






Think and act like owners in family firms: Does managerial level matter?

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ABSTRACT

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Conventional thought believes that employees' concern for the firm has never been as great as that of its owners. Making non-owning employees think and act like owners leading to the best performance at work is an eternal challenge for many family firms. We investigate how employees' sense of belonging attitude, subjective norms and perceived behavior control (PBC) affect their intention and behavior to provide the best performance at work. We also test whether the managerial level (supervisor and above vs. staff and operators) moderates these relationships. Using a moderated mediation model applied to a sample of 409 employees from Indonesian family firms, we find that employees' sense of belonging, subjective norms and perceived behavioral control (PBC) are positively related to their intention to provide the best performance at work. However, the relationship pattern differs between the two employee groups, namely managerial and non-managerial employees. For managerial employees (supervisory and above), their PBC has no relationship to their intention or behavior. In contrast, their attitude and subjective norms have a positive relationship with their behavior through their intention. For non-managerial employees (staff and operators), the relationship between subjective norms and behavior is fully mediated by intention. In contrast, the relationship between attitude and behavior and between PBC and behavior is partially mediated by intention. We also find that the effect of attitude on intention is stronger for managerial employees but the effect of subjective norms and PBC is stronger for non-managerial employees.

Contribution/Originality: This research enhances the understanding of the intention-behavior gap in organizational environments by arguing that the gap is also influenced by managerial status in addition to psychological and cognitive factors.

1. INTRODUCTION

The challenge of aligning principal-agent interests has grabbed substantial attention in family firm research, considering its positive impacts on firm performance (Ramos, Man, Mustafa, & Ng, 2014; Sieger, Zellweger, & Aquino, 2013). Based on agency theory (Eisenhardt, 1989; Jensen & Meckling, 1976), researchers have proposed extrinsic interventions such as bonuses, profit sharing and stock ownership plans (Aimone & Butera, 2016; Ang, Cole, & Lin, 2000; Dalton, Daily, Certo, & Roengpitya, 2003; Martin, Wiseman, & Gomez-Mejia, 2019) to increase employees' ownership belief and sense of belonging behavior (Wagner, Parker, & Christiansen, 2003). Therefore, it may strengthen principal-agent interests' alignment. Some scholars proposed designing an employee stock ownership plan that allows employees access to certain rights related to ownership such as accessing important firm

information and exercising their influence. In this way, employees' sense of belonging behavior will emerge (Pierce & Furo, 1990; Pierce, Rubinfeld, & Morgan, 1991). However, formal firm ownership is not the only way to increase sense of belonging behavior given the various effects of stock ownership plans (Sieger et al., 2013). According to the psychological ownership concept, a state of an individual's feeling in which they are the target of ownership (Pierce, Kostova, & Dirks, 2003) employees' sense of belonging behavior could emerge due to purely psychological reasons (Eisenhardt, 1989; Sieger et al., 2013). Furthermore, family firms' employees with different managerial levels may have different sense of belonging behavior towards the family firm because they have different involvement opportunities in designing their jobs (Salanova, Agut, & Peiró, 2005). This condition may influence their motivation and feeling of usefulness. Further research is needed to understand the emergence process of employees' sense of belonging behavior at the employees' different managerial levels.

Behavioral research frequently uses the theory of planned behavior (TPB) (Ajzen, 1991) to explain the emergence of specific behavior. First, TPB has been applied in various fields such as health (Conner & Sparks, 2005; Hagger & Chatzisarantis, 2009; Yastica, Salma, Caesaron, Safrudin, & Pramadya, 2020), marketing (Hong, Ng, Yusof, & Kaliappan, 2019; Kalafatis, Pollard, East, & Tsogas, 1999), sustainability business (Armitage & Conner, 2001; Holdsworth et al., 2020; Kumar & Nayak, 2023; Thoradeniya, Lee, Tan, & Ferreira, 2015) and information technology (Lee, 2009; Teo, Abd Manaf, & Choong, 2013) to predict individual's behavior. TPB has been widely used to explain the emergence of individual's specific behavior in the workplace (Dunstan, Covic, & Tyson, 2013; Kashif, Zarkada, & Ramayah, 2018; Lin & Chen, 2011; Wong & Lee, 2016). Second, previous studies have demonstrated that the use of TPB in diverse cultural contexts may provide consistent outcomes based on the antecedents of behavior which include behavioral and control beliefs (Hagger et al., 2007; Hassan, Shiu, & Parry, 2016). Third, TPB can be used to design interventions to change behavior. The interventions can be tailored to specific beliefs to increase the likelihood of behavior change such as physical activities (Chatzisarantis & Hagger, 2005; McEachan, Conner, Taylor, & Lawton, 2011; Tsorbatzoudis, 2005). Fourth, TPB is a simple theory with few variables. Therefore, practitioners and researchers can easily understand and apply it (Lortie & Castogiovanni, 2015; Si et al., 2019). Accordingly, this study employs TPB to explain how employees' sense of belonging behavior emerges from their attitude, subjective norms and PBC through their sense of belonging intention. This research used 409 cases from a well-known Indonesian family firm in the interior contractor and furniture industry to test this relationship empirically.

This study will contribute to current behavior and family business research in these ways. First, according to our awareness, this study may be the first investigation comparing the emergence of the best performance in work behavior of managerial versus non-managerial family firm employees using the TPB approach. Second, this study enriches insight into the intention behavior gap in the workplace by arguing that the gap is also influenced by individual status besides the psychological and cognitive factors based on the empirical evidence (Duong, 2022; Kothe, Sainsbury, Smith, & Mullan, 2015; Sultan, Tarafder, Pearson, & Henryks, 2020).

2. THEORY AND HYPOTHESES

TPB argues that behavior is determined by three types of beliefs, namely behavioral, normative and control beliefs. Behavioral beliefs are individuals' perceptions of the consequences of behavior and their evaluation of those consequences. Normative beliefs are individuals' perceptions of social pressures to perform or not perform a behavior and their evaluation of those pressures. Control beliefs are individuals' perceptions of the ease or difficulty of performing the behavior of interest. As a result, behavioral intentions influence the behavior of interest (Ajzen, 1991). According to the TPB concept, employees' sense of belonging and behavior towards family companies can be determined by attitudes, subjective norms and perceived behavioral control.

Belonging is the involvement of individuals in a system that makes them feel an integral part of the system (Hagerty, Lynch-Sauer, Patusk, Bouwsema, & Collier, 1992). Employees' sense of belonging behavior can manifest

in their best work performance even when unsupervised (Deloitte, 2020; Filstad, Traavik, & Gorli, 2019). Previous research has shown the importance of attitudes in predicting workplace intentions and behaviors (Abdullah & Al - Abrrow, 2023; Abun, Ubasa, Magallanes, Encarnacion, & Ranay, 2021; Greaves, Zibarras, & Stride, 2013; Johari & Jha, 2020). In the family firm context, we speculate that the intention to provide the best performance at work could be determined by the employee's belief about the positive impacts of performing the best work. Thus, it is hypothesized that

- a) *H_{1a}: Employees' attitude towards a sense of belonging to a family firm positively affects employees' intention to provide the best performance at work.*
- b) *H_{1b}: Employees' intention mediates the relationship between employees' attitude towards a sense of belonging to a family firm and employees' behavior to provide the best performance at work.*

Individuals tend to satisfy the expectations of influential people (Dawson, Sharma, Irving, Marcus, & Chirico, 2015). Therefore, these expectations may determine the individual's behavioral intention (Chen & Tung, 2014) especially in a highly collectivist culture (Chen & Lu, 2015; Tsao, Hsieh, Shih, & Lin, 2015; Zhou, Horrey, & Yu, 2009). Accordingly, employees' intention to provide the best performance at work will be stronger and they will be more encouraged to elicit this behavior if people around them such as their parents, spouses and close friends support their efforts. This proposition aligns with Ajzen's (1991) concept that the higher subjective norms individuals perceive, the more likely they are to perform the behavior. Thus, it is hypothesized that *H_{2a}: Employees' perceived subjective norms towards a sense of belonging to a family firm positively affect employees' intention to provide the best performance at work.*

- a) *H_{2a}: Employees' intention mediates the relationship between employees' subjective norms towards a sense of belonging to a family firm and employees' behavior to provide the best performance at work.*

Although knowledge, skills, time and other resources may not always be under individuals' control, if they have some degree of control over themselves, they will have a stronger intention to perform a particular behavior (Gao, Wang, Li, & Li, 2017). In this way, if employees are confident in their ability, willingness and control to maximize their work performance without supervision, they will more likely form an intention to provide the best performance. Thus, it is hypothesized that

- a) *H_{3a}: Employees' perceived behavior control towards a sense of belonging to a family firm positively affects employees' intention to provide the best performance at work.*
- b) *H_{3b}: Employees' intention mediates the relationship between employees' perceived behavior control towards a sense of belonging to a family firm and employees' behavior to provide the best performance at work.*

Researchers have identified the relationship between managerial level and employee motivation (Deal et al., 2013). Employees with a higher managerial level likely have more authority to design their jobs (Salanova et al., 2005). Therefore, they better understand their jobs' meaning and impacts leading to higher intrinsic motivation (Deal et al., 2013; Greenfield, 2004). In this way, employees with a higher managerial level may have more opportunities to present their roles in a trusted relationship with the owners making them feel more worthwhile (De Clercq & Rius, 2007). Previous findings have shown that the managerial level moderates the relationship between employees' organizational commitment and its antecedents. For instance, job stressors were positively related to affective commitment only for managerial employees in high-power distance cultures (Hong, Cho, Froese, & Shin, 2016). Based on these findings, we contend that the relationships between the intention to provide the best performance at work and its antecedents as well as between intention and behavior are stronger for managerial employees. It is hypothesized that

- a) *H_{4a}: The positive relationship between intention and behavior to provide the best performance at work is stronger for managerial employees.*
- b) *H_{4b}: The positive effect of attitude towards a sense of belonging on the intention to provide the best performance at work is stronger for managerial employees.*

- c) H_{3c} : The positive effect of subjective norms on a sense of belonging to a family firm's intention to provide the best performance at work is stronger for managerial employees.
- d) H_{3d} : The positive effect of perceived behavior control on a sense of belonging to a family firm's intention to provide the best performance at work is stronger for managerial employees.

3. METHODS

3.1. Sample and Data Collection Procedures

This study was set up by a public company that has operated in the interior contractor and furniture industry for almost 40 years in Indonesia. This company is considered a family firm considering its founder mostly owns the shares. The management of this company is now in the transition phase from the first to the second generation. This company has over 1,200 employees in its five business units located in five factories and a headquarters. To achieve its vision and mission (<https://www.vivere.co.id/en/about/vision-and-mission/>), this company relied on ten values: integrity, accountability, curiosity, humility, thinking and acting like an owner, customer focus, SHE (safety, health and environment) excellence, teamwork, innovation and getting it done. This study investigated the relationship between employees' attitudes, subjective norms and PBC towards a sense of belonging and behavior to provide the best performance at work as a manifestation of the "think and act like an owner" value.

This study used individual units of analysis with the company's employees as the respondents. We collected data online by administering self-report questionnaires individually. The data collection process lasted for two months and produced 456 cases. We deleted the missing data to produce 409 completed cases. 172 respondents had supervisory positions and above while 237 were staff and operators. The listwise deletion approach was most appropriate for Structural Equation Modelling (SEM) when the sample sizes were large (>250) and factor loadings were high (>0.60) (Hair, Black, Babin, & Anderson, 2010).

3.2. Measures

To measure the main variables (i.e., attitude, subjective norms, PBC, intention and behavior towards the "think and act like owner" value), we interviewed the company's human resource manager to understand how the company assesses behavior towards this value. We found that this value reflected any behavior demonstrating a sense of belonging to the company by working productively although not being supervised. Then, we followed Fishbein and Ajzen's (2011) methods to develop questionnaires that were used to assess employees' attitudes, subjective norms, PBC, intention and behavior towards the "think and act like an owner" value. The questionnaires are presented in Appendix 1.

We were aware of the potential effects of respondents' characteristics such as education (Bhatnagar, 2007; Schaufeli, Bakker, & Van Rhenen, 2009) and age (Bakker, Hakanen, Demerouti, & Xanthopoulou, 2007; Schaufeli & Bakker, 2004) on the individual's intention and behavior. Unfortunately, we did not have sufficient information about these respondents' characteristics.

3.3. Analytical Procedures

We used SPSS version 29 to conduct descriptive, correlation, reliability and validity analyses and AMOS version 29 to conduct exploratory factor analysis (EFA), confirmatory factor analysis (CFA) and structural equation modelling (SEM). This study used SEM to analyse the relationships between attitudes, subjective norms, PBC, intentions and behavior for the following reasons (Byrne, 2016; Gunzler, Chen, Wu, & Zhang, 2013). The independent variables in this study are moderately correlated. Thus, accounting for their correlation in the model will reduce the bias caused by such correlation (Monsen & Boss, 2009).

We followed Anderson and Gerbing's (1988) approach to validate the measurement and structural model using CFA. We estimated the hypothesized variable relationships after the measurement and structural model were valid.

This study used maximum likelihood estimation (MLE) considering its ability to be the most efficient estimation technique (Arbuckle, 2013; Hair et al., 2010). We know MLE may produce an inflated chi-square for non-normal (Benson & Fleishman, 1994) leading to mistakenly rejecting the fit model (Curran, West, & Finch, 1996). We handled this issue by inspecting other accepted standard of goodness-of-fit (GOF) parameters (i.e., comparative fit index (CFI), standardized root mean square residual (SRMR) and root mean square error of approximation (RMSEA)) (Hu & Bentler, 1998; MacCallum & Austin, 2000; Monsen & Boss, 2009; Shook, Ketchen Jr, Hult, & Kacmar, 2004). A specific combination of those parameters such as RMSEA<0.06 and SRMR<0.09 would minimize the bias error (Hu & Bentler, 1999; Monsen & Boss, 2009).

4. RESULTS AND DISCUSSION

4.1. Measurement Model Validity

A construct fulfils convergent validity if the average variance extracted (AVE) is not significantly smaller than 0.5 and the factor loadings of all items are not significantly smaller than 0.5 and it fulfils discriminant validity if the correlation between two constructs is not significantly greater than 0.7 (Cheung & Wang, 2017). We also reported Cronbach's alpha, composite reliability and compared the square correlation of related factors with their AVE to meet (Hair et al., 2010) convergent and discriminant validity criteria. We analyzed the measured items of all constructs simultaneously to guarantee discriminant validity. Table 1 demonstrates that the measurement model meets all convergent and discriminant validity criteria.

Table 1. The measurement model's validity.

Parameters		Good value	Items and factors	All cases (N=409)	Mgmt (N=172)	Staff (N=237)
Convergent validity	Factor loadings	> 0.50	Att_Thi1	0.871	0.953	0.815
			Att_Thi2	0.917	0.950	0.894
			Att_Thi3	0.886	0.870	0.905
			Att_Thi4	0.929	0.928	0.928
			Sno_Thi1	0.955	0.964	0.946
			Sno_Thi2	0.969	0.971	0.967
			Sno_Thi3	0.961	0.962	0.961
			Sno_Thi4	0.943	0.943	0.942
			Sno_Thi5	0.940	0.939	0.941
			Pbc_Thi2	0.968	0.967	0.944
			Pbc_Thi3	0.972	0.970	0.997
			Int_Thi1	0.949	0.899	0.974
			Int_Thi2	0.961	0.951	0.974
			Int_Thi3	0.824	0.732	0.899
			Beh_Thi1	0.991	0.988	0.984
			Beh_Thi2	0.978	0.987	0.976
	AVG variance extracted (AVE)	> 0.50	Att	0.812	0.857	0.786
			Sno	0.909	0.914	0.905
			Pbc	0.941	0.938	0.943
			Int	0.834	0.749	0.902
			Beh	0.969	0.987	0.960
	Cronbach's alpha (CA)	> 0.70	Att	0.944	0.958	0.934
			Sno	0.980	0.981	0.980
			Pbc	0.970	0.968	0.968
			Int	0.929	0.883	0.962
			Beh	0.984	0.988	0.980
	Construct reliability (CR)	> 0.70	Att	0.945	0.960	0.936
			Sno	0.980	0.981	0.979
			Pbc	0.970	0.968	0.970
Int			0.938	0.899	0.965	
Beh			0.984	0.975	0.980	
Discriminant validity	The square correlation of two factors		Att <-> Sno	0,480	0.394	0.555

Parameters	Good value	Items and factors	All cases (N=409)	Mgmt (N=172)	Staff (N=237)
	is less than 0.7 and less than the AVE of each of those factors.	Att <-> Pbc	0,401	0.483	0.367
		Att <-> Int	0,640	0.661	0.619
		Att <-> Beh	0,304	0.213	0.425
		Sno <-> Pbc	0,352	0.309	0.413
		Sno <-> Int	0,579	0.402	0.745
		Sno <-> Beh	0,210	0.092	0.389
		Pbc <-> Int	0,440	0.487	0.432
		Pbc <-> Beh	0,223	0.142	0.361
		Int <-> Beh	0,437	0.379	0.520

We run a series of measurement invariance tests to assess the measurement model equivalence across two data groups (supervisors and above vs. staff and operators) starting from the most basic to the more rigorous test, i.e., configural, metric, scalar, factor and uniqueness measurement invariants consecutively (Monsen & Boss, 2009; Whitaker & McKinney, 2007) then reporting $\chi^2(df)$, $\Delta\chi^2(\Delta df)$, RMSEA, SRMR, CFI and ΔCFI of each measurement invariant model. We referred to the comparative fit index change (ΔCFI) as an invariant indicator. The CFI degradation (ΔCFI) equal to or less than 0.01 indicates model equivalence across multi-group samples. This method was recommended as the most robust multi-group invariant assessment (Chen, 2007; Cheung & Rensvold, 2002; Cole & Bruch, 2006; Hu, Schaufeli, & Taris, 2011).

We run CFA for the unconstrained model that assumes equality in the factor structure used by the two sample groups. Table 2 (row configural, columns 6 and 7) shows an acceptable measurement model fit based on a combination of RMSEA and SRMR values, i.e., between 0.05 and 0.08 (Schermelleh-Engel, Moosbrugger, & Müller, 2003). These results confirm configural invariance (Monsen & Boss, 2009). Then, we run CFA for the measurement weights model which assumes identical factor structures and factor loading values across sample groups. According to the combination of RMSEA and SRMR values and a negligible CFI degradation, i.e., ΔCFI close to 0 (see row metric and column 9), the results indicate an acceptable fit and suggest metric invariance (Cheung & Rensvold, 2002). Furthermore, on top of the measurement weight model assumption, we constrain the item intercept to be identical across sample groups. According to the RMSEA and SRMR values (see row scalar, columns 6 and 7) and ΔCFI value (see row scalar and columns 9), we conclude an acceptable fit and invariance for the scalar measurement model (Cheung & Rensvold, 2002). However, running a more rigorous test, i.e., the factor and uniqueness invariant test, we find the CFI degradations are more than 0.01 (see row factor and uniqueness, column 9). Thus, this study relies on a scalar model for further structural analysis.

Table 2. Measurement model invariance test.

Invariant model (1)	χ^2/df (2)	$\chi^2 (df)$ (3)	$\Delta\chi^2 (\Delta df)$ (4)	Critical value (5)	RMSEA (6)	SRMR (7)	CFI (8)	ΔCFI (9)
Configural	3.524				0.079	0.0259	0.952	
Metric	3.392	674.964(199)	12.461(11)	17.28	0.077	0.0233	0.952	0
Scalar	3.263	701.492(215)	26.527(16)	23.54	0.075	0.0233	0.951	-0.001
Factor	3.569	820.945(230)	119.453(15)	22.31	0.079	0.0702	0.94	-0.011
Uniqueness	4.294	1056.347(246)	235.402(16)	23.54	0.090	0.0798	0.918	-0.022

Note: $p < 0.05$.

4.2. Hypotheses Testing

Tables 2 and 3 show significant correlations between variables and were used to develop a structural model with attitude, subjective norms, PBC as independent variables, intention as the mediating variable and behavior as the dependent variable. Using all cases, we analyzed the structural model's validity. We reported the GOF scores, i.e., $\chi^2(df) = 420,419(105)$, $\chi^2/df = 4.001$, RMSEA=0.086, SRMR=0.0261, CFI=0.967, NFI=0.956, and

TLI=0.956. According to the combination values of RMSEA and SRMR, the structural model does not achieve an acceptable fit. However, based on the CFI, NFI, and TLI combination, the structural model is considered a good fit (Cheung & Rensvold, 2002).

Table 3. Descriptive statistics and correlation matrix.

No	Latent factors	Min.	Max.	Mean	SD	1	2	3	4	5
All cases (N=409)										
1	Managerial rank	1	2	1.421	0.494					
2	Attitude	1	6	5.485	0.761	0.067				
3	Subjective norm	1	6	5.416	0.874	0.027	0.692**			
4	PBC	1.33	6	5.368	0.871	0.073	0.645**	0.603**		
5	Intention	1	6	5.500	0.764	0.052	0.799**	0.759**	0.675**	
6	Behavior	1	6	5.319	0.982	-0.052	0.549**	0.455**	0.482**	0.659**
Supervisors and above (N=172)										
2	Attitude	1	6	5.545	0.751					
3	Subjective norm	1	6	5.443	0.933		0.628**			
4	PBC	1	6	5.442	0.870		0.695**	0.556**		
5	Intention	1	6	5.547	0.759		0.813**	0.634**	0.698**	
6	Behavior	1	6	5.259	1.127		0.462**	0.304**	0.377**	0.616**
Staff and operators (N=237)										
2	Attitude	1	6	5.442	0.766					
3	Subjective norm	1	6	5.396	0.830		0.745**			
4	PBC	2	6	5.314	0.870		0.606**	0.643**		
5	Intention	1	6	5.466	0.767		0.787**	0.863**	0.657**	
6	Behavior	1	6	5.363	0.862		0.652**	0.624**	0.601**	0.721**

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

The path coefficients of attitude ($\beta = 0.586$, $p \leq 0.001$), subjective norm ($\beta = 0.309$, $p \leq 0.001$), and PBC ($\beta = 0.092$, $p \leq 0.01$) to intention (see Table 4 and column 2) and the path coefficient of intention to behavior ($\beta = 0.607$, $p \leq 0.001$) (see Table 4 and column 3) were significantly positive. These results demonstrate the full mediating effect of intention on the relationship between behavior and attitude, subjective norm and PBC. Thus, hypotheses 1a, 1b, 2a, 2b, 3a, and 3b are supported.

Table 4. Standardized path coefficient (Scaler).

Variables	All cases (N=409)			Supervisors and above (N=172)			Staff and operators (N=237)		
	Intention	Behavior		Intention	Behavior		Intention	Behavior	
Managerial rank	0.039(NS)	-0.096*	0.073(NS)						
Attitude	0.586***	0.104(NS)	0.46***	0.753***	-0.107(NS)	0.438***	0.404***	0.282**	0.466***
Subjective norm	0.309***	-0.126(NS)	0.062(NS)	0.126*	-0.094(NS)	-0.002(NS)	0.522***	-0.088(NS)	0.15(NS)
PBC	0.092**	0.085(NS)	0.141**	0.096(NS)	-0.026(NS)	0.044(NS)	0.07*	0.199***	0.231***
Intention		0.607***			0.724***			0.457***	
Disturbance variance									

Note: *p≤0.5≤; **p≤0.01; ***p≤0.001.

Disturbance variances are proportions of unexplained variance.

It is calculated as the unstandardized disturbance variance/SD².

The positive relationship between employees' sense of belonging attitude towards the family firm and their intention to provide the best performance at work implies that the more employees perceive the positive consequences and benefits of providing the best performance at work on their behalf, the more likely they intend to perform their best effort at work. The positive relationship between sense of belonging subjective norms and their intention to provide the best performance at work signifies that the more employees receive support from their people in the workplace such as their superiors and peers to deliver their best work performance, the more they intend the employees to do this behavior. In addition, the positive relationship between PBC of employees' sense of belonging and their intention to provide the best performance indicates that the more employees believe in their ability to access the required resources to perform well at work, the more they intend to provide their best performance. Then, the more intention employees have, the better work performance they show up.

We developed a multi-group scalar structural model after verifying the measurement scalar model equivalence. This approach constrained factor structure, factor loadings, factor intercepts, factor means and item intercepts to be identical across sample groups (see Table 5). We run a series of structural invariance tests to check the multi-group structural model equivalence (Cheung & Rensvold, 2002; Cole & Bruch, 2006). We found that the chi-square difference is slightly greater than the critical value for the *scalar* invariant test. However, considering that the CFI degradations are less than 0.01 for the metric and scalar invariant tests (see row metric, scalar and column 9), we conclude that the multi-group structural model is equivalent across sample groups (Cheung & Rensvold, 2002; Cole & Bruch, 2006). According to the GOF parameter scores (see row metric, scalar, columns 6 and 7), the multi-group structural model is considered fit at the scalar invariant test level (Schermelleh-Engel et al., 2003).

We constrained the path coefficient of independent and mediating variables equally across sample groups to check the potential moderating effect of managerial rank. If this method produces a statistically significant chi-square difference (ΔX^2) (see Koufteros & Marcoulides, 2006; Wang, 2008) or CFI degradation is more than 0.01 (Chen, 2007; Cheung & Rensvold, 2002; Cole & Bruch, 2006; Hu et al., 2011), then the path coefficients across sample groups are statistically different. This method produced a significant chi-square difference higher than the critical value (see Table 5, row structural coefficient and columns 4 and 5). Thus, managerial rank moderates relationships.

Table 5. Structural model invariance test.

Invariant model (1)	X^2/df (2)	$X^2 (df)$ (3)	$\Delta X^2 (\Delta df)$ (4)	Critical value (5)	RMSEA (6)	SRMR (7)	CFI (8)	ΔCFI (9)
Configural	3.524	662.503(188)			0.079	0.363	0.952	
Metric	3.392	674.964(199)	12.461(11)	26.76	0.077	0.375	0.952	0
Scalar	3.263	701.492(215)	26.528(16)	26.30	0.075	0.0385	0.951	-0.001
Structural coefficient	3.349	743.554(222)	42.062(7)	14.07	0.076	0.0497	0.947	-0.004

Note: $p < 0.05$.

The path coefficient of attitude on intention for managerial employees ($\beta=0.754$, $p \leq .001$) is higher than for non-managerial employees ($\beta=0.404$, $p \leq .001$). Therefore, hypothesis 4a is supported. Contrary to our expectation, the path coefficient of subjective norms on intention for managerial employees ($\beta=0.126$, $p \leq .001$) is lower than for non-managerial employees ($\beta=0.522$, $p \leq .001$). Thus, hypothesis 4b is not supported. Hypothesis 4c is also not supported considering the path coefficient of PBC for managerial employees is not significant. Furthermore, the path coefficient of intention on behavior to provide the best performance at work is stronger for managerial employees ($\beta=0.724$, $p \leq .001$) than for non-managerial employees ($\beta=0.457$, $p \leq .001$). Thus, hypothesis 4d is supported.

This study also reported the indirect effects of intention on all relationships for both managerial and non-managerial employees' data groups in Table 4 (see columns 6, 7, 9, 10). We performed 1000 bootstrap samples with a 95% confidence interval to analyze the significance level of the direct, indirect and total effects. The results reveal

a significant indirect effect of intention on the relationship between attitude and behavior. For managerial employees, the total effect of attitude on behavior is significant ($\beta=0.438$, $p\leq 0.001$) only with the inclusion of the mediators. This result indicates a full mediation effect of intention. Differently, the total effect of attitude on behavior for non-employees is still significant ($\beta= 0.282$, $p\leq 0.01$) with the exclusion of the mediators. This result indicates a partial mediation effect of intention. Furthermore, although the results show a significant indirect effect of intention on the relationship between subjective norms and behavior, the total effect of subjective norms is not significant for both managerial and non-managerial employees. This result indicates the existence of a direct negative effect of subjective norms on behavior. In addition, the total effect of PBC on managerial employees is insignificant with the inclusion or exclusion of the mediators. The total effect of PBC for non-managerial employees is significant with the exclusion of the mediators ($\beta= 0.199$, $p\leq 0.001$). This result shows the partial mediation effect of intention only for non-managerial employees while for managerial employees; there is no PBC effect on behavior. According to these results, the sense of belonging attitude is the most influential variable in predicting employees' behavior to provide the best performance at work. On the other hand, subjective norms may not impact the emergence of employees' behavior to provide the best performance at work.

4.3. Discussion

The higher attitude–intention relationship for managerial employees as suggested by hypothesis H4b implies that managerial employees have a higher belief in the advantage of positive impacts of performing the best work although they are not supervised. It may happen because managerial employees have more opportunities to design their jobs. Therefore, they are more competent to evaluate the impacts of their jobs. Furthermore, the full mediation effect of intention on the attitude–behavior relationship only for managerial employees indicates that the managerial employees may transform their sense of belonging attitude into intention first before taking any action to provide the best performance at work. It is said that this attitude leads to the behavior of providing the best performance at work only when this attitude increases managerial employees' intention. Differently, non-managerial employees' attitude of sense of belonging can directly increase their behavior to provide the best performance at work. They may directly take action to perform at work once they see the advantage of their involvement and becoming an integral part of the workplace system. For non-managerial employees, a sense of belonging attitude can better explain the formation of related behavior considering the higher relationship between the attitude direct effect ($\beta= 0.282$, $p\leq 0.01$) and the intention indirect effect ($\beta= 0.185$, $p\leq 0.01$) on behavior. The direct effect of attitude on behavior was not uncommon (ElHaffar, Durif, & Dubé, 2020). It happened to start-up activities (Duong, 2022), conservation behavior (Gonçalves, Mateus, Silvestre, Roders, & Bragança, 2021) and consumption preferences (Kulshreshtha, Tripathi, Bajpai, & Dubey, 2017; Shepherd, Magnusson, & Sjöden, 2005). This study provides additional evidence for the behavior literature regarding the greater role of attitudes than intentions in influencing certain behaviors.

Contrary to hypothesis H4c, the higher relationship between subjective norms and intention for non-managerial employees than managerial employees may happen because non-managerial employees are more motivated to comply with expectations to provide the best performance at work to avoid social sanctions (Lapinski & Rimal, 2005). Indonesian employees have strong feelings about living in a high collectivist and high power distance culture (Hofstede, Hofstede, & Minkov, 2010; Irawanto, 2009). Therefore, they tend to fulfill group expectations to maintain harmony (Hofstede et al., 2010; Irawanto, 2009). This feeling seems stronger for non-managerial employees. Previous studies have commonly agreed with the positive subjective norm–intention relationship (Manning, 2009). This research suggests that the social and professional status of the individuals may influence this relationship.

Opposite hypothesis H4d, our empirical results surprisingly indicate that the ability to access knowledge, skills, time and other required resources cannot increase managerial employees' intention or behavior to provide the best

performance. Conversely, non-managerial employees' ability to access required resources may increase their intention to perform best at work. When managerial employees have higher authority (Salanova et al., 2005), they should have more opportunities to control the resources required for performing at work. Unfortunately, their advantage in acquiring resources is not converted to intention and behavior to provide the best performance at work.

This study suggests family firms treat managerial versus non-managerial employees differently to gain optimal employee behavior to provide the best performance at work following the discussions above. First, attitude is the most influential antecedent for intention and behavior to provide the best performance at work for managerial employees. The family firm owners should carefully assess the attitude of their prospective managerial employees. Failure to find and promote managerial employees with a high sense of belonging attitude may burden the firm in the long run. The firm should focus more on hiring managerial employees who already have a strong sense of belonging rather than trying to develop this sense of belonging through training or development programs. This is because such an attitude develops gradually over time through the influence of complex internal and external factors (Fishbein & Ajzen, 1977; Van Overwalle & Siebler, 2005).

Second, setting expectations and examples for non-managerial employees may effectively promote their best performance at work. Indeed, having managerial employees equipped with a high sense of belonging is very important to transmit this attitude to non-managerial employees (Koslowsky, Schwarzwald, & Ashuri, 2001). Individuals who live in high collectivist and high power distance cultures are especially likely to imitate what their superiors do (Hofstede, 1983; Hofstede et al., 2010). In addition, the owners and managers should provide the resources the managerial employees require and convince them about their ability to help them perform better at work.

In addition to the implications of this study, this research has certain limitations. First, the TPB may not reach out to all aspects of human behavior. Besides an individual's attitude, subjective norm and PBC, behavior is affected by other factors such as emotions (Baumeister, Vohs, DeWall, & Zhang, 2007), past experiences (Albarracin & Wyer, 2000; Kidwell & Jewell, 2008; Ouellette & Wood, 1998) and situational factors (Funder, 2006; Funder & Ozer, 1983). In addition, attitude, subjective norm and PBC may not be stable across various situations, individual conditions and other unconscious circumstances. Thus, future research might explore other behavioral theories, such as self-efficacy theory (Bandura & Adams, 1977; Maddux, 1995) to gain a more thorough understanding of how managerial and non-managerial employees of family firms are willing to act and think like the owners, develop a stronger sense of belonging and perform their best work when working without supervision. Second, we used self-reported data to assess behavior that may not always be accurate due to respondents' unawareness of their own true attitudes, norms and PBC. Future research may employ observation methods for more accurate results (Furr & Funder, 2007). This research was developed with cross-sectional data which supports the conclusions about causality in our model (Maxwell, Cole, & Mitchell, 2011; Rindfleisch, Malter, Ganesan, & Moorman, 2008; Shrout, 2011). In particular, cross-sectional approaches do not capture the stability of employees' work environment (Brauchli, Schaufeli, Jenny, Füllemann, & Bauer, 2013). A longitudinal approach provides more valid causality results and a deeper understanding of the effects of employees' sense of belonging, subjective norms and PBC on their intentions and behaviors to deliver top performance at work.

5. CONCLUSION

This study adopts Ajzen's (1991) TPB model to investigate the managerial and non-managerial employees' behavior of delivering the best performance at work although not supervised. As suggested by hypotheses H1a, H1b, H2a, H2b, H3a, and H3b, the empirical results of this study support TPB which proposes the positive relationship between a specific intention and behavioral attitude, subjective norms and PBC and the positive relationship between intention and the corresponding behavior. These findings complement previous studies about

employee behavior in the workplace such as employee safety compliance (Lin & Chen, 2011), workplace dishonesty (Wong & Lee, 2016) and work ethical behavior (Kashif et al., 2018). This research specifically refers to the Gao et al.'s (2017) study which found that an individual's workplace behavior tends to conform to the majority contention. Gao et al. (2017) argued that the descriptive norm is the most influential factor for individual intention. This study found that subjective norms were also influential.

The results of this study provide some insights according to the moderation-mediation models analyzing the moderating effect of employee managerial level. First, the higher intention–behavior relationship for managerial employees confirms the positive moderation effect of managerial level in this relationship for the family firm context as suggested by hypothesis H4a. Managerial employees will more likely translate their intentions of providing the best performance at work into actual behaviors. Managerial employees will more likely translate their intentions of providing the best performance at work into actual behaviors. It seems that non-managerial employees need more external factors on top of their intention to perform well at work. This finding enriches previous discussions about why individuals do not always translate intention into behavior. Previous studies suggest that the intention–behavior gap happens due to psychological and cognitive factors such as fear of failure (Duong, 2022), habit (Kothe et al., 2015), communication, satisfaction and trust (Sultan et al., 2020). We proposed that individual attributes such as managerial level can also affect this gap.

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Transparency: The authors state that the manuscript is honest, truthful, and transparent, that no key aspects of the investigation have been omitted, and that any differences from the study as planned have been clarified. This study followed all writing ethics.

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Appendix 1

Table 1. Research questionnaire.

Attitude toward “Think and acts like owner” value	Individual who shows a sense of belonging to the company by working optimally although not being supervised, will	
	Att_Thi1	Increase commitment to the company
	Att_Thi2	Increase his/Her productivity
	Att_Thi3	Be resilient to the environmental changes
	Att_Thi4	Be responsible to finish his/her jobs
Subjective norms toward “Think and acts like owner” value	Sno_Thi1	My parents think that I should work optimally even if I am not supervised
	Sno_Thi2	My spouse think that I should work optimally even if I am not supervised
	Sno_Thi3	My close friends think that I should work optimally even if I am not supervised
	Sno_Thi4	My superior think that I should work optimally even if I am not supervised
	Sno_Thi5	My colleagues think that I should work optimally even if I am not supervised
PBC toward “Think and acts like owner” value	Pbc_Thi1	I am confident that I can work optimally even if I am not supervised
	Pbc_Thi2	Optimal work behavior depends on my own will
	Pbc_Thi3	Optimal work behavior is completely within my control
Intention toward “Think and acts like owner” value	Int_Thi1	I intend to work optimally even if I am not supervised
	Int_Thi2	I am willing to work optimally even if not supervised
	Int_Thi3	I plan to work optimally even if I am not supervised
Behavior toward “Think and acts like owner” value	Beh_Thi1	I have always worked optimally even though I have not been supervised for the last three months
	Beh_Thi2	I have been working productively despite being unsupervised for the past three months

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