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# Investigating intellectual capital, corporate environmental sustainability strategy, and management commitment: Evidence from Ghanaian hotels

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## Abstract

This study investigates the impact of intellectual capital (IC) on corporate environmental sustainability strategy (CESS), and the moderating effect of management commitment (MC) on the link between IC and CESS in hotels in Ghana. As a cross-sectional survey, data was collected from 185 managers from 30 hotels and analyzed using standard multiple regression analyses. The results revealed that there is a positive link between IC and CESS. The results further showed that MC has a significant positive moderating effect on the link between IC and CESS. The study's findings provide evidence to support the view that MC can enhance IC's contribution to the environmental sustainability performance of hotels in Ghana. This study extends the natural resource-based theory by showing IC as strategic capability and resource for achieving corporate environmental sustainability strategies.

## 1 | INTRODUCTION

International trends on environmental sustainability suggest that corporations, businesses, and industries must take the necessary and urgent steps to address their impacts on the natural environment. Corporate environmental sustainability strategy (CESS) explains actions and decisions that seek to decrease environmental problems created by industries, businesses, and corporations (Baumgartner, 2014). CESS also provides a better understanding of how corporations, industries and sectors are leveraging their internal resources and capabilities in addressing environmental challenges through their strategic frameworks. Incorporating environmental issues into the process of crafting and executing strategies is critical for balancing the social, environmental, and economic needs of both the company and society (Salzmann et al., 2005). Examining CESS is critical because environmental problems facing the world today such as climatic change, environmental pollution, resource depletion, dying ecosystems, and global warming are all consequences of corporate actions (Banerjee, 2002).

Managing corporate environmental sustainability problems requires strategies based on intellectual capital (IC). IC represents the intangible resources and capabilities, including the stocks and flows of

knowledge within organizations (Reed et al., 2006; Rehman et al., 2022). The importance of IC cannot be underemphasized because it is considered a promising starting point for the incorporation of environmental aspects into the general management system of a firm (Haldorai et al., 2022; López-Gamero et al., 2011). IC can also support the development of future questions that touch on new ways of doing business and fostering a friendlier environmental approach (Jamali, 2006). For example, green IC including green human capital and green relational capital can positively influence environmental performance of corporations (Mansoor et al., 2021). Corporations can use IC to support the development of environmentally friendly products that provides a higher added value (Claver-Cortés et al., 2007). The availability of these complementary resources encourages managers' perceptions of sustainability as a competitive opportunity (López-Gamero et al., 2011). Though intellectual resources support sustainability management (Massaro et al., 2018; Yong et al., 2022) and green innovation (Anik & Heru Sulisty, 2021), very little research has been done on the linkage between IC and CESS, especially in Ghanaian hotels (Amankwah-Amoah et al., 2018).

Aligning IC and CESS requires management commitment (MC). Though strategies and intellectual resources are important contributors to promoting corporate environmental sustainability, arguably,

commitment on the part of management towards protecting the natural environment matters (Bhatia & Jakhar, 2021). MC is important because it is the responsibility of managers to deploy intellectual resources into actions that support environmental sustainability agenda (Haldorai et al., 2022; Jansson et al., 2017; Karatepe et al., 2022). The ability of corporations to integrate sustainability into core values and eventually decrease the negative consequences of business activities and operations relies heavily on top MC (Wijethilake & Lama, 2019). Therefore, managers are expected to commit to addressing environmental sustainability issues by developing capabilities, resources, structures, and cultures that support the long-sustainable development agenda (Yusliza et al., 2019). Thus, this study examines the intricate link between IC, CESS, and MC in the hotels in Ghana.

Hotels are major sector within the hospitality industry in Ghana. The hotel sector makes significant contributions to the socioeconomic development of the country, as they offer employment, stimulate the economy, and contribute to the gross domestic products (Amankwah-Amoah et al., 2018). Recently, the hotel sector has been dragged into the global and national debate on environmental sustainability issues. The global debate highlights that hotels consume a huge amount of resources in the way of energy and water, and many are built in fragile environments (Reynolds, 2013). The national debate also suggests that hotels are contributors to environmental pollution, poor waste management and resource deletion (Amuquandoh, 2010; Mensah & Blankson, 2013). Moreover, the hotels in Ghana are nicely and mainly situated in urban cities facing serious environmental and ecological issues needing creative and knowledgeable solutions. Despite the environmental challenges facing hotels, one of the major concerns is low levels of commitment of some managers of hotels in supporting environmental issues (Mensah & Blankson, 2014). Managers of hotels are critical because they can make a big difference if they can improve their levels of commitments to environmental sustainability issues. Another concern is that hotels by their nature employ competent and committed individuals who constitute the intellectual base of these enterprises, but why these enterprises continue to confront huge environmental management and sustainability issues where they are located despite their intellectual resources beg for empirical answers. Research examining environmental sustainability issues and practices in the hospitality industry has also revealed that hotels are yet to fully embrace the value of IC (Chan & Hsu, 2016). In lieu of the above, the aim of this study is to examine the link between IC, CESS, and MC in the hotels in Ghana.

## 1.1 | Background of the hotel sector in Ghana

Ghana's hotel sector is part of the country's tourism and hospitality industry. The hotel sector in Ghana is currently experiencing a rapid growth in response to tourism growth. The historical antecedent of this growth can be attributed to the Economic Recovery Programme and the Structural Adjustment Programme (ERP/SAP) in 1986; national privatization policy which encouraged foreign investments;

and the creation of a government department responsible for tourism and hospitality (Akyeampong, 2009). However, the growth of the hotel businesses in the country has environmental consequences. There have been increasing concerns about the environmental problems caused by hotels, as environmental management remains a neglected area in the management of hotels in Ghana (Mensah, 2006). Some of these problems include sewage and solid waste disposal, pollution of rivers, lakes, and coastal water from sewerage outfall lines, and of ground water by seepage of waste materials from improper development of sewerage and solid waste disposal systems in hotels. However, addressing these environmental sustainability issues requires managers who are not only capable and competent but committed to investing in green solutions within this sector. Studies have revealed that some hotels have environmental action plans (Mensah & Blankson, 2014); some managers especially those of the three-to-five-star categories are making the necessary effort to resolve some of environmental sustainability problems (Mensah & Blankson, 2014); and hotels employ capable people with improved capacities and abilities to deliver quality services (Amankwah-Amoah et al., 2018). Thus, the current study finds it necessary to examine the possible connections between IC, CESS, and MC in the hotels in Ghana.

## 2 | THEORETICAL BACKGROUND

### 2.1 | Natural-resource-based view of the firm (NRBV)

This study is underpinned by the natural resource-based view of the firm (Hart, 1995). As an extension of the resource-based view of the firm (Barney, 1991), NRBV highlights the role of a firm's resources and capabilities in establishing its competitive advantage. The proponent of NRBV argued that firm's interaction with its natural environment through sustainable development, pollution prevention and product stewardship constitute the source of competitive advantage (Hart, 1995). This view provides hotels the impetus to focus their attention on making and developing resources and capabilities that facilitate this interaction. In that, hotels can remove pollutants and prevent and manage waste which can decrease cost and enhance efficiency. The NRBV also appreciates stakeholder pressure as critical "environment voice" which can be successfully combined with the hotel functions and processes to achieve environmental sustainability strategies. Thus, managers as essential internal stakeholders cannot be apathetic by rather commit to addressing environmental issues within and outside the hotels.

In addition, this view is premised on the fact that despite its wide usage, NRBV has relatively received less attention in examining IC and CESS, especially in developing country hotels. For example, NRBV has attracted the attention of researchers in various disciplines including, natural environmental orientation and financial performance (e.g., Menguc & Ozanne, 2005); green marketing strategies and B2B performance (Fraj et al., 2013); technological innovations and vehicles' CO<sub>2</sub> emissions reduction (De Stefano et al., 2016); organizational

capabilities and financial performance (Aragón-Correa et al., 2008); technology and knowledge in strategic supply chain management (Miemczyk et al., 2016); environmental innovation and labour productivity (Woo & Schwartz, 2014). The above reinforces our view that NRBV needs more application in the study of IC and CESS-related issues in hotels in Ghana. Moreover, IC constitutes a valuable source of resources and capabilities that hotels can leverage to formulate and implement environmental sustainability strategies if managers can commit to developing more of them. Thus, we seek to adopt and apply NRBV to investigate the link between IC and CESS and moderating effect of MC on this linkage.

## 2.2 | Intellectual capital

IC focuses exclusively on intangible resources and capabilities, including the stocks and flows of knowledge within employees and organizations (Bontis, 2001; Reed et al., 2006; Rehman et al., 2022). A review of the literature highlighted that IC has three main components such as human capital, structural capital, and relational capital (Faraji et al., 2022; Mention & Bontis, 2013). Human capital as one of the components of IC has gained popularity as the largest and most important intangible asset in organizations. Marimuthu et al. (2009) stressed that this aspect of IC includes processes associated with education, training, and other career plans to increase the level of knowledge, skills, abilities, values and social assets of an employee. Another component of IC is structural capital. Bahrami et al. (2011) explained structural capital as non-human knowledge reserves in an organization. The structural capital includes databases, organizational charts, process instructions, strategies, and anything that gives the organization a value more than the tangible assets. The last component of IC is relational capital. Hsu and Fang (2009) described relational capital as the sum of assets that organize and manage relationships within internal and external environments. The relational capital also includes the company's relationships with customers, shareholders, suppliers, competitors, government, public institutions, and society.

IC is considered as an important intangible asset in today's business particularly in the current knowledge-intensive economy (Konno & Schillaci, 2021). Abdulla and Sofiana (2012) stressed that IC is an invaluable intangible asset that can be managed and utilized to stimulate innovativeness, creativity, competitive edge, value creation and boost corporate performance. As an important source of knowledge assets for organizations, IC does not only enhance corporation's competitive advantage but underlines the formulation and implementation of corporate sustainability strategies (Nuryaman, 2015). According to Mukherjee and Sen (2019), gaining and sustaining competitiveness depends on firm's ability to consider corporate environmental sustainability in their business models and competitive strategies. Despite the significant role of IC in fostering sustainability in corporations, scholars are yet to fully understand its links with environmental sustainability strategy (Dumay & Garanina, 2013).

## 2.3 | Corporate environmental sustainability strategy

CESS is the strategic and profit-driven corporate response to environmental and social issues caused by corporate activities (Baumgartner, 2014). CESS aims at balancing the social, environmental, and economic needs of both the company and society (Salzmann et al., 2005). Through CESS corporations have the capacity to manage and control the harm inflicted upon the natural environment by its processes, products, and business models (Pogutz et al., 2011). Though choosing an appropriate CESS remains a very high challenge (Baumgartner, 2014), formulating and implementing corporate environmental sustainability strategies require MC to mobilize and harness intellectual resources. This is because intangible resources are critical for generating and implementing new corporate environmental solutions.

## 2.4 | Management commitment (MC)

MC highlights and addresses top management values and leadership in advancing organizational outcomes, including environmental sustainability (Jang et al., 2017). MC has been considered as one of the important ways of achieving corporate environmental sustainability. Wang et al. (2020) explained that environmental management systems and top management teams are critical to improving the organization's environmental performance. Because the decisions of top management teams enable corporations to cope with rapid and discontinuous changes in demand, competitors, technology, and regulations (Pogutz et al., 2011). Additionally, top management teams make strategic decisions about the environmental sustainability practices to be adopted by deciding resource allocation and mobilization and blueprints for action. Managers are not only expected to commit to addressing environmental sustainability issues or invest in green technologies, but to continuously develop people, structures, and cultures in ways that support the long-term sustainability of the corporations (Jansson et al., 2017; Yusliza et al., 2019). This is because individual managers have the potential to significantly influence the strategies and culture through their values and commitment. Despite the value of MC in addressing environmental issues, how it influences the way managers are obligated to formulate and implement CESS consistent with IC is yet to be fully understood.

## 3 | HYPOTHESES DEVELOPMENT AND CONCEPTUAL MODEL

### 3.1 | Intellectual capital and corporate environmental sustainability strategy

Though the importance of IC for CESS has been recognized, less research has empirically documented the link between them in the hotel sector, especially in Ghana. Despite the relatively scanty

research on the link between IC and CESS, prior research has found that green training determines hotels' environmental commitment (Cop et al., 2020). Fraj et al. (2015) revealed that learning orientation positively influences proactive environmental strategy. Therefore, environmental organizational learning has the capability to create structural capital that supports environmental management (Martínez-Martínez et al., 2021). Martínez-Martínez et al. (2019) further highlighted that knowledge agents are critical contributors to the management of environmental knowledge base of the hospitality sector. Zaragoza-Sáez et al. (2020) posited that human, structural and relational capital as intangible resources can be linked to the conservation and management of natural resources. The above views reinforce the basic principle of NRBV that a firm's capabilities and resources, whether tangible or intangible, underscore environmental performance and competitive advantage (Hart, 1995). For example, Haldorai et al. (2022) have also explained that green IC which has its variant from IC enhances hotel environmental performance. In their study of hotels in Ghana, Mensah and Blankson (2013) revealed that environmental education and training are some of the major determinants of hotels' environmental performance. Though indirect, the above findings imply that IC and IC-related development processes and activities such as training, education and learning can support the CESS of corporations in the hotel sector. Based on the above-limited findings, we hypothesize that:

H1: IC has a positive impact on CESS in the hotel sector in Ghana.

### 3.2 | Management commitment, intellectual capital, and corporate environmental sustainability strategy

Despite the importance of MC for aligning IC towards achieving corporate environmentalism, there is relatively less research conducted on the moderating effect of MC on the link between IC and CESS in hotels, especially those in Ghana. However, a few existing researches have shown that leveraging IC for CESS can be possible through MC. In their longitudinal study, Haldorai et al. (2022) found that top management green commitment and green IC had a direct impact on green human resource management and hotel environmental performance. The above findings further support the view that MC to ecological and environmental concerns can have positive effects on hotel employees' green work outcomes (Karatepe et al., 2022). Jang et al. (2017) also highlighted that top management values and leadership can play a significant positive role in advancing environmental commitment. In their study, Filimonau and Tochukwu (2020) acknowledged that improving the quality of solid waste management among hotels requires high environmental commitment from managers.

Another stream of research has demonstrated the consequences of low commitment among managers in hotels. Erdogan and Baris (2007) found that hotel managers mostly lack the necessary environmental knowledge and interest to meet the basic objectives of social and environmental responsibility and sustainability. Chung and Parker

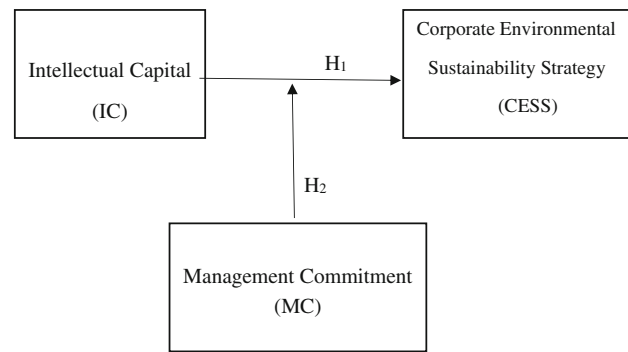


FIGURE 1 Conceptual model

(2008) also found that some hotel managers have low level of commitment to environmental management as gauged by their performance management systems, industry's current strategic management and budgetary practices. In exploring managerial attitudes towards environmental management, Kasim (2009) observed that managers also did not go beyond the basic common sense of cutting their water and energy costs due to lack of environmental knowledge. These studies revealed that managers' personal environmental values do not necessarily explain the pro-environmental behavior of marketers (Dief & Font, 2010). Therefore, insights from the above literature support the view highlighted by NRBV that MC which represents internal stakeholder pressure can ensure positive interaction between firms and natural environments and help achieve environmental sustainability strategies and competitive advantage. However, since greater number of hotel managers had a positive attitude towards environmental management and were more committed to environmental management in hotels in Ghana (Mensah & Blankson, 2014), we argue that MC can moderate the link between IC and CESS. Due to the above limited and inconsistent findings, we hypothesize that:

H2: MC has a positive moderating effect on the link between IC and CESS in the hotel sector in Ghana.

### 3.3 | Conceptual model

This model as shown in Figure 1 highlights the link between IC, CESS, and MC. The model emphasizes that the commitment of managers to develop intellectually-stimulating work environment and leverage a firm's intangible resources can support the formulation and execution of corporate environmental sustainability objectives. Consistent with the NRBV, firms' resources and capabilities can contribute to sustainable development, pollution prevention and product stewardship constitute source of competitive advantage (Hart, 1995). The model further explains that intellectual resources and capabilities of hotels, herein IC, are critical in addressing environmental issues, including pollution prevention. From the literature, the idea of CESS encapsulates actions and decisions aimed at achieving sustainable development, pollution prevention and product stewardship within corporations. The basis of CESS is to help firms achieve a competitive

advantage, which requires creative solutions designed by deploying intellectual resources and capabilities embedded within employees and organizations. The synthesis of the literature suggests that the availability of complementary resources of intellectual nature encourages managers' perceptions of sustainability as a competitive opportunity (López-Gamero et al., 2011).

The literature highlights that aligning IC with CESS to achieve competitive advantage also requires management to commit to crafting and executing plans that support the natural environment. Thus, MC has been considered as those values, attitudes and knowledge of managers aimed at developing solutions, actions and decisions that support environmental management within hotels. Though research on MC in relation to IC-CESS link was scanty, it is undeniable that managers have a role to play in developing the requisite IC that promotes environmental sustainability in hotels. We further argue that developing and deploying the appropriate intellectual resources can positively influence managers' commitment towards environmental sustainability in hotels. For example, prior research has highlighted the positive effect of intellectual resources acquired through education, training and learning on environmental sustainability (Cop et al., 2020; Fraj et al., 2015; Martínez-Martínez et al., 2019; Martínez-Martínez et al., 2021). Moreover, other studies have also emphasized that lack of environmental knowledge has detrimental effects on MC and subsequently environmental management in hotels (Dief & Font, 2010; Kasim, 2009). This implies that IC has a link with CESS. However, such a link can be sustained through MC. Therefore, this study wants to find out the kind of link that exists between IC and CESS, and subsequently determine the moderating effect of MC on the link between IC and CESS in hotels in Ghana.

## 4 | METHOD

### 4.1 | Research context

This study was conducted on hotels in Ghana because of the following four reasons. The impact of hotels on the social, economic, and environmental development of the country cannot be underemphasized. There is an exponential growth in hotel businesses with serious environmental consequences. Thus, there are accumulated years of concerns that environmental management and sustainability remains a neglected area in the management of hotels (Mensah, 2006). There is an increasing awareness among managers of hotels of the need to address the effects of their business operations on the natural environment. This has led to an increased MC in the hotels, though some smaller hotels are increasingly oblivious to environmental threats to their business operations (Mensah & Blankson, 2014). The need to improve service delivery and offer comfort and luxury to customers means capacity building. Thus, some of the hotels are currently investing in capacity building to improve business performance, which contributes to IC (Amankwah-Amoah et al., 2018). These reasons underscore the need to understand the nexus between IC, CESS and MC in the hotels in Ghana.

**TABLE 1** Distribution of respondents' demographic characteristics

Variable	Characteristics	Frequency	Percentage
Gender	Male	98	52.97%
	Female	87	47.03%
Age	21–30	34	18.38%
	31–40	56	30.27%
	41–50	95	51.35%
Education	HND/Diploma	41	22.16%
	Bachelor's degree	87	47.03%
	Master's degree	57	30.81%
Work tenure	Below 1 year	41	22.16%
	1–5 years	88	47.57%
	6–10 years	32	17.30%
	More than 10 years	24	12.97%

### 4.2 | Sample

This study adopted a cross-sectional survey design (Creswell, 2014), which was considered appropriate for investigating the link between IC and CESS, and the moderating effect of MC on the link between IC and CESS in hotels in Ghana. The participants consisted of managers working in the hotels. These participants were purposively selected from 30 hotels. The hotels were among the three-to-five-star categories located in Ghana. The thirty-three-to-five-star hotels were located within the suburbs of Accra, Kumasi, Takoradi and Tema. Research has supported the fact that larger hotels, especially three-to-five-star ones are at the forefront of adoption and practice of environmental management practices (Mensah, 2006). Hotels from the above suburbs were chosen because they were located at the most popular holiday destinations for the working class in Ghana and other countries. These locations also have serious environmental sustainability issues such as poor waste management, environmental pollution, and inefficient energy and water management (Mensah & Blankson, 2014). These environmental issues have serious implications for understanding corporate environmental sustainability strategies of the selected hotels.

### 4.3 | Data gathering

The data were gathered using questionnaires. A formal letter was sent to each of the human resource managers of the selected hotels to seek approval to involve their managers in the study. With the permission and consent of the human resource managers, several managers in the hotels were contacted through phone calls and emails. An informed consent form was distributed to those who showed interest in participating in the study. The questionnaires were distributed to interested staff who had consented to participate in the study. The participating managers had to fill out the questionnaires. The completed questionnaires were retrieved from them after several visits to

Factors	Human capital	Structural capital	Organizational capital
Construct reliability	0.756	0.779	0.764
Variance extracted	66.9%	69.2%	64.9%

**TABLE 2** Confirmatory factor analysis

the hotels. Ghana currently has 3538 licensed formal accommodation establishments categorized into star-rated, guest houses and budget hotels (Ministry of Tourism, Arts and Culture, 2020). Though the number of hotel managers in Ghana is around 708, we were able to collect responses from 185 managers from 30 hotels, with a response rate of 26.1%. The instrument was adopted without pre-test. This is because the items were judged to be relevant to the Ghanaian context. The demographic details of the participants are presented in Table 1 below.

## 4.4 | Measures

### 4.4.1 | Intellectual capital

IC was measured using items adopted from Rexhepi et al. (2013); and Evans (2015). The IC scale consisted of 14 items measuring different dimensions of IC: human capital (5 items), structural capital (5 items), and organizational capital (4 items). The current study recorded a Cronbach alpha of .78. Sample items in the IC scale include “Our employees are creative and bright; Our employees share information and learn from one another; Our organisation embeds much of its knowledge and information in structures, systems, and processes”. The items on the IC scale were scored on a 5-point Likert scale ranging from 1 (Strongly agree) to 5 (Strongly disagree). Higher scores reflect availability of IC in the hotels.

### 4.4.2 | Corporate environmental sustainability strategy

CESS was measured using items adopted from Buil-Carrasco et al. (2008). The CESS scale consisted of 6 items. The current study recorded a Cronbach alpha of .76. Sample items in the CESS scale include “Our firm has integrated environmental issues into our strategy planning process; In our firm, quality includes reducing the environmental impact of products and processes” The items on the CESS scale were scored on a 5-point Likert scale ranging from 1 (Strongly agree) to 5 (Strongly disagree). Higher scores reflect higher disposition of hotel managers to formulate and implement CESS.

### 4.4.3 | Management commitment

MC was measured using items adopted from Buil-Carrasco et al. (2008). The MC scale consisted of 3 items. The current study recorded a Cronbach alpha of .76. Sample items in the MC scale

**TABLE 3** Summary of hypothesis testing results

Hypothesis	Statement	Result
H <sup>1</sup>	Intellectual capital has a positive impact on corporate environmental sustainability strategy in the hotel sector in Ghana	Supported
H <sup>2</sup>	Management commitment has a positive moderating effect on the link between intellectual capital and corporate environmental sustainability strategy in the hotel sector in Ghana	Supported

include “The top management team in our firm is committed to environmental preservation; Our firm's environmental efforts receive full support from our top management”. The items on the MC scale were scored on a 5-point Likert scale ranging from 1 (Strongly agree) to 5 (Strongly disagree). Higher scores reflect higher disposition of hotel managers to commit to environmental issues. The subsequent section presents the analyses and results of the study.

## 5 | RESULTS

### 5.1 | Analyses

A confirmatory factor analysis (CFA) was conducted to establish whether there is a link between the individual IC dimensions (human capital, structural capital, and organizational capital) and CESS. As shown in Table 2, the results show that structural capital has 69.2% link with CESS; human capital has 66.9% link with CESS; and organizational capital has 64.9% link with CESS. These results simply mean that the individual IC dimensions such as human capital, structural capital and organizational capital have a strong link with CESS.

### 5.2 | Hypotheses testing

Table 3 summarizes the key results after the hypothesis testing, which shows that our hypotheses were supported by the analysis. The first hypothesis of this study stated that IC has a positive impact on CESS in the hotel sector in Ghana. This hypothesis was tested using the standard multiple regression analysis. The results displayed in Table 3 reveal that IC has a significant positive impact on CESS ( $\beta = 0.781$ ,  $p < 0.01$ ). The results further show that IC explained about 73.3 per cent of the observed variations in CESS. Thus, the first hypothesis was confirmed by the results. This result shows that IC has a positive

**TABLE 4** Results of multiple regression analysis on the link between IC and CESS

Model	Unstandardized coefficient		Standardized coefficient	R	R Square	T	p	Sig.
	$\beta$	SE	Beta					
Constant (CESS)	1.529	0.628		0.822	0.670	5.980	0.372	0.000
Intellectual capital (IC)	1.533	0.655	0.781	0.808	0.733	8.029	0.435	0.025

**TABLE 5** Results of multiple regression analysis on management commitment as a moderator of the link between IC and CESS

Model	Unstandardized coefficient		Standardized coefficient	R	R Square	T	p	Sig.
	$\beta$	SE	Beta					
Constant (management commitment)	1.485	0.630		0.813	0.780	8.116	0.463	0.007
IC/CESS	1.574	0.648	0.719	0.890	0.792	8.029	0.467	0.026

impact on CESS in the hotels. This highlights that hotels can leverage their intellectual resources in pursuing CESS.

This result extends existing scholarship on IC by demonstrating that intellectual resources play a significant role in formulating, implementing, and achieving environmental sustainability strategies of hotels. Earlier research has focused more attention on the intellectual processes that lead to the development of IC and how they support CESS-related activities in hotels. Hence, this finding aligns with the views of Fraj et al. (2015) who highlighted that hotels formulate and implement proactive environmental strategy by providing learning orientation for their managers and employees. In the same line, Martínez-Martínez et al. (2021) found that hotels that provide environmental organizational learning have the capability to create structural capital that supports environmental management. Even in Ghana, Mensah and Blankson (2013) argued that environmental education and training are some of the major determinants of hotels' environmental performance.

These views imply that the development of environmental or sustainability knowledge and knowledge agents within hotels is a significant way of updating and upgrading environmental knowledge-base, which is likely to underpin most of the environmental plans and actions within hospitality industry (Martínez-Martínez et al., 2019). We argue that the importance of IC and its related human, structural and relational capital intangibles is to create sustainable solutions and ideas that support environmental sustainability within hotels (Zaragoza-Sáez et al., 2020). Thus, our finding has demonstrated the implications of developing IC for managing strategies that seek to address sustainability-related issues in the hotel sector.

The second hypothesis of this study stated that MC has a positive moderating effect on the link between IC and CESS in the hotel sector in Ghana. This hypothesis was tested using the standard multiple regression analysis. The result displayed in Table 4 reveals that MC significantly and positively moderates the link between IC and CESS ( $\beta = 0.719, p < 0.01$ ). The result further shows that MC explained about 78 percent of the observed variations in the link between IC and CESS. Thus, the second hypothesis was confirmed by the results. This result implies that committed managers are key to developing IC

to achieve CESS in hotels. Though much has been written about MC, less understanding exists of its role in developing IC and achieving CESS in the hotel sector, especially in Ghana.

Though most of the research on environmental management in hotels highlighted the need to develop environmental knowledge through training and education (Mensah & Blankson, 2013), less research has been done about the role of MC in developing intellectual resources that support the crafting, executing, and achieving CESS. Inconsistent with prior research which suggests that hotel managers' low MC has led to weak environmental and social sustainability practices due to lack of knowledge (Chung & Parker, 2008; Dief & Font, 2010; Erdogan & Baris, 2007; Kasim, 2009); the current findings support the views that managers' positive value, knowledge, leadership and attitudes increase their commitment levels and subsequently improve environmental management in hotels (Jang et al., 2017). Thus, MC has the tendency to improve quality solid waste management among hotels (Filimonau & Tochukwu, 2020; Mensah & Blankson, 2014).

In particular, the current findings also echo the views of Mensah and Blankson (2014) who revealed that several managers in the Ghanaian hotels have high MC towards environmental management because they have environmental knowledge through education and training (Mensah & Blankson, 2013). Therefore, though there is the need to understand the role of intellectual resources in formulating and implementing strategies aimed at addressing environmental concerns, hotels can effectively execute environmental sustainability strategies if they can acquire, develop, and retain committed managers (Table 5).

## 6 | DISCUSSION

### 6.1 | Implications for theory

The results from this study extend and further develop the natural resource-based theory by showing how capabilities and resources foster and achieve firms' corporate environmental strategies. The natural

resource-based theory highlights that a firm's competitive advantage depends on its relationship with the natural environment. This theory further indicates that a firm can be competitive if it can develop capabilities that support sustainable development, product stewardship and pollution prevention (Hart, 1995). Though the theory is yet to indicate the underlying driving force that can help minimize emissions and waste, life-cycle costs of products and environmental burden resulting from firm growth and development, the current results demonstrate that IC as a kind of capability can help firms manage their environmental challenges. Thus, IC can help hotels achieve corporate environmental sustainability plans. This is because IC has been found to have a significant positive impact on sustainability and environmental sustainability activities (Haldorai et al., 2022; Yong et al., 2022). Therefore, this finding supports the NRBV by arguing that IC can be a strong capability and a driving force for addressing sustainable development, product stewardship and pollution prevention-related issues in the hotel sector.

In addition, this study contributes to the NRBV by showing that IC capability cannot drive CESS without MC. Though NRBV does not explicitly mention MC as critical driver for achieving corporate environmental sustainability issues, the current study shows that addressing sustainable development, product stewardship and pollution prevention-related issues in the hotel sector might require MC. The current study also found that MC significantly and positively moderates the link between IC and CESS. This result implies that without MC firms cannot develop IC capability to support CESS. Earlier studies further reinforce this observation by showing that environmental performance of hotels is inconceivable without MC (e.g., Haldorai et al., 2022; Karatepe et al., 2022). For example, Martínez-Martínez et al. (2021) also echoed the view that hotels can effectively address sustainable development issues including product stewardship and pollution prevention if management can promote organizational learning. Mensah and Blankson (2013) further explained that sustainable development initiative requires hotels to educate and train managers and other employees to support environmental management practices.

Despite its numerous applications in examining environmental and sustainability issues in the hospitality industry elsewhere (e.g., Qu et al., 2022; Wang et al., 2020); NRBV has received less attention in the hotel sector in Ghana (Asamoah et al., 2021). In this study, NRBV was used to examine IC, CESS, and MC, which are relatively rare in Ghanaian hotels. Despite the potential of being a new frontier for IC studies (Ciambotti et al., 2021; Sgrò et al., 2020), research that seeks to advance IC in Ghanaian hotels is woefully inadequate. However, hotels are currently employing people with advanced knowledge and skills to support their social, economic and environmental activities. Though hotels are expected to manage their environmental consequences, less is known about how their IC drive CESS. Though there is relatively no research that examines the linkages between IC, CESS and MC in Ghanaian hotels, this study seeks to add to existing research that seeks to apply, extend and develop NRBV in the hotel industry (e.g., Asamoah et al., 2021). This study represents the starting point for more research on IC, MC and CESS in the Ghanaian hotels.

## 6.2 | Implications for practice

The findings of this study are significant to hotel managers and practitioners. First, managers of hotels should learn to create an enabling environment to develop IC of employees and managers in order to address environmental issues and achieve CESS. This is because the current study found that IC has a significant positive impact on CESS in the hotel sector. Research has shown that green IC activities can support pollution prevention and waste management in hotels (Filimonau & Tochukwu, 2020; Mensah & Blankson, 2014). Hotels and their managers can develop IC by investing in employee and management education and training. They can also develop IC by promoting knowledge sharing and idea generation to create sustainability solutions. Second, practitioners in the sector can also develop MC through management education; leadership development and training; as well as efficient allocation of resources for managerial responsibilities. Managers can be committed to addressing environmental sustainability issues when given enough resources, both financially and intellectually. This is because the current study revealed that MC can support IC and CESS. Moreover, studies have also shown that top MC improves environmental performance of hotels and work engagement outcomes from employees (e.g., Haldorai et al., 2022; Karatepe et al., 2022). Thus, hotels and their managers must understand that both IC and MC are critical for addressing and achieving CESS.

## 6.3 | Implications for policy

The findings from this study have some implications for policy. Despite their socioeconomic contributions to Ghana, large and small hotels could have devastating impact on the environment. Addressing these environmental impacts requires the development of IC through joint corporate and government interventions. We suggest that government through Ghana Hotel Authority (GHA) should help develop the environmental management capacities and capabilities of hotels and their managers through training and education programmes. These collaborative environmental management capacity building and capability development could provide the opportunity for the larger and smaller hotels to share their experiences and expertise in corporate environmental management practices and strategies (Mensah & Blankson, 2013). The development of capabilities and capacities could strengthen and increase the stock of IC in the hotels for CESS. This is because the result from the current study revealed that IC supports CESS in hotels. Another policy area will be for government through the Environmental Protection Agency (EPA) to push hotels to comply with environmental legislations and bye-laws. This might be in the form of encouraging them to effectively practice waste management including composting of waste, implementation of a recycling programme, sorting of waste into paper, glass, plastic, and reuse of papers, cans, bottles and plastic as well as the implementation of a linen and towel-reuse to reduce environmental sustainability challenges and ecological footprint of hotels. The current environmental

impact assessment statement is often silent on CESS from hotel management. The current study showed that MC supports IC-CESS connection in hotels. Thus, government should request that hotel management formulates, implements and evaluates CESS annually in order to check environment management progress. Management of hotels must be expected by national law and policy to commit to providing outcomes of CESS implementation to EPA and GHA to ensure pre-assessment and post-assessment of environmental management and sustainability programmes and plans of the hotels.

## 6.4 | Implications for research

Future researchers could interpret the results from the current study in the light of the following limitations. Generalizing the findings of this study must be done with caution, as the sample size was relatively small due to low response rate. This means that the problems associated with small sample size may apply, including low statistical power, capitalisation on chance, and a disproportional influence of outliers. Thus, the interpretation of the results to the whole hotel sector must be done with caution. Future research could address this weakness by increasing the number of hotels and hotel managers. Again, this study is a cross-sectional design, which requires some caution in terms of causality. The causality issue here is that the link between IC and CESS and moderated effect of MC in this connection were explored at a given point in time and ignores changes through time. Therefore, the use of cross-sectional data did not allow the study to examine any changes in some of the constructs examined. Thus, future research could use longitudinal data to examine whether the explanatory power of the variables examined could vary over time. Future studies using other analytical designs including structural equation modeling and qualitative analysis can help determine the conditions under which IC influences CESS. This might provide a further in-depth understanding of the dynamics of IC, CESS and MC in the hotel sector.

## 7 | CONCLUSIONS

This study investigated the linkages between IC, CESS and MC in hotels in Ghana. The findings from this study have shown that corporate environmentalism is inconceivable without IC and MC. We understood with the help of NRBV that IC constitutes a critical resource needed by hotels in planning, formulating, and implementing corporate environmental sustainability strategies. The findings extended NRBV by showing that CESS can be achieved through IC and MC and specifically identified IC as a critical capability underlying CESS in hotels. The findings further demonstrated that the commitment of managers in making sure the needed ICs are developed, mobilized and leveraged towards executing and achieving corporate environmental sustainability strategies constitute a big push towards corporate environmentalism and sustained competitive advantage in the hotel sector.

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## CONFLICT OF INTEREST

All the authors declare that they have no conflict of interest.

## DATA AVAILABILITY STATEMENT

The data that support the findings of this study are available on request from the corresponding author. The data are not publicly available due to privacy or ethical restrictions.

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