hotel business between 5-10 years, 24 people (31.6%) have been working in the present position between 6-10 years. The majority of most hotels are limited companies: 47 hotels (61.8%), 34 hotels (44.7%) have been in the business for more than 15 years, 33 hotels (43.4%) are accredited with 3 stars, 41 hotels (53.9%) have employees less than 50 persons, 39 hotels (51.3%) have registered capital of less than 25,000,000 baht, 58 hotels (76.3%) have Thai owners and family shareholders, 54 hotels (71.1%) have Europeans and Americans as their major customers, 40 hotels (52.6%) used to have received awards for outstanding services and remarkable quality.

Results of Fundamental Statistics Analysis of Factors Variables on Population Studies

This part of the analysis has the objective to look at the distribution of factors variables on population studies. The analysis of data in this part can be divided into three parts: (1) Analysis result of level of Clarity of Strategy and Goal Setting (2) Analysis result of level of Strategic Performance Measurement and the level of Strategic Performance Measurement, Specific Parts i.e. Financial measure, Customer Measure, Internal Process Measure, Learning and Development Measure, Innovation Measure, Social & Environment Measure. (3) Analysis result of the level of High-Performance Organization, and level of High-Performance Organization, specific parts i.e. Management Quality, Openness and Action Orientation, Long-term Orientation, Continuous Improvement & Renewal and Quality of Workforce. The statistics proposed are Min, Max, Mean, Standard Deviation, Skewness, and Kurtosis. Details in Table 1.

Table 1: Results of Fundamental Statistics Analysis of Clarity of Strategy and Goal Setting, Strategic Performance Measurement and High-Performance Organization of Local Hotels Business

Variable	Min	Max	Mean	S.D.	Skewness	Kurtosis
Clarity of strategic and goal setting	2.22	5.00	3.76	.59	-.294	.141
Strategic performance measurement	2.25	5.00	3.90	.51	-.377	.721
Financial measure	2.00	5.00	3.60	.75	.227	-.602
Customer Measure	2.50	5.00	4.03	.60	-.301	-.203
Internal Process Measure	2.00	5.00	4.02	.66	-.645	.988
Learning & Development Measure	2.25	5.00	3.97	.67	-.380	-.348
Innovation Measure	1.75	5.00	3.73	.71	-.305	.100
Social & Environment Measure	2.00	5.00	4.07	.69	-.536	-.184
High performance organization	2.85	5.00	3.96	.52	-.274	-.347
Management Quality	2.25	5.00	4.07	.65	-.303	-.369
Openness and Action Orientation	2.75	5.00	3.86	.56	.030	-.218
Long-term Commitment/Orientation	3.00	5.00	4.23	.58	-.465	-.384
Continuous Improvement & Renewal	2.50	5.00	3.89	.69	-.426	-.438
Quality of Workforce	2.25	5.00	3.78	.62	-.429	-.114

Table 1 shows the analysis result of the level of Clarity of Strategy and Goal Setting, level of Strategic Performance Measurement and level of High-Performance Organization, all are at high level (mean 3.76, 3.90 and 3.96 respectively). When considering skewness, it is found that the distribution of data is negative skewness (skewness < 0), indicating that most of the local hotels have a higher level of Clarity of Strategy and Goal Setting, Strategic Performance Measurement and High-Performance Organization than the mean of the population (Joanes & Gill, 1998). Considering kurtosis, the finding is kurtosis of less than 3, showing the distribution of the data flatter than the common curve, indicating a high distribution of the data (Westfall, 2014). Considering data distribution, it is found that most of the variables are close to the normal distribution: Skewness and kurtosis between -2 to 2, which is acceptable, indicating that the data collected have a normal distribution (George & Mallery, 2010).

Results of Multiple Correlation of all the Variables Used in the Analysis

The objectives of this part of the analysis presentation are as follows: (1) To find the relationship between observational variables of strategic performance measurement and high-performance organization, (2) To examine the linear relationship between observational variables of strategic performance measurement and clarity of strategy and goal setting, (3) To examine the linear relationship between observational variables of high-performance organizations and observational variables of factors variables affecting high-performance organizations, (4) To examine the multicollinearity of observational variables of factors variables affecting high-performance organizations. Details in Table 2.

Table 2: Results of Correlation Coefficient Analysis Between High-Performance Organization, Observational Variables of High-Performance Organization and Factor Variables Affecting High-Performance Organizations

	1	2	3	4	5	6	7	8	9	10	11	12	13
High Performance Organization	1												
Management Quality	.807**	1											
Openness and Action Orientation	.846**	.581**	1										
Long-Term Commitment/Orientation	.804**	.620**	.714**	1									
Continuous Improvement & Renewal	.877**	.597**	.638**	.588**	1								
Workforce Quality	.831**	.547**	.636**	.466**	.790**	1							
Clarity of Strategy and Goal	.682**	.535**	.547**	.510**	.641**	.597**	1						
Financial Measure	.381**	.317**	.215	.258*	.329**	.452**	.504**	1					
Customer Measure	.424**	.232*	.319**	.311**	.401**	.496**	.387**	.608**	1				
Internal Process Measure	.486**	.382**	.453**	.383**	.428**	.383**	.415**	.303**	.294**	1			
Learning & Development Measure	.757**	.559**	.593**	.611**	.716**	.667**	.702**	.405**	.432**	.479**	1		
Innovation Measure	.667**	.508**	.472**	.405**	.714**	.647**	.685**	.519**	.522**	.415**	.719**	1	
Social & Environment Measure	.625**	.494**	.454**	.487**	.567**	.591**	.361**	.312**	.392**	.492**	.602**	.469**	1

** Significant in a two-sided test at the 0.01 level; * 0.05 level

Table 2 Correlation analysis results of the observational variables of High-Performance Organizations (HPO) variable i.e. Management Quality, Openness and Action Orientation, Long-term Orientation, Continuous Improvement, Quality of Workforce, show that most observational variables have moderate interrelationship (r < 0.7) (Hinkle et al., 2003), with statistically significant (p-value < 0.01). And considering the relationship of observational variables of Strategic Performance Management (SPM) variable i.e. Financial Measure, Customer Measure, Internal Process Measure, Learning and Development Measure, Innovation Measure, and Social & Environment Measure, it is found that most observational variables have low interrelationship

(r < 0.5) (Hinkle et al., 2003), with statistically significant (p-value < 0.01).

Examination results of linear relationship show that for most of the cases, HPO variables and observational variables of HPO have positive relationship at moderate level (r < 0.7) with Clarity of Strategy and Goal Setting (CSG), and have positive relationship at low level (r < 0.5) with the observational variables of SPM.

Analysis results of multicollinearity relationship of observational variables of factor variables affecting HPO find the relationship between variables with differences from 0, with statistically significant (p-value < 0.01), 21

couples, the space of relationship is between 0.303 to 0.719. And it is found that correlation coefficient between all of the variables, no couples have the correlation coefficient over 0.900, indicating that of every couple of independent variables, there is no multicollinearity (Hair et al., 2010).

Results of Regression Analysis

This part of the analysis result presentation has the objective to study the importance of clarity of strategy and goal setting as it affects the strategic performance measurement and high-performance organization, using simple regression and multiple regression, as details in Table 3 and Table 4.

Table 3: Results of Simple Regression Analysis Between Strategic Performance Measurement (SPM) and Clarity of Strategy and Goal Setting (CSG)

Independent Variable	B	SE	β
Constant	1.704	.273	
Clarity of Strategy and Goal Setting	.586	.072	.688
R ²	.473		
Adjusted R ²	.466		
SEE	.369		
F	66.549*		

* significant in a two-sided test at the 0.05 level

Table 4: Results of Multiple Regression Between High-Performance Organization (HPO) and Factor Variables

Independent Variable	Model 1			Model 2			Model 3		
	B	SE	β	B	SE	β	B	SE	β
Constant	1.638*	.237		1.317*	.251		.909*	.261	
Clarity of Strategy and Goal Setting							.290*	.083	.333
Learning and Development Measure	.589*	.059	.757	.462*	.070	.597	.266*	.086	.343
Social and Environment Measure				.200*	.068	.266	.224*	.064	.298
R ²	.573			.618			.674		
Adjusted R ²	.567			.608			.660		
SEE	.340			.323			.301		
F	99.267*			59.060*			49.527*		

* Significant in a two-sided test at the 0.05 level

Table 3 shows the analysis result using simple regression. It finds that variables of Clarity Strategy Setting can explain 47.3% of the variance of Strategic Performance Measurement, with a correlation coefficient of 0.586. Therefore, Clarity Strategy and Goal Setting has a positive relationship with Strategic Performance Measurement, with statistical significant (p-value < 0.05), in line with Hypothesis 1.

Table 4 show the result of multiple regression, using the stepwise method. It finds that factors that collaborate in the best forecast for high-performance organizations of local hotel businesses are model 3, composing of factors in Clarity of Strategy and Goal Setting (CSG), factors in Strategic Performance Measurement (SPM) i.e. variables in

learning and development measure, and variables in social & environment measure. All of them can coordinate in explaining High-Performance Organizations of local hotels 67.4%, with statistical significant (p-value < 0.05).

Considering the independent variables that have the highest forecast power of changes in high-performance organizations of local hotels, learning and development measure ($\beta = 0.343$) is the first, the second is clarity of strategy and goal setting ($\beta = 0.333$), and social and environment measure ($\beta = 0.298$) is the third. All of the variables have a positive relationship with high-performance organizations, which is in line with hypothesis 2 and hypothesis 3 (H3.d and H3.f), and can be concluded in the pattern of the relationship as shown in Fig. 2.

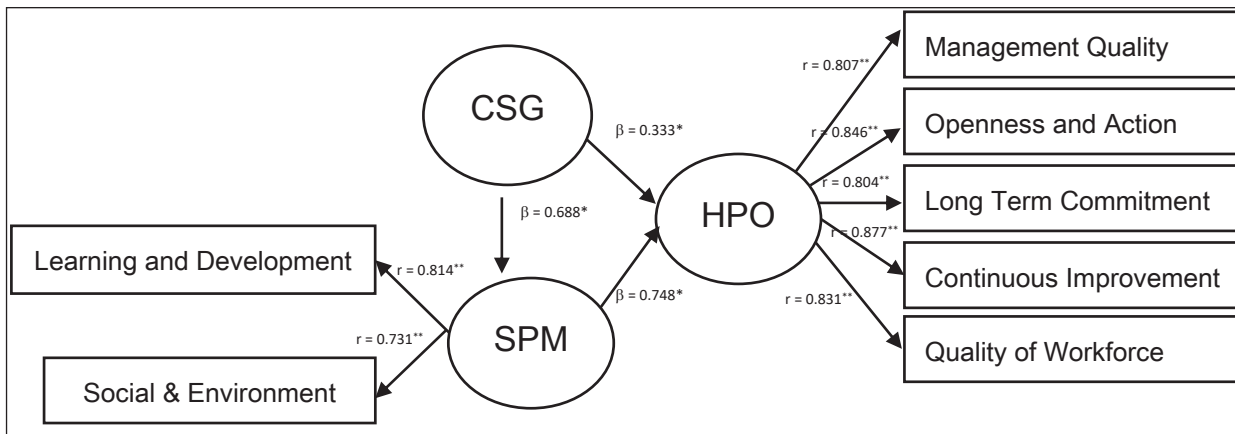


Fig. 2: Correlation Model Between Clarity of Strategy and Goal Setting (CSG), Strategic Performance Measurement (SPM) and High-Performance Organizations (HPO) of Local Hotels Business (p<0.01, *p<0.05)**

CONCLUSION

This study shows that clarity of strategy and goal setting correlates with strategic performance measurement and high-performance organizations of local hotel businesses. That is because the strategy and goal setting of an organization indicate the attributes which it wants to achieve (David, 2013), whereas the measurement denotes quantitative values to things we want to know. Therefore an organization with a clear strategy and goal will efficiently affect the design of its measurement system. Konjer (2015) explains that the objective of a performance measurement system is to report the indicators that help increase the efficiencies of the organization. Therefore the way to improve the efficiencies or the outputs of the operation is to follow the set strategy and monitor it using the performance measurement system. Therefore an organization with Clarity of Strategy and Goal setting, using the performance measurement system consistent to the set strategy and goal is likely to be more efficient and effective than its competitors. Thompson et al. (2016) explain that a company with a strategy and capacity for better implementation tends to be more efficient than its competitor in the market. On the contrary, a company which lacks clear direction, incomplete strategy, or is unable to properly use strategy, may bring its organization to face financial problems; its business is in a long-term risk, and mismanagement. The statement indicates that the strategy and goal setting of the organization is vital to the success or failure of the organization’s future. If the administrator does not have a clear picture of the future of the organization, it is like a long-distance journey without a destination and a map; the organization without certain direction, its operation is highly doomed to failure. Considering factors in strategic performance measurement, specific aspects i.e. financial measure, customer measure, internal

process measure, learning and development measure, innovation measure and social & environment measure; the multiple regression analysis finds that only learning and development measure, and social & environment measure that affect being high-performance organizations of local hotel businesses. This may be because most of the local hotel businesses are family businesses. Huerta et al. (2017) explain that family businesses are businesses which link people of family relations with various aspects of the businesses. And learning and development measure is concerned with the learning and development of employees in the organization. Measurement of employees generally includes employee satisfaction, retention, training, and skill (Kaplan & Norton, 1996). As for local hotel businesses which are family businesses, the administrators usually take care of the living of the employees, look after and help them as people in the family. The working management in relation to the employees is flexible and friendly, an identity of family-businesses. Therefore the factor on learning and development measure is important for a high-performance organization of local hotel businesses.

Regarding the factor on Social & Environment Measure, it stresses the importance of running a business with responsibility, social problem-solving or any expression of social-concerns in return for benefits received from society and community, or expression of conscience in causing social and environmental impacts from the business operation. As Samui island is a small town and still retains the local identity where people in the community are still closed close to each other. Therefore people in the community often get involved, and help community activities. Most of the local businesses have the local owners or administrators, local community and its environment is often their concerns as they want to be recognized, receiving social support for their businesses to run smoothly, getting a good image that

will lead to good business in the future. In addition, social acceptance is the face of the business' owners as well as their families. Therefore, the administrators or business owners often engage in community development.

Consequently, the factor on social & environment measure is vital for high-performance organization of local hotel businesses. This is in line with Jones et al. (2006) and Green et al. (2008) who explain that social responsibility of an organization will help it succeed in the long-run, and build competitive advantage. The statement is consistent with Lev et al. (2010) who studied whether a company which undertakes social activities will bring in increasing income. The result of the study shows that undertaking social activities i.e. money donation for charity, material donation, community volunteers, does increase income and sales for the companies.

By the way, the conceptual framework and assumption of this research is borrowed from the western countries, most

of which stress the importance of Strategic Performance Measurement in all dimensions, both the financial and non-financial. But from this study, it is found that financial measure, customer measure and innovation measure do not affect high-performance organizations of local hotel businesses. This may be because of the context of Samui island, which is a small tourism town with its local community. Samui still retains the identity of a local Thai community, where their members are closely knit and help each other more than members in big cities, or in cities of western countries. The owners or administrators of the local hotels are mostly local people of Samui. So they are prone to stress the close co-habitation with members in the community, and engage more in social and environment activities than in other aspects. Moreover as most of the local hotel businesses are family owned, the administration is more flexible and friendly. Their employees are looked after more as members in the family. Therefore local hotel businesses stress the importance of learning and development aspect of the employees more than other aspects.

APPENDIX A

Table A1: 2016 World's Top Tourism Destinations

International Tourist Arrivals				International Tourism Receipts			
Rank	Destinations	Regions	Tourist (Million)	Rank	Destinations	Regions	USD (Billion)
1	France	Europe	82.6	1	United States	Americas	205.9
2	United States	Americas	75.6	2	Spain	Europe	60.3
3	Spain	Europe	75.6	3	Thailand	Asia and the Pacific	49.9
4	China	Asia and the Pacific	59.3	4	China	Asia and the Pacific	44.4
5	Italy	Europe	52.4	5	France	Europe	42.5
6	United Kingdom	Europe	35.8	6	Italy	Europe	40.2
7	Germany	Europe	35.6	7	United Kingdom	Europe	39.6
8	Mexico	Americas	35.0	8	Germany	Europe	37.4
9	Thailand	Asia and the Pacific	32.6	9	Hong Kong (China)	Asia and the Pacific	32.9
10	Turkey	Europe	-	10	Australia	Asia and the Pacific	32.4

Source: UNWTO Tourism Highlight 2017 Edition (United Nations World Tourism Organization, 2017).

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