The Effect of Brand-Oriented Leadership, Organizational Culture, Internal Communication, and Individual Values in Promoting Employee Brand Consistent Behavior

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Abstract

This study provides the first comprehensive investigation of employee brand-consistent behavior (EBCB) by examining internal and external organizational factors. Unlike previous research focusing on isolated aspects, this study integrates individual values with organizational elements, including internal corporate communication, brand-oriented leadership, and organizational culture, to develop a holistic understanding of EBCB drivers. Using a mixed-method approach, the research analyzed 18 in-depth interviews from state-owned enterprises and validated findings through structural equation modeling with 313 respondents. Results revealed significant relationships between organizational factors and EBCB, particularly highlighting how formal and informal leadership control mechanisms impact employee brand alignment. The study contributes theoretically by establishing the first integrated framework of EBCB antecedents and provides evidence-based insights for practitioners. The practical implications emphasize the need for organizations to align brand values with employee behavior through strategic management approaches, offering a blueprint for enhancing brand consistency through employee behavior.

Keywords: Brand-oriented leadership, employee brand-consistent behavior, individual values, internal corporate communication, organizational culture.

1. Introduction

State-owned enterprises (SOEs) are formed to achieve public objectives, wholly or partly owned by the government, contribute to social programs and community development, and be profit-oriented. (SOE) China and Singapore are known to perform well and contribute significantly to the economies of each country [1]. State-owned enterprises (SOEs) management strategies in China and Singapore have distinct characteristics shaped by their unique institutional, political, and economic contexts. While both countries have leveraged SOEs as tools for economic development, their approaches differ significantly in governance, ownership structures, and operational priorities [2, 3]. One of the essential aspects supporting such performance is that SOEs in China and Singapore implement professional management and employ competent executives to compete better in the market. China has sought to learn from Singapore's experience, particularly regarding corporate governance and market-oriented reforms [4]. However, the transplantation of the Temasek model has faced challenges due to differences in political and economic contexts. Chinese policymakers have often selectively adopted elements of the Singapore model that align with their institutional priorities.

The performance of Chinese SOEs on the international stage has developed rapidly since the 1980s. They have become prominent global economic actors, especially in infrastructure contracts, greenfield investments, and mergers and acquisitions (M&A), supported by financing from Chinese policy banks [5]. As Chinese SOEs expand their operations worldwide, new partnerships for overseas infrastructure development are emerging with humanitarian organizations like Mercy Corps, the ICRC, and the WFP. Chinese SOEs play a strategic role in state policy domestically and abroad. They help address domestic challenges such as excess industrial capacity and surplus labor, and develop external sources of demand and export technology.

In Southeast Asia, the performance of SOEs in Singapore, known as government-linked companies (GLCs), is considered strong and demonstrates good corporate governance [6]. GLCs in Singapore are professionally managed with limited government intervention, unlike some other countries where governments maintain tight control over SOEs. Although some SOEs in Singapore do not publish their results, they are still considered more transparent and accountable. This is due to better oversight through Temasek. This parent company supervises SOEs in Singapore and has better capital market discipline because many SOEs are listed on the stock exchange. The lower level of corruption in Singapore also contributes to better accountability [7]. The problem is that there are still many SOEs that are not optimal. One of them is the lack of employee awareness of the brand, low motivation, an inflexible organizational culture, or a bureaucratic culture like SOE in China. Curbing employee creativity because of the tightly executed organizational structure so that employees feel limited in expressing themselves by the brand, such as Singapore SOEs. Stifling employee creativity in tightly structured organizations like SOE Singapore can lead to several detrimental consequences. The interplay between formal and informal cultural tightness significantly impacts creativity, with high formal constraints often resulting in diminished creative output when informal constraints are also present [8].

Meanwhile, multicultural dynamics in Malaysian SOEs cause differences in how employees interact with and understand the brand. Effective communication and adaptable leadership are critical in managing cross-cultural differences in Malaysian organizations. These factors are essential for aligning employees with the brand's mission and values, as they facilitate understanding and integration across diverse cultural backgrounds [9]. Employee frustration arises when the company fails to recognize their contributions. Heavy workloads and job-related stress significantly contribute to this dissatisfaction, which can ultimately result in diminished commitment to the brand, particularly in SOEs in Thailand [10].

The concept of organizational culture is central to understanding the performance of Indonesian SOEs. Organizational culture encompasses the values, beliefs, and standards that influence the behavior of employees within the organization. In 2020, the Indonesian government introduced the AKHLAK core values as a uniform set of principles for all SOEs. These values, such as Amanah (trustworthy), Competent, Harmonious, Loyal, Adaptive, and Collaborative, are designed to guide employee behavior and support the achievement of organizational vision [11, 12]. Implementing AKHLAK values has been a focal point for improving organizational culture in Indonesian SOEs. These values have been well-received in some organizations, with employees demonstrating a strong commitment to aligning their behavior with these principles [13]. However, internalizing these values remains challenging for others, highlighting the need for robust cultural transformation programs [14].

Although numerous studies have explored employee motivation, organizational culture, and internal communication, there remains a significant gap in research regarding employee brand awareness, particularly in State-Owned Enterprises (SOEs). This research is crucial because the model of employee brand consistent behavior in SOEs remains unresolved, even though employees' understanding and internalization of the brand are key factors in ensuring consistent brand representation. By focusing on employee brand awareness, this study aims to develop a framework that explains the relationship between brand awareness and employee behavioral consistency. It also provides practical insights for SOEs to strengthen their branding strategies. The findings are expected to address theoretical and practical gaps, offering a new perspective on brand management in the context of SOEs.

This study employs a mixed-methods approach, combining qualitative and quantitative research designs to comprehensively explore and analyze the factors influencing EBCB in state-owned enterprises (SOEs). The qualitative phase involves exploratory research to identify key variables and their relationships, while the quantitative phase focuses on hypothesis testing and model validation. This mixed-methods approach ensures a comprehensive understanding of the research problem by combining in-depth insights with empirical validation. The population in this study includes three state-owned companies located in Jakarta, Indonesia. Namely, the State-Owned Courier Company (SOCC), the State-Owned Bank (SOB), and the State-Owned Multimedia Company (SOMC). The research population comprises key position holders in each company, such as the President Director, HRD Director, Marketing Manager, Branch Head, Head of Consumer Product, and VP of HC Strategic Management. The sampling technique used in this study is purposive sampling, where samples are

selected based on specific criteria, namely frontline employees who have worked for at least two years in Jakarta offices. The sample size is determined based on the 5:1 rule, which requires a minimum of 5 samples per indicator in the SEM model. With 59 indicators, the minimum sample size required is 295 respondents.

2. Literature Review

2.1. Employee Brand Consistent Behavior

Studies on employee behaviors have proliferated since many companies have recently noticed the critical determinants of employees' attitudes toward organizational success. Employees are the frontiers between internal and external organizations that determine the success of brand delivery to customers and stakeholders [15-17]. Employees unable to represent the brand identity in their work behavior may impact the success of brand-customer interaction. Therefore, company success, especially in the service sector, relies on consistency during the interaction between employees and customers [18-20]. In the growing literature, this phenomenon is widely discussed in the theory of employee brand-consistent behavior (EBCB). EBCB theory emphasizes the urgency of encouraging the consistent behavior of employees based on the brand's identity, characteristics, and strategies.

EBCB, the output of employee branding, plays a critical role in creating work attitudes by the brand identity [21]. EBCB includes employees' ability to understand customer needs and assist customers by brand characteristics [22]. Therefore, EBCB involves enhancing brand knowledge [23], embracing the brand's meaning into employees' perception toward the brand [24], and ensuring the attachment between employees and the brand; thus, employees may behave based on the desired brand.

Research from Memon and Kolachi [25] explained that arousing the brand into employee behavior requires harmony with the overall managerial strategies. This includes creating an organizational culture that can reinforce all employees' appreciation of the essence of their brand company [26]; strategies, such as leadership and communication between employees and managers, also need to be noted. Leadership focusing on the brand can motivate employees to demonstrate behaviors that support and strengthen the company's brand [27]. This is supported by research from [28]. The success of brand behavior towards an employee results from internal communication that supports the creation of work behavior based on brand characteristics. Internal communication serves as a platform for achieving organizational goals and can influence employee attitudes and behaviors, further supporting the creation of an employee brand [29]. Moreover, the consistency of employee behavior towards a brand is also influenced by how employees perceive it. This study analyzes employee brand-consistent behavior by analyzing external factors (managerial strategies) and internal factors (individual values).

2.2. Brand-Oriented Leadership

Brand-oriented leadership is a leadership style in which leaders act as role models to motivate employees to participate actively in brand-building activities. Leaders with this brand orientation strive to create a clear picture of brand guidelines in employees' minds, producing the results the organization desires. This leadership also plays a vital role in building brand commitment and encouraging employees to maintain brand promises. A growing body of literature discusses leaders' ability to support brand behavior in the organizational environment [30-32]. How leaders behave in an organization may present a role model for employees to carry out their work activities [33]. Research from Xi et al. [34] also supports this finding that leadership style positively influences a firm's performance. Brand-oriented leadership is a leadership style in which leaders or managers perform their leadership based on the brand vision, mission, and goals. Therefore, Brand-oriented leadership enables leaders to understand how to control their employees through a brand vision. Research from Henkel et al. [19] mentioned that managers' formal and informal control can raise employee behavior based on the brand. These formal and informal control dynamics include how managers treat their employees, involve them in making decisions, produce an internal atmosphere based on brand identity, and how managers communicate with employees.

Formal control of HRM activities, such as recruitment, selection, training, and evaluation, is also the perfect momentum to represent the brand identity and create brand behavior toward employees [19]. A brand-oriented leadership style performed by managers or HRM activities can mediate the process of branding the organization to employees [21]. Therefore, this research analyzes the influence of BOL on EBCB. Hence, we hypothesize as follows:

H_1: *Brand-oriented leadership positively influences employee brand-consistent behavior.*

2.3. Organizational Culture

OC can be defined as the set of values, beliefs, assumptions, and symbols that represent how a firm conducts its business [35]. Organizational culture refers to the overall configuration of values, beliefs, and practices that shape the work environment within an organization. It is a layered construct encompassing publicly acknowledged values and values employees perceive based on their daily experiences in the workplace. From a collective meaning perspective, OC is often viewed as a regulation that controls all behaviors of organizational members [36]. Therefore, OC is a source for employees to justify and construct their behaviors towards the company. OC includes stories, justifications, moralities, and shared values between companies and employees [37]. The ease of access for employees to use the company's cultural resources and the similarity between a company's culture and employees' values may foster employees to adapt to the brand's behavior [38]. Therefore, based on the explanation above, this study implies that OC may impact EBCB. Hence, we propose the following hypothesis:

H_2: *Organizational culture has a positive influence on employee brand-consistent behavior.*

2.4. Internal Corporate Communication (ICC)

Research from Henkel et al. [19] mentioned that communication is essential to promote brand identity among employees. Saleem and Iglesias [39] defined internal communication as a tool to direct the intentions and emotions of employees toward a company's vision and mission. Their study described internal corporate communication as disseminating brand information to all employees. Internal communication is employees' efforts to strengthen themselves within the company and fulfill their needs while working.

Therefore, based on the definition of ICC above, it is confirmed that ICC plays a significant role in employees' consistent brand behavior. Through precise communication, employees may easily understand brand promises and dedicate their behavior to them. This is also supported by the research from Fortunisa et al. [40] that ICC significantly impacts internal branding. Appropriate ICC practices increase employees' job satisfaction and commitment to the brand [41]. Therefore, this study considers ICC one of the external factors that may influence the success of employee brand-consistent behavior. The conceptual framework of EBCB from Quaratino and Mazzei [21] shows that internal communication mediates the process of employees' behavioral intentions. Internal communication may support the creative behavior of employees based on the brand. Hence, the third hypothesis of this study is as follows:

H_3: *Internal corporate communication has a positive influence on employee brand-consistent behavior.*

2.5. Individual Values

Individual values are defined as a person's internalized beliefs about how they should or ought to behave. These values do not necessarily reflect how a person wants to act but rather describe internalized interpretations about socially desirable ways to fulfill needs. They are influenced by culture and specify personal beliefs about appropriate behavior in a social environment [42]. Individual values are something that employee brings from their own that can affect their performance while working in the companies [43]. Organizations with a reasonable assessment of employee values have more opportunities to sustain their success. Research from Yang et al. [44] mentioned that employee commitment to working for a company is affected by personal variables, such as age and work experience. Research from Quaratino and Mazzei [21] described the holistic model of behavioral branding using six main elements: contextual conditions such as human resource management practices, employee cognitive-emotional states that include individual values, employee brand attitudes, employee brand behavioral intentions to perform brand-consistent behaviors, and the ability of employees to identify customer needs.

Based on this holistic model, it can be concluded that individual values are strongly determined variables of employee brand-consistent behavior because the level of consistency of employees to adopt the brand culture and character depends on their willingness to understand, learn, evaluate, and implement it in their work behavior. Therefore, this study considers individual values as influencing employee brand-consistent behavior (EBCB). The more similar the brand identity is to employee characteristics and perspectives, the easier it is for employees to adapt the brand identity to their behavior [38]. Therefore, this study views individual values as one of the sources of employees' brand-consistent behavior. Hence, the hypothesis of this variable is:

H_4: *Individual values have a positive influence on employee brand-consistent behavior.*

3. Research Methods

3.1. Interview Guidelines

Interview guidelines are needed when conducting interviews with informants so that the information unearthed is not biased and remains within the limits of this research. Therefore, a discussion guide was created derived from the concept of variables. This discussion guide is an open question so that the information obtained becomes deep and sharp in its purpose (Table 1).

Table 1.
Main Points of Discussion.

Main Points of Discussion	Question items
General Discussion	• How well to understand the consistency of employee behavior towards the brand
	• Knowledge of *personal values* brought by each individual
Special discussions	• The HR Manager / Internal Communication Manager (*Public Relations*) / Brand Manager / direct supervisor / other departments internalize the brand in employees' minds so that work behavior is created according to the brand identity.
	• Policies were made related to the consistency of employee behavior towards the brand
	• The practice frequency of the policy is implemented at the bottom
	• Written SOPs for consistency of employee behavior towards the brand
	• Involvement of other parts in this implementation
	• A dedicated program to execute a strategy of consistency in employee behavior toward the brand

After establishing the interview guidelines, we developed a 7-phase framework for stage analysis (Table 2). Phase I involved a literature review to formulate interview questions and questionnaires based on aspects of brand-based HR management, ICC, BOL, and individual values. Phase II included in-depth interviews with HR professionals and managers

at SOCC, SOB, and SOMC to identify problem phenomena and hypotheses. Phase III utilized EFA (Exploratory Factor Analysis) to compile factors from the questionnaire scales, while Phase IV applied CFA (Confirmatory Factor Analysis) to form research variables. Phase V encompassed cross-tabulation analysis to assess correlations between variables and demographic data, and reliability analysis to test the consistency of research items. Phase VI, validity analysis, including convergent and discriminant validity, was conducted to ensure the validity of the questionnaire instruments. The samples used in Phases III to VI were drawn from employees who interacted directly with consumers at the central outlets of SOCC and SOTrC. Following these 7 phases, the data analysis was carried out systematically and thoroughly, ensuring accurate and relevant research findings. For more detailed information, please refer to the table below.

Table 2.
7-Phase Framework for Stage Analysis.

Phase of Study	Analysis Conducted	Sample Characteristics
Phase I: Literature Review	Literature Review	Searching for various sources of literature on brand-based behavioral consistency is studied in the aspects of brand-based HR management, ICC, BOL, and individual values. From the results of the literature review, the main points of each variable that form the interview questions and questionnaire *questions (discussion guide) are made*
Phase II: In-Depth Interview	Conducting interviews with HR professionals and managers related to the BOL process in the company, ICC, and OC and individual values of employees at SOCC, with *benchmarks* to two other SOEs, namely SOB and SOMC. This is done to find problem phenomena and hypotheses.	-Informant of SOCC, with the suspicion of: - SOB Informant - SOMC informant
Phase III: EFA	Exploratory Factor Analysis (EFA) is used to compile factors from the scale (instrument/dimension of questionnaire questions) that have been used from each research variable.	The sample was selected from the population of employees who interacted directly with consumers at the central outlet at SOCC and SOTrC.
Phase IV: CFA	Confirmatory Factor Analysis (CFA) compiles factors (question items) that can be used to form research variables.	The sample was selected from the population of employees who interacted directly with consumers at the central outlet at SOCC and SOTrC.
Phase V: Analysis Cross-tabulation	Cross-tabulation analysis determines whether there is a correlation between one variable and another or between the demographic data used and the research variables.	The sample was selected from the population of employees who interacted directly with consumers at the central outlet at SOCC and SOTrC.
Phase V: Reliability Analysis	Knowing the reliability of each research variable item/data	The sample was selected from the population of employees who interacted directly with consumers at the central outlet at SOCC and SOTrC.
Phase VI: Validity Analysis	*Convergent and discriminant validity analyses* were used to test the validity level of the research variable questionnaire instrument items.	The sample was selected from the population of employees who interacted directly with consumers at the central outlet at SOCC and SOTrC.

3.2. Online Questionnaire

This research conducted a quantitative analysis using an online questionnaire and SEM AMOS to prove the credibility of the interview results from the previous interview. The questionnaire contains statements based on the results of qualitative analysis to describe the variables used, namely brand-based leadership (X1), internal company communication (X2), organizational culture (X3), individual values (X4), and employee behavior consistent with the brand (Y). A total of 325 respondents, frontline employees in the Indonesian state-owned enterprise service sector, participated in filling out questionnaires based on measurement items for one month. After the data screening process, 12 respondents were eliminated due to a lack of understanding of EBCB, resulting in a final sample of 313 respondents. This research instrument consists of 64 items, which are measured using a seven-point Likert scale, ranging from 1 (strongly disagree) to 7 (strongly agree). The statements in the questionnaire are based on previous studies, such as EBCB [21], organizational culture [45], brand-based leadership [46], internal corporate communication [47], and individual values [47]. This research aims to identify the

correlation between these variables and EBCB, using purposive random sampling based on criteria such as age, type of industry, department, and length of work.

Table 3.
Measurement Items.

Variable	Dimension	Indicators
Brand-Oriented Leadership [31]	Putting forward the ethical values of brand advocates	1. The boss understands the brand's vision and values 2. Superiors can exemplify work ethics according to brand characteristics.
	Management for brand value	1. Company leaders can create a culture that supports brand values 2. Company leaders/supervisors motivate employees to support brand values
	Brand image	1. Superiors/leaders can maintain brand reputation. 2. Employers encourage employee engagement to strengthen the brand's position against competitors.
	Brand experience creation	1. Creating a brand experience 2. Innovation for sustainable services 3. Interaction management across touchpoints
Internal Corporate Communication [48]	The process of exchanging formal and informal information	1. Message clarity 2. Message recipient satisfaction 3. Communication frequency 4. Communication channels
	Idea exchange process	1. Bi-directional 2. Openness to differences 3. Member involvement in communicating
	The process of exchanging feelings	1. Expression of emotions 2. Emotional response 3. Quality of relationships between members 4. Emotional resilience 5. Culture of emotions
Organizational Culture [49]	Value	1. Organizational values are reflected in the organizational vision 2. Organizational values are reflected in the organization's mission 3. Organizational values are reflected through symbols/logos/uniforms
	Norm	1. Organizational norms are contained in clear rules 2. Employee work behavior 3. Work ethics 4. Social interaction 5. Troubleshooting
	Assumption	1. Basic beliefs 2. Unspoken consciousness
Individual Values [50]	Self-perception	1. Awareness of life experience 2. Giving meaning to life experiences
	Giving meaning to life experiences	1. Making it a priority 2. Committing to what is considered important
	Social identity	1. Feel part of a group 2. Maintain a group-appropriate attitude 3. Caring for the Environment
	Code of conduct	1. Consistency in behavior 2. Consistency in decision-making 3. Reaction to ethics
	Social roles	1. Identify roles 2. Execution of responsibilities 3. Social interaction 4. Expectations of social influence
Employee Brand Consistent Behavior [21]	Demands of verbal behavior	1. Demands on how employees speak when interacting with consumers 2. Employee communication style demands when interacting with consumers 3. Employee writing demands in the form of messages, emails,

		etc., when interacting with employees	
Non-verbal behavioral demands		1. Demand for employee-consumer eye contact 2. Employee body language demands with consumers 3. Employee appearance demands from consumers 4. Demands for employee-consumer attitudes	
Freedom of verbal behavior		1. Employee speech habits when interacting with consumers, even outside of working hours 2. Employee communication style habits when interacting with consumers even outside of working hours 3. Employees' online writing or typing habits when interacting with consumers, even outside of working hours	
Freedom of non-verbal behavior		1. Good eye contact habits from employees when interacting with consumers, even outside of working hours 2. Body language habits that employees use when interacting with consumers, even outside of working hours 3. Employee appearance habits when interacting with consumers, even outside of working hours 4. Employee attitude habits when interacting with consumers, even outside of working hours	

This research instrument consists of 64 items, which are measured using a seven-point Likert scale, ranging from 1 (strongly disagree) to 7 (strongly agree). The statements in the questionnaire are based on previous studies, such as EBCB [21], organizational culture [51], brand-based leadership [46], internal corporate communication [52], and individual values [29]. This research aims to identify the correlation between these variables and EBCB, using purposive random sampling based on criteria such as age, type of industry, department, and length of work.

4. Results and Discussion

Table 4.
Regression Weights: (Group number 1 - Default model).

			Estimate	S.E.	C.R.	P	Label
EBCB	<---	BOL	.233	.036	6.528	***	par_15
EBCB	<---	OC	.219	.035	6.232	***	par_16
EBCB	<---	IV	.201	.034	5.884	***	par_17
EBCB	<---	ICC	.262	.036	7.209	***	par_18
BBL4	<---	BOL	1.000				
BBL3	<---	BOL	1.002	.031	32.704	***	par_1
BOL2	<---	BOL	.991	.029	34.056	***	par_2
BOL1	<---	BOL	.963	.034	28.132	***	par_3
OC3	<---	OC	1.000				
OC2	<---	OC	.977	.027	36.339	***	par_4
OC1	<---	OC	.993	.030	33.569	***	par_5
IV5	<---	IV	1.000				
IV4	<---	IV	.975	.023	42.999	***	par_6
IV3	<---	IV	1.006	.024	42.111	***	par_7
IV2	<---	IV	1.001	.025	39.597	***	par_8
IV1	<---	IV	.959	.028	34.324	***	par_9
ICC3	<---	ICC	1.000				
ICC2	<---	ICC	1.004	.027	37.446	***	par_10
ICC1	<---	ICC	1.045	.025	41.454	***	par_11
EBCB1	<---	EBCB	1.000				
EBCB2	<---	EBCB	1.013	.034	29.726	***	par_12
EBCB3	<---	EBCB	1.022	.035	29.492	***	par_13
EBCB4	<---	EBCB	1.010	.035	28.908	***	par_14

Table 5.
Test results of testing the hypotheses of the survey hypothesis.

			Estimate	**S.E.**	**C.R.**	**P**	**Label**
EBCB	<---	BOL	0.233	0.036	6.528	***	par_15
EBCB	<---	OC	0.219	0.035	6.232	***	par_16
EBCB	<---	IV	0.201	0.034	5.884	***	par_17
EBCB	<---	ICC	0.262	0.036	7.209	***	par_18

Table 6.
Presents details of different measures for evaluating the goodness of the fit of the proposed study.

Fit Indicator	**Recommended Values**	**Model Evaluation**	**Research Results**	**Information**
Absolute Fit				
Probability	P > 0.05	Not significant	0.775	Fit
Normed Chi-Square (x^2/df)	< 2	Over Fitting	0.908	Over Fitting
	2 < x^2/df < 5	Good Fit		
RMR	≤ 0.08	Good Fit	0.039	Good Fit
RMSEA	≤ 0.08	Good Fit	0.000	Good Fit
GFI	≥ 0.90	Good Fit	0.956	Good Fit
AGFI	≥ 0.90	Good Fit	0.941	Good Fit
Comparative Fit				
NFI	> 0.90	Good Fit	0.986	Good Fit
Index (TLI)	> 0.90	Good Fit	1.002	Good Fit
CFI	≥ 0.90	Good Fit	1.000	Good Fit
Parsimonious Fit				
PNFI	0–1	Bigger is better	0.818	Good Fit
PGFI	0–1	Bigger is better	0.714	Good Fit

H1: Based on the data in the table, BBL has a positive and significant relationship with EBCB [53]. The estimated value of 0.233 indicates that BBL will increase EBCB by 0.233, assuming other variables remain constant. This suggests that BBL makes a significant contribution to EBCB [54]. In addition, the Standard Error (S.E.) value of 0.036 indicates that the estimated coefficient is quite precise, so we can be sure that this relationship does not occur by chance. The critical ratio (C.R.) value of 6.528 and the highly significant p-value (***) further strengthen the statistical significance of the relationship between BBL and EBCB [55].

H2: Based on the data in the table, OC has a positive and significant relationship with EBCB [56]. The estimated value of 0.219 indicates that OC will increase EBCB by 0.219, assuming other variables remain constant. This suggests that OC makes a significant contribution to EBCB [57]. In addition, the Standard Error (S.E.) value of 0.035 indicates that the estimated coefficient is quite precise, so we can be sure that this relationship does not occur by chance. The critical ratio (C.R.) value of 6.232 and the highly significant p-value (***) further strengthen the statistical significance of the relationship between OC and EBCB.

H3: Based on the data in the table, IV has a positive and significant relationship with EBCB [58]. An estimated value of 0.201 indicates that IV will increase EBCB by 0.201, assuming other variables remain constant. This suggests that IV makes a significant contribution to EBCB [59]. In addition, the Standard Error (S.E.) value of 0.034 indicates that the estimated coefficient is quite precise, so we can be sure that this relationship does not occur by chance. The critical ratio (C.R.) value of 5.884 and the highly significant p-value (***) further strengthen the statistical significance of the relationship between IV and EBCB [60].

H4: Based on the data in the table, IC has a positive and significant relationship with EBCB. The estimated value of 0.262 indicates that IC will increase EBCB by 0.262, assuming other variables remain constant. This suggests that IC makes a significant contribution to EBCB [61]. In addition, the Standard Error (S.E.) value of 0.036 indicates that the estimated coefficient is quite precise, so we can be sure that this relationship does not occur by chance. The critical ratio (C.R.) value of 7.209 and the very significant p-value (***) further strengthen the statistical significance of the relationship between IC and EBCB.

5. Conclusions

Based on the data in the table, IC has a positive and significant relationship with EBCB. The estimated value of 0.262 indicates that IC will increase EBCB by 0.262, assuming other variables remain constant. This suggests that IC makes a significant contribution to EBCB. In addition, the Standard Error (S.E.) value of 0.036 indicates that the estimated coefficient is quite precise, so we can be sure that this relationship does not occur by chance. The critical ratio (C.R.) value of 7.209 and the very significant p-value (***) further strengthen the statistical significance of the relationship between IC and EBCB.

In more detail, the results of this analysis show that IC is the most influential key factor in increasing EBCB, followed by BBL, OC, and IV. The high statistical significance of all these relationships strengthens the model's validity and indicates that the four independent variables are essential in shaping EBCB. Therefore, interventions or policies aimed at increasing IC, BBL, OC, and IV values can effectively improve EBCB. This research provides strong evidence that these four variables

are important determinants of EBCB, and these findings can be a basis for decision-making or further strategy development in relevant contexts.

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