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BUILDING SUSTAINABILITY STRATEGIES IN THE CREATIVE CULINARY INDUSTRY SECTOR TO ENHANCE TOURIST DESTINATION ATTRACTION IN SEMARANG REGENCY

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Abstract:

Backgroud: The creative culinary industry plays a vital role in enhancing tourist destination attraction, serving as a cultural and culinary gateway for travelers. With growing awareness of sustainability and environmental concerns, it becomes imperative to investigate the development of sustainability strategies in this sector.

Purpose: This study focuses on Semarang Regency, a burgeoning tourist destination, to assess the impact of sustainability strategies on attracting and retaining visitors.

Design/methodology/approach: This quantitative research study was conducted with a sample of 250 respondents, comprising owners and managers of the culinary industry. The data were analyzed using Structural Equation Modeling (SEM) with WarpPLS 7.0 software.

Finding/Result: The research unveiled significant relationships between sustainability strategies and tourist attraction. Environmental values were identified as a key driver, significantly influencing both cognitive and affective images. Additionally, low-carbon knowledge played a crucial role in shaping these images, highlighting the importance of eco-friendly practices and awareness in enhancing the industry's image. Cognitive and affective images were found to significantly contribute to the overall image of the sector, emphasizing their importance in shaping perceptions of sustainability efforts.

Conclusion: These findings provide valuable insights for stakeholders in the creative culinary industry who are seeking to develop and implement sustainability strategies that enhance the attractiveness of tourist destinations in Semarang Regency.

Original/value (State of the art): This study contributes to the understanding of how sustainability strategies can be effectively integrated into the creative culinary industry to boost tourist destination appeal.

Keywords: business strategy, sustainability strategies, tourist destination, creative industry, Semarang

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INTRODUCTION

The creative culinary industry holds a pivotal role in bolstering the allure of tourist destinations, serving as a cultural and gastronomic gateway for travelers (Harahap et al. 2023). While Indonesia boasts significant potential in terms of cultural richness, culinary diversity, and tourism prospects, it faces an escalating environmental and sustainability challenge. Balancing the growth of the creative culinary industry with environmental preservation is paramount for ensuring the sustainability of this tourist destination (Ngoc et al. 2021). Ren et al. (2021) the growing awareness of environmental issues has led to an increasing preference among consumers for environmentally-friendly tourist destinations. In local context, it is imperative for the creative culinary industry, such as those in Semarang Regency as one of the main tourist destinations, to acknowledge the significance of sustainability in its operations to cater to the evolving and sustainability-conscious market. Sustainable strategies entail the adoption of green best practices in maintenance, services, logistics, products, and suppliers to dramatically reduce their environmental footprint (Alamsyah, 2020; Han, 2021). Thus, comprehending the psychological and behavioral factors influencing customer perceptions of sustainability and its impact on tourist attraction is of utmost importance (Kim et al. 2021).

However, despite various efforts to understand sustainability's impact, there remains an information gap regarding how variables such as environmental values, low-carbon knowledge, cognitive image, affective image, overall image, and intention to revisit are interconnected and influence one another (Liu et al. 2022; Zhang et al. 2023). Environmental values encompass an individual's beliefs and values related to sustainability and environmental preservation and can affect consumer attitudes and behavior. Rahman & Reynolds (2019) found that environmental values have a positive impact on consumers' intentions to choose places to eat that implement sustainable practices. However, Heydari et al. (2021) state that the influence of these environmental values can vary depending on the consumer's level of environmental awareness. Low-carbon knowledge pertains to an individual's understanding of carbon emissions and efforts to reduce environmental impact. Huang et al. (2020) show that consumers with better low carbon knowledge have positive perceptions of eating places that implement low carbon practices. On the other hand, Salem et al.

(2022) found that low carbon knowledge is not always directly related to consumers' intention to revisit the restaurant, but rather through the mediation of cognitive and affective image.

Cognitive image represents consumer knowledge and beliefs about eateries in the creative culinary sub-sector, and it can be influenced by environmental values and low-carbon knowledge. Han et al. (2019) stated that a positive cognitive image leads to a positive affective image, which in turn can increase consumer satisfaction and intention to return. Overall image refers to the general consumer perception of eateries within the creative culinary sub-sector, influenced by cognitive and affective images. Woosnam et al. (2020) stated that a positive overall image is a strong predictor of consumers' intention to revisit a restaurant. Revisit Intention reflects how likely consumers are to return to dining establishments in the creative culinary sub-sector and can be influenced by satisfaction and the overall image. Ahn & Kwon (2020) and Li (2020) found that consumers who are satisfied with a positive overall image are more likely to have the intention to return.

Previous research has shown that environmental values significantly influence cognitive and affective images, positively impacting consumer support for sustainable practices (Liobikienė & Poškus, 2019; Papagiannis et al. 2020). Low-carbon knowledge also plays a crucial role in shaping consumer decisions toward sustainable options, contributing to the overall image and revisit intentions (He et al. 2020; Pettifor & Wilson, 2020). However, contradictory findings exist regarding the relative influence of cognitive and affective images; some studies suggest cognitive images have a stronger impact on overall perceptions (Zheng et al. 2019), while others emphasize the importance of affective images in shaping the overall image (Salem et al. 2022). This research seeks to resolve these inconsistencies within the culinary and tourism sectors.

To address the conflicting findings on the influence of cognitive and affective images, this study employs a quantitative approach using Structural Equation Modeling (SEM). Data was collected through questionnaires distributed to culinary business operators in Semarang Regency, a key tourist destination. A total of 142 valid responses were analyzed using WarpPLS 7.0 software. SEM allows for the examination of complex relationships between variables like environmental

values, low-carbon knowledge, cognitive and affective images, overall image, and revisit intentions. By applying SEM, this research aims to clarify the relative impact of cognitive and affective images on overall perceptions and consumer behavior.

These variables exhibit complex relationships and mutual influences in shaping consumer behavior. This study seeks to bridge this information gap by identifying and analyzing the relationships among these variables. The purpose of this research is to examine how environmental values and low-carbon knowledge influence cognitive and affective images, and how these images, in turn, affect the overall image and revisit intentions in the culinary and tourism sectors. Specifically, the study aims to determine: 1) the impact of environmental values on cognitive and affective images; 2) the effect of low-carbon knowledge on these images; 3) how cognitive and affective images shape the overall image; and 4) the influence of the overall image on customers' intention to revisit. By clarifying these relationships, the research seeks to enhance understanding of how sustainability affects consumer behavior and destination attractiveness.

METHODS

This study is conducted with a quantitative research method. Data for this study were gathered using questionnaires distributed to respondents. The respondents in this research were business operators in the culinary sub-sector located within the tourist destination areas of Semarang Regency. The data obtained from the questionnaires represented respondents' responses to a set of questions designed to measure the variables under investigation. Sampling was conducted using random sampling techniques. Random sampling ensures that every element in the population has an equal chance of being selected as part of the sample. A total of 250 questionnaires were announced to respondents, and 161 questionnaires were successfully returned in the period from December 2023 to February 2024. Thus, the response rate is approximately 64.4%. However, 19 questionnaires were not completed in full. Consequently, the total sample size used in this study was 142 samples. The collected data were then analyzed using the Structural Equation Modeling (SEM) method with the assistance of WarpPLS 7.0 software. SEM is a robust statistical approach used to analyze the relationships between variables in a model. SEM was utilized to test and measure the extent to which variables such as environmental values, low-carbon knowledge, cognitive image, affective image, overall image and intention to revisit influence and interact with each other.

Environmental values play a pivotal role in shaping the perceptions and behaviors of individuals and communities concerning environmental conservation (Liobikienė & Poškus, 2019). Environmental values refer to the beliefs and awareness of the community regarding the well-being of the natural environment. Papagiannis et al. (2020) the higher this awareness, the greater the likelihood that the community will exhibit a positive attitude toward sustainability practices. It is crucial to understand that environmental values are personal values reflected in the attitudes and behaviors of individuals. Individuals with high environmental values are more likely to be concerned about environmental conservation and may be more supportive of eco-friendly practices (Raza & Khan, 2022; Siregar & Selwendri, 2024). These values are also reflected in one's self-identity as an environmentally conscious individual and in personal norms. Environmental values can influence consumer perceptions and evaluations. When a destination or restaurant adopts sustainability practices, consumers with high environmental values may be more inclined to provide positive ratings, leading to the creation of positive cognitive and affective images (De Canio et al. 2021; Liu et al. 2022). Furthermore, environmental values are also linked to emotional and social values. Consumers with high environmental awareness tend to have positive feelings toward establishments practicing sustainability and feel more socially connected to others who share similar values (Gregori & Holzmann, 2020). Therefore, in the pursuit of sustainability, it is essential to understand how environmental values influence consumer perceptions and behaviors. Strong environmental values can be a critical foundation for driving the adoption and acceptance of sustainability practices, ultimately enhancing attraction (Han, 2021; Gannon et al. 2021).

H1. Environmental values have a significant effect on cognitive image

H2. Environmental values have a significant effect on affective image

Low-carbon knowledge is a critical element in efforts to maintain environmental sustainability and reduce negative impacts on the natural environment. Low-carbon knowledge is associated with an understanding of sustainable and low-carbon energy resource utilization (He et al. 2020). It is essential to understand that low-carbon knowledge encompasses not only an understanding of the meaning and sources of low-carbon energy but also awareness of the impact of carbon dioxide emissions on the environment and human health (Yang et al. 2020; Salem et al. 2022). When consumers have a better understanding of how their actions can affect carbon emissions, they may be more likely to support sustainability practices. Huang et al. (2020) greenhouse gas emissions, including carbon dioxide, have become one of the most significant threats to the environment and human systems. The tourism industry, including the culinary sector, makes a significant contribution to these emissions. Therefore, efforts to understand and reduce these impacts are crucial. Consumer low-carbon knowledge can play a role in reducing these emissions by choosing more sustainable culinary services (Pettifor & Wilson, 2020). Apart from influencing consumer behavior, low-carbon knowledge is also vital in building a low-carbon economy. With this knowledge, stakeholders in the culinary industry can adopt more sustainable practices in food production and service provision, creating opportunities for sustainable economic growth (Pettifor et al. 2020; Lund-Durlacher & Gössling, 2021; Xiao et al. 2021).

H3. Low-carbon knowledge have a significant effect on cognitive images

H4. Low-carbon knowledge have a significant effect on affective images

The concept of image, especially cognitive and affective images, plays a crucial role in shaping customer decisions (Putri & Purnawarman, 2024). Cognitive image represents individuals' beliefs, feelings, and overall impressions of a destination (Huang et al. 2020; Leong et al. 2021). On the other hand, affective image reflects the emotional feelings or responses of customers toward a tourist destination or service. The interaction between cognitive and affective images creates an overall impression that can be positive or negative. Kim et al. (2019) demonstrated that a green image or an image associated with environmentally-friendly practices significantly and positively influences both cognitive and affective images. This implies that when consumers adopt sustainable practices, it can create a positive impression in terms of their knowledge and the positive emotions they experience. However, Zheng et al. (2019) found that cognitive images have a more substantial impact on influencing the overall image of consumers compared to affective images. This can be interpreted as consumers' knowledge and beliefs about sustainable practices having a greater impact on the overall image compared to their emotional feelings. However, Salem et al. (2022) indicated that emotions related to affective images can have a more significant influence on the overall image. This suggests that how customers feel and respond to sustainable practices, and whether they have positive or negative feelings about them, can more significantly impact the overall image (Ashraf et al. 2020; Khaleeli & Jawabri, 2021). Understanding and beliefs of customers regarding sustainable practices implemented in this sub-sector can have a significant impact on the overall image. In an effort to increase revenue and motivate customers to return, special attention must be given to improving service quality (Kamel, 2020). Customers who are concerned about sustainability, often referred to as "green" customers, tend to be valuable patrons for businesses that implement sustainable practices. Green customers with a positive overall image have a stronger intention to return. The quality of implementing eco-friendly actions also affects customers' intention to return (Canöz, 2022; Zhang et al. 2023. This indicates that the proper implementation of sustainable practices, such as waste reduction and efficient energy use, can enhance customers' desire to return (Wierzbiński, 2021).

H5. Cognitive images have a significant effect on overall image

H6. Affective images have a significant effect on overall image

H7. Overall image have a significant effect on revisit intention

RESULTS

In measuring reflective variables, it is important to assess the reliability and validity of measurements to ensure that the measurement instruments used in the research are dependable and valid. Measurement reliability, which gauges the consistency of measurements, is evaluated using the key parameter, Cronbach's Alpha (α). Cronbach's Alpha (α) is a statistic that measures the level of consistency among items within a construct. The α value is considered

adequate if it exceeds the threshold of 0.7, indicating a high level of reliability in the measurement. Furthermore, measurement validity, reflecting the extent to which indicators within a construct genuinely measure what is expected, is assessed through Average Variance Extracted (AVE). AVE is a measure of the extent to which indicators within a construct contribute to the total variation of that construct. A high AVE value indicates that the indicators are more consistent in measuring the construct being measured. If the AVE value is higher than 0.5, it indicates that the construct has good validity in measurement. In the case of reflective variables, the reliability of measurements, which assess the consistency of the measurement, is evaluated through composite reliability and Cronbach's Alpha (α). Validity, reflecting the extent to which a set of indicators assess what is expected to be measured, is assessed through Average Variance Extracted (AVE). Both reliability and validity can be confirmed when Cronbach's Alpha (α) values meet the threshold of 0.7, indicating good reliability, and the AVE value is higher than 0.5 (Table 1).

The Cronbach's Alpha (α) values for the environmental values variable is 0.828, exceeding the threshold of 0.7, indicating good reliability. The obtained Average Variance Extracted (AVE) value is 0.548, also meeting the validity threshold. The low-carbon knowledge variable has a Cronbach's Alpha (α) value of 0.864, indicating very good reliability. The AVE value obtained is 0.561, meeting the validity threshold. The α value for the cognitive image variable is 0.770 (meeting the reliability threshold of 0.7), and the AVE is 0.605, meeting the validity threshold. The affective image variable has a Cronbach's Alpha (α) of 0.839, indicating good reliability. The AVE value obtained is 0.666, meeting the validity threshold. The overall image variable has an α value of 0.869, indicating good reliability. The AVE value obtained is 0.783, meeting

the validity threshold well. In revisit intention variable, the α value for this variable is 0.837, indicating good reliability. The AVE is 0.757, meeting the validity threshold. These results indicate that the measurement instruments for the variables in the study have adequate reliability and good validity, with some variables even achieving very good reliability and validity. This confirms that the data collected in this research is reliable and suitable for further analysis.

In addition, to measure the level of construct validity, this research also utilized the discriminant validity test with the Heterotrait-Monotrait (HTMT) method. The discriminant validity test aims to ensure that the variables used in this study genuinely measure the intended constructs. In Heterotrait-Monotrait (HTMT), the HTMT Ratio is the ratio of the correlation between two different variables (heterotrait) compared to the correlation between two identical variables (monotrait). The HTMT method measures to what extent different variables should have lower correlations than the same variables. Thus, the results obtained from data analysis will be more convincing and reliable in drawing conclusions about the relationships between variables and their impact on customer behavioral intentions. The HTMT technique proves to be a useful tool in evaluating the level of discriminant validity within the framework of this research.

In Table 2, the main diagonal indicates the correlation between the same variables (monotrait). Meanwhile, all cells outside the diagonal depict the correlation between different variables (heterotrait). The results show that the correlation between different variables (heterotrait) is lower than the correlation between the same variables (monotrait). Thus, the variables used in this study are capable of measuring constructs and have strong discriminant validity.

Table 1. Reliability and validity testing

Variable	Cronbach Alpha (α)	Average Variance Extracted (AVE)
Environmental Values	0.828	0.548
Low-Carbon Knowledge	0.864	0.561
Cognitive Image	0.770	0.605
Affective Image	0.839	0.666
Overall Image	0.869	0.783
Revisit Intention	0.837	0.757

In this research, the relationships between latent variables are evaluated using path coefficients (β) and p-values. Path coefficients (β) measure the strength and direction of the relationship between two latent variables or constructs. A positive β value indicates a positive relationship between the two variables, while a negative β value indicates a negative relationship. The larger the absolute value of β, the stronger the relationship. P-value is a statistical measure of the significance of the path coefficient. The p-value is used to determine whether the relationship between latent variables is statistically significant or not. A p-value less than 0.05 indicates that the relationship between variables is considered significant.

The path analysis results as shown in Table 3 reveal that the relationship between environmental values and cognitive image has a path coefficient (β) of 0.24 with a p-value of 0.002 (< 0.05), indicating a significant relationship. This implies that higher environmental values lead to a more positive cognitive image. The same applies to the relationship between environmental values and affective image, with a path coefficient (β) of 0.44 and a p-value of 0.001, also indicating a significant relationship. Additionally, the relationship between low-carbon knowledge and cognitive image has a path coefficient (β) of 0.32 with a p-value of 0.001, signifying the significance of the relationship between low-carbon knowledge and cognitive image. Similarly, the relationship between low-carbon knowledge and affective image has a path coefficient (β) of 0.34 with a p-value of 0.001. Furthermore, the relationship between cognitive image and overall image has a path coefficient (β) of 0.35 with a p-value of 0.001, indicating that both images significantly influence each other. Moreover, the relationship between affective image and overall image has a path coefficient (β) of 0.14 with a p-value less than 0.003, showing that affective image contributes significantly to the overall image. Lastly, the relationship between overall image and revisit intention has a path coefficient (β) of 0.15 with a p-value of 0.003. These results indicate that a positively perceived overall image has a significant positive impact on customers' intention to revisit. Overall, the observed relationships in this study have statistically significant effects.

Table 2. Heterotrait-Monotrait (HTMT)

Variable	Environmental Values	Low-Carbon Knowledge	Cognitive Image	Affective Image	Overall Image	Revisit Intention
Environmental Values	0.825					
Low-Carbon Knowledge	0.612	0.821				
Cognitive Image	0.659	0.694	0.856			
Affective Image	0.755	0.734	0.719	0.834		
Overall Image	0.653	0.672	0.617	0.674	0.853	
Revisit Intention	0.714	0.728	0.778	0.742	0.919	0.778

Table 3. Hypothesis Testing

Hypothesis		Path coefficient (β)	p-value	Information
H1	Environmental Values → Cognitive Image	0.24	0.002	Significant
H2	Environmental Values → Affective Image	0.44	0.001	Significant
H3	Low-Carbon Knowledge → Cognitive Image	0.32	0.001	Significant
H4	Low-Carbon Knowledge → Affective Image	0.34	0.001	Significant
H5	Cognitive Image → Overall Image	0.35	0.001	Significant
H6	Affective Image → Overall Image	0.14	0.003	Significant
H7	Overall Image → Revisit Intention	0.15	0.003	Significant

The research findings indicate that environmental values have a significant influence on cognitive and affective images. This is consistent with the findings of Rahman & Reynolds (2019), who found that environmental values positively impact consumers' intentions to choose dining places that implement sustainable practices. In this study, it was found that the higher the environmental values held by consumers, the more positive their cognitive and affective images of culinary destinations. However, as pointed out by Heydari et al. (2021), the influence of these environmental values may vary depending on the level of consumers' environmental awareness. This suggests that while environmental values are important, their impact may differ depending on how much consumers care about environmental issues. This research supports that argument by showing that although environmental values are significant, it is also important to consider individual environmental awareness in understanding the impact of these values on culinary image.

This study also reveals that low-carbon knowledge significantly influences consumers' cognitive and affective images of dining establishments in the creative culinary sub-sector. This is in line with the findings of Huang et al. (2020), which showed that consumers with good low-carbon knowledge have positive perceptions of dining places that implement low-carbon practices. In this study, the overall image was also found to have a significant influence on consumers' intention to revisit, consistent with Woosnam et al. (2020), who stated that a positive overall image is a strong predictor of consumers' intention to revisit a restaurant. A positive overall image reflects consumer satisfaction based on their experience with the cognitive and affective images formed from environmental values and low-carbon knowledge. Furthermore, this study supports the findings of Ahn & Kwon (2020) and Li (2020), which show that consumers who are satisfied with a positive overall image are more likely to have the intention to return. This indicates that efforts to enhance the overall image through sustainable practices and increasing consumer knowledge about low-carbon practices can lead to customer loyalty and long-term support for culinary destinations.

These research findings emphasize the importance of integrating environmental values and low-carbon knowledge into the management strategies of culinary destinations. Thus, the creative culinary industry in Semarang Regency must focus on educating consumers about the importance of sustainability, which can strengthen positive images and increase customer loyalty. The cognitive and affective images formed through environmental values and low-carbon knowledge play a crucial role in creating a positive overall image. When consumers see that dining establishments not only offer quality culinary experiences but are also committed to environmental preservation, they are more likely to return and even recommend the destination to others.

Managerial Implication

The path analysis results provide actionable insights for the creative culinary industry in Semarang to enhance tourism. Firstly, given the significant relationship between environmental values and positive cognitive image, culinary establishments should emphasize and showcase their commitment to sustainable practices. This could involve sourcing local, organic ingredients, implementing eco-friendly packaging, and adopting energy-efficient processes. By aligning with environmental values, culinary businesses can attract environmentally conscious tourists and contribute to the overall positive perception of Semarang's culinary scene. In line with the identified relationship between low-carbon knowledge and cognitive image, culinary establishments should invest in educating both locals and tourists about the low-carbon practices in the industry. This could be achieved through workshops, guided tours, or informational materials that highlight the efforts taken to reduce carbon footprint. Increasing awareness about sustainable practices not only enhances the cognitive image but also positions Semarang as a destination with a forward-thinking and environmentally responsible culinary scene.

The emotional aspect, as indicated by the impact of affective image on overall image, suggests that culinary businesses should focus on creating memorable and emotionally resonant experiences. This could involve incorporating cultural elements into the dining experience, supporting local artisans, or organizing culinary events that celebrate Semarang's unique culinary identity. Building emotional connections with visitors through these experiences can contribute to a more positive overall image of Semarang as a vibrant and culturally rich culinary destination. Furthermore, the interconnectedness of cognitive image, affective image, and overall image emphasizes the importance of a cohesive and well-integrated branding strategy

for the culinary industry in Semarang. Establishments should work together to create a consistent narrative that reflects the city's culinary diversity, innovation, and commitment to sustainability. This collaboration can amplify the positive images associated with Semarang's culinary offerings and position the city as a must-visit destination for food enthusiasts. Finally, recognizing the impact of overall image on revisit intention underscores the need for culinary businesses to prioritize customer satisfaction and deliver on brand promises. Consistently providing high-quality culinary experiences, excellent service, and unique offerings will contribute to a positive overall image and encourage tourists to revisit Semarang for its culinary delights. In conclusion, leveraging the insights from the path analysis, the creative culinary industry in Semarang can enhance tourism by focusing on sustainability, education, emotional experiences, collaborative branding, and consistent delivery of exceptional culinary offerings. By strategically addressing these areas, Semarang can position itself as a standout destination for culinary tourism, attracting visitors and fostering long-term economic benefits for the industry.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The study confirms that both environmental values and low-carbon knowledge significantly enhance cognitive and affective images of culinary tourism destinations. These positive images, in turn, strengthen the overall image of the destination. The findings show that a strong overall image directly influences customers' intention to revisit. Specifically, environmental values have a stronger impact on the affective image, while low-carbon knowledge impacts both cognitive and affective images. Overall, the results demonstrate that promoting sustainability and environmental awareness can significantly improve the image of culinary destinations, thereby encouraging repeat visits from customers.

Recommendations

To leverage this research, stakeholders in the culinary and tourism industries should focus on integrating sustainable practices. This includes reducing food waste, using locally sourced ingredients, and adopting renewable energy. Collaboration with local

governments can help develop certification programs or eco-friendly labels, attracting environmentally conscious visitors. Investing in staff training on sustainability will ensure consistent practices. Additionally, educational campaigns highlighting the benefits of supporting sustainable destinations can drive visitor engagement. Implementing these strategies will enhance the attractiveness of culinary destinations, support environmental conservation, and promote long-term economic sustainability in the industry.

The study's limitations include a small, specific sample size and reliance on quantitative, cross-sectional methods, which may limit generalizability and depth. Future research should expand the sample, diversify participants, incorporate qualitative and longitudinal approaches, and explore mediating and moderating variables. Addressing these limitations will enhance the study's relevance and contribute to a deeper understanding of Semarang's culinary industry's impact on tourism.

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HOW DO EXECUTIVES BENEFIT FROM INVESTMENT EFFICIENCY? INVESTIGATING THE USE OF ACCOUNTING PERFORMANCE-BASED PAY: EVIDENCE FROM INDONESIA

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Abstract:

Background: Investment efficiency is expected to mitigate agency problems in investment decision-making. However, the role of investment efficiency in accounting performance-based pay is less well-known.

Purpose: This study investigates the moderating effects of investment efficiency on the nexus between accounting performance and executive compensation, which is termed accounting performance-based pay. We predict that executives at firms with more investment efficiency will receive a higher accounting performance-based pay.

Design/methodology/approach: This study uses a sample comprising 888 firm-year observations of non-financial companies listed on the Indonesian Stock Exchange (IDX) from 2010 to 2018.

Finding/result: Using the level of investment efficiency and executive cash compensation as measures, we find that executive accounting performance-based pay significantly increases in investment-efficient firms. We also find that the association between investment efficiency and accounting pay-for-performance sensitivity is consistent with a robustness check using a different measure of investment efficiency.

Conclusion: Our findings suggest that Indonesian firms generally incorporate relative investment efficiency when designing executive compensation contracts.

Originality/value (state of the art): This study fills an important gap in the literature on the role of investment efficiency and the use of accounting performance-based pay to address empirical evidence of the incentive alignment effect of strategic decision-making.

Keywords: accounting performance-based pay, efficient use of resources, executive compensation, investment, investment efficiency

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