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## Preface

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**Biographical notes:** Hassan Yazdifar is Full Professor of Accounting, and Head, Department of Accounting, Finance and Economics at the Bournemouth University (UK). He has achieved professional success in management, consultancy and leadership roles within both industry and academia. He has undertaken the responsibility of several research projects funded by the British Council, the National Institute for Health Research (NIHR), and the Chartered Institute of Management Accountants – CIMA (UK). He is currently the Project Investigator (PI) for two British Council China and Egypt funded projects, and Co-Investigator for the National Institute for Health Research (NIHR) project. His experience is in both developed and developing countries and considers globalisation as an important factor in developing business performance, research and development, and developing knowledge transfer and building partnerships. He has published extensively in international accounting and business journals, and is proactively involved with organisational learning, organisation change management, and adopting innovative practices to improve performances in commercial and service organisations in both public and private sectors. His research expertise also expands to higher education, R&D, the role of MIS, including accounting control and information systems, the process of organisational change, and how MIS could be developed to improve performance measurement systems and how that interacts with other organisational functions.

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The six scholarly studies that constitute this special issue focus on various interesting subjects, including the German firms' global performance and budgetary transparency in public sector to the role of management and their support in organisational performance and performance of employees and their impact on social and environmental aspects of the business working environment in both developed and developing countries. While the first paper is based on data from Germany, the next five papers are from Vietnam and Thailand and hence the special issue provides insights about countries from two regions (Europe and East Asia) and opens the discussion around the impact of social, political and cultural differences in different geographical regions and how they play a phenomenal role in affecting both organisations and individuals.

The first paper, entitled 'Internationalisation and the performance of German firms', by Caper, affiliated with the KIMEP University (Kazakhstan), examines how internationalisation contributes to the growth and profitability of firms and how the earlier studies that examined this relationship have found conflicting results. This paper discusses that some studies have suggested that the relationship between

internationalisation and performance is curvilinear. On the other hand, most of the earlier studies have tested the internationalisation-performance relationship on samples of US firms. This study has examined the same subject in a sample of German firms from five manufacturing industries. The results of this study did not support the curvilinear hypothesis as shown in the global literature. Instead, evidence was found in favour of a linear relationship between internationalisation and performance. Thus, generalisability to firms from other countries should be done cautiously.

The second paper, entitled 'Determinants of the budgetary transparency of public finance in Thailand's educational sector', by Prakaydao Krissadee and Pairote Pathranarakul, both affiliated with the National Institute of Development Administration (Thailand), examines determinants of budget transparency in public finance in Thailand's educational sector based on the criteria specified in the fiscal code of the International Monetary Fund, which elaborates 48 transparency elements under four pillars, namely (i) fiscal reporting, forecasting, and budgeting, (ii) fiscal risk analysis, (iii) management and (iv) resource revenue management. It is articulated that the quality of governance and accountability in public spending is dependent on the conflicts of interest highlighted in the agency theory, which would determine the level of budgetary transparency. Public spending on education in Thailand is significant and has always been a subject of heavy corruption charges, especially in the recent past. This study is based on the data collected through a questionnaire from officials of the Thai Ministry of Education. Results show that the efficient use of technology, timely reporting, commencement of budgeting process in advance, room for maintaining democracy in budget allocation, objective review of budget performance, quality of revenue resource management, effectiveness of anti-corruption measures, effectiveness of stakeholder engagement in budgeting process, quality of governance and accountabilities are key determinants of budgetary transparency. This study also suggests that the overall degree of fiscal transparency in Thailand is below average, but some progress is seen on fiscal reporting and fiscal forecasting and management. There are significant differences in the perceived budget transparency determinants between pillars of the IMF code and Thailand's progress on the ground.

The third paper, entitled 'Understanding the influence of user adaptation on the continuance intention towards ride-hailing services: the perspective of management support', by Minh-Tri Ha affiliated with the International University, Vietnam National University at Ho Chi Minh City (Vietnam), Giang-Do Nguyen affiliated with the International University, Vietnam National University at Ho Chi Minh City (Vietnam) and Nguyen Tat Thanh University (Vietnam), Mai-Lan Nguyen affiliated with the Nguyen Tat Thanh University (Vietnam) and Ai-Cam Tran affiliated with the Nguyen Tat Thanh University (Vietnam), investigates the influences of management support and behavioural adaptation on continuance intention to use ride-hailing services. Based on an extended expectation-confirmation model and by incorporating management support and user adaptation, this study proposes a research model and validates it by using data gathered from face-to-face interviews of 472 user-drivers of dominant ride-hailing companies across Vietnam. Findings from structural equation modelling analysis revealed that all relationships, except for the direct association between management and continuance intention, significantly affect continuance intention. The findings broaden the comprehensive insights of users' adaptation to ride-hailing services and provide a fresh outlook on the understanding of how management supports and user adaptation

influence continuance intention to use a company's ride-hailing application in an emerging country setting (Vietnam).

The fourth paper, entitled 'The influence of career adaptability on well-being indicators and job performance', by Hoa Quynh Tran affiliated with the University of Economics at Ho Chi Minh City (Vietnam), Phuong V. Nguyen affiliated with the International University, Vietnam National University at Ho Chi Minh City (Vietnam), Thi Vu Anh Trinh affiliated with the International University, Vietnam National University at Ho Chi Minh City (Vietnam), and Tien Viet Ho affiliated with the University of Economics at Ho Chi Minh City (Vietnam), examines how employees' career adaptability can lead to enhanced job performance and its underlying mechanisms through well-being indicators including life meaning, life satisfaction, and job satisfaction. Using the structural equation modelling method to analyse data from 301 public servants in Long An Province (Vietnam), the results indicate that career adaptability is essential in helping employees to experience a greater sense of well-being. Career adaptability and well-being both are statistically significant antecedents that enhance employee job performance. Another notable finding of the study is the mediating roles of life satisfaction and job satisfaction in the relationship between career adaptability and job performance. Based on the analysed results, recommended future directions and managerial implications contribute to enhancing employee performance in organisations in an emerging country setting (Vietnam).

The fifth paper, entitled 'The influence of employees' perceived work performance on the pro-environmental behaviours: the role of organisational identification in the Vietnamese hospitality industry', by Quoc-Loc Nguyen affiliated with the International University, Vietnam National University at Ho Chi Minh City (Vietnam) and Ton Duc Thang University (Vietnam), Nhu-Ty Nguyen affiliated with the International University, Vietnam National University at Ho Chi Minh City (Vietnam) and My-Duyen Hoang affiliated with Ton Duc Thang University (Vietnam), discusses that employees' involvement in eco-friendly actions for protecting the environment is playing a crucial role for helping lodging properties that are more eco-friendly and enhance the productivity. Through two methods of qualitative and quantitative research, this research examines the relationship between perceived work performance with pro-environmental behaviours, perceived work performance with organisational identification and the relationship between organisational identification and pro-environmental behaviours in the context of luxury hotels across Ho Chi Minh City (Vietnam). The results show that organisational identification has a strong and positive impact on pro-environmental behaviours of employees. This means that a strong organisational identity makes them more likely to participate in pro-environmental behaviours. Thus, organisational identification is an important determinant of pro-environmental behaviours among staff, and it can be enhanced by improving their perceptions on job performance. In addition, perceived work performance can affect employees' pro-environmental behaviours through organisational identification.

The sixth and final paper, entitled 'Poverty alleviation among Vietnamese ethnic minorities: a behavioural economics perspective', by Nguyen Van Hiep affiliated with Thu Dau Mot University (Vietnam), Tran Hanh Minh Phuong affiliated with Thu Dau Mot University (Vietnam) and Maher N. Itani affiliated with Ajman University (UAE), examines the dynamics of the economic transformation in rural Vietnam and reviews how socio-economic development projects have transformed the economic behaviours of ethnic minorities across Vietnam's Central Highlands. This study investigates the impact

of state-sponsored poverty alleviation initiatives aimed at improving the economic conditions of ethnic minorities, such as X'dang, Bahnar, Jarai, Ede, Mnong, Koho, and Ma ethnic minorities. These initiatives are financed by the Vietnamese state agencies focusing on infrastructural development, and community development by facilitating agricultural transformation in order to stop the massive migration of farmers from the countryside to urban centres. These initiatives include the selection of high-yielding and profitable crops for plantation, application of appropriate agricultural technology, sound land and crop management processes, and deployment of robust irrigation management techniques. This study found that the economic conditions of ethnic minority farmers have improved substantially thanks to the execution of sound, robust and resilient poverty alleviation initiatives of the Vietnamese government.

The six papers of this special issue provide insights into various organisational situations and employees' job satisfaction and performance and their impact on the environment. In general, these global scholars contribute to the literature and identify areas for future studies.

Future research might test some of the findings of these studies in other contexts, such as other emerging countries, and also test some of the models proposed by these studies with field experiments sponsored by local or national governments. The studies in this special issue have adopted various methodologies, including primary and secondary data analyses, mathematical models, questionnaires and interviews. The adoption of different research methodologies is very interesting and would help researchers to gain insights into how such methods (separately or mixed) could be applied in future research across the world. It would be interesting to see future studies in other emerging countries built on the findings and methodologies adopted in the studies in this special issue.