CAUSAL ACCOUNTABILITY MODEL OF PHARMACIES BUSINESS IN THAILAND

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Abstract

The significance of effective IT governance is that it maintains a system of effective and expert people that are very helpful in achieving desired goals and outcomes. This research paper aims to evaluate the role of effective IT governance in enhancing the accountability system to cope with the issue of fake drug making in the pharmaceutical sector of Thailand. The research also aims to examine the mediating role of service quality, environmental regulations, and transparency in enhancing the accountability system of the firm. In this case, almost all the data and information were collected mainly through the technique of the questionnaire, and the questionnaire was distributed directly to the respondents. The population of this research study was employees of pharmaceutical firms of Thailand and the sample was 306 employees. Structural equation modelling and KMO techniques were utilized to calculate and evaluate collected data. The results of this research study manifest that effective IT governance can help in enhancing the accountability system of the firm and this advantage leads to effective coping with fake drug making. Furthermore, the outcomes of the study imply that transparency positively mediates the relationship between effective IT governance and the accountability system of a firm.

Keywords: IT governance, Service quality, Environmental regulations, Transparency, Accountability, Thailand

INTRODUCTION

The use of information technology has been increasing and so does the need to have efficient governance structure (Ardron, Ruhl, & Jones, 2018; Boldbaatar, Kunz, & Werker, 2019; Devaney, 2016; Rim, Kim, & Dong, 2019). The information technology governance structure is helpful for the improvements in introducing transparency in the actions of the local government (Epremian, Lujala, & Bruch, 2016; Ferry & Murphy, 2018; Molyneaux & Head, 2019). Through increasing transparency in the processes and production of drug making in the pharmaceutical industries result in providing better accountability opportunities and improving the quality of the manufactured products (Schäfer, 2016; Sovacool, Walter, Van de Graaf, & Andrews, 2016). Similar to the transparency of the processes and regulations, the production of quality drugs can also be easily obtained through the use of information technology related governance mechanism in the pharmaceutical industries(Lee, Seifert, & Cherrier, 2017; Mulugeta, 2019; Waddington et al., 2019). Environmental concerns are increasing day by day and the public concerns have resulted in pressurizing the pharmaceutical industries to have environmentally sustainable practices while the production of drugs (Akonnor & Ohemeng, 2019; Birkey, Guidry, Islam, & Patten, 2018; Haraldsson, 2016; Tregidga, Kearins, & Collins, 2019). Through improving governmental regulations through the information technology governance mechanism enables the local government to identify the pharmaceutical companies that are producing fake drugs (Alcaraz-Quiles,

Navarro-Galera, & Ortiz-Rodríguez, 2019; Karim & Alam, 2020; Qu & Zhu, 2019). All these factors have a significant role in improving the accountability of the pharmaceutical companies and coping up with the fake drug making industries (Ganapati, Cid, & Reddick, 2019; Gupta & Mason, 2016; Kaymak & Bektas, 2017).

Figure 1: Creating global framework for accountability
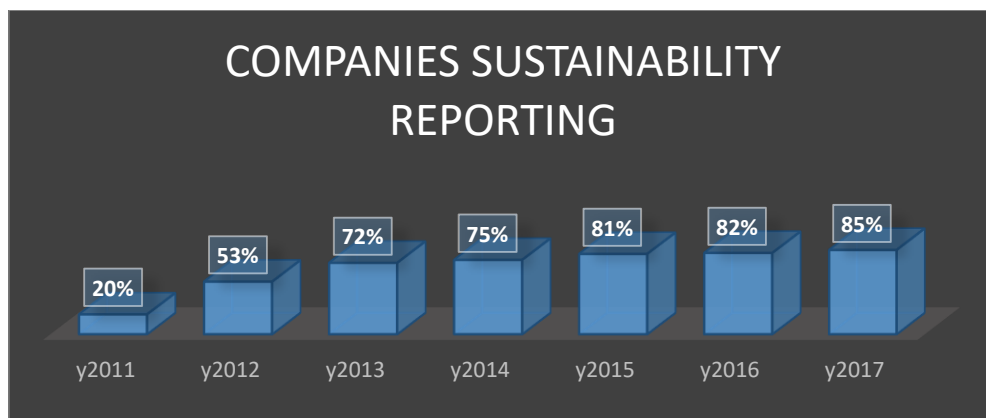
Source: KPMG international

Figure 2: Companies Sustainability Reporting

Source: G&A institute

Following are the objectives of the study:

1. To determine the impact of effective IT governance on the service quality.
2. To determine the role of effective IT governance on the environmental regulations.
3. To determine the role of effective IT governance on the transparency.
4. To determine the impact of service quality on the accountability.
5. To determine the impact of the environmental regulations on the accountability.
6. To determine the impact of transparency on the accountability.

The research study will not only focus on the use of information technology governance but its beneficial impacts on improving the service quality, transparency and environmental

regulations related to the pharmaceutical industries of Thailand. The practical implementation of this technological system is quite challenging due to the lack of system integration in Thailand. Therefore, the research study will focus on the points that will encourage the practical implementation of information technology governance in the industrial sector of Thailand. Moreover, the research outcomes will be of practical and theoretical significance.

REVIEW OF LITERATURE

Theoretical background

The performance control model is best used for the relationship between the use of information technology governance mechanism in improving the accountability of the pharmaceutical industries (Ganapati et al., 2019; Gupta & Mason, 2016; Kaymak & Bektas, 2017). Moreover, through the use of this model the transparency level could also be analyzed because according to this model, government is assumed as business. This model shows that the government develop business units that combine to form the overall organization and each unit has a manager who is held responsible for the accountability of the individual unit (Mahmood & Orazalin, 2017; Man & Ciurea, 2016; Nair, Muttakin, Khan, Subramaniam, & Somanath, 2019; Schmidt & Wood, 2019).

The impact of effective IT governance on the service quality

The authority and responsibility of every action is shared while making decisions and this results in increasing the use of information technology mechanism (Akkucuk & Seckin-Celik, 2019; Cetindamar, 2018; Honig, Lall, & Parks, 2019; Kashmanian, 2017). Through this shared authority and responsibility, the overall organizational structure gets improved and therefore the processes of the manufacturing process. According to the research studies (Ardron et al., 2018; Boldbaatar et al., 2019; Devaney, 2016; Molyneaux & Head, 2019; Rim et al., 2019), this overall improvement causes the production of better quality products and services as the executive management is also improved through the use of information technology governance (Epremian et al., 2016; Ferry & Murphy, 2018; Schäfer, 2016). Therefore, the following hypothesis has been generated form the literature studies:

H1: There is a significant relationship between the IT governance on the service quality of the manufacturing industries.

The impact of effective IT governance on the environmental regulations

Environmental regulations have become an important thing to do in the present time because of the increasing concern of people regarding the environmental pollutions. Therefore, the companies tend to look forward the methods that will enhance the environmental sustainability performance of their manufacturing processes. According to the research studies, the best methods to do this is to have an effective information technology governance mechanism and with the use of information technology mechanism, organizations become able to provide ethical training to its employees. Therefore, the following hypothesis has been generated form the literature studies:

H2: There is a significant relationship between the IT governance on the environmental regulations of the manufacturing industries.

The impact of effective IT governance on the transparency

Information technology governance is highly important to enhance transparency in the organizational structure, which will also increase the accountability performance(Lee et al., 2017; Mulugeta, 2019; Sovacool et al., 2016; Tregidga et al., 2019; Waddington et al., 2019). It has been found in a number of research studies (Akonnor & Ohemeng, 2019; Alcaraz-Quiles et al., 2019; Birkey et al., 2018; Haraldsson, 2016; Karim & Alam, 2020; Qu & Zhu, 2019)that the use of information technology mechanism does indirectly increase transparency in the organizational structure and functioning. Therefore, the following hypothesis has been generated form the literature studies:

H3: There is a significant relationship between the IT governance on the transparency of the manufacturing industries.

The impact of service quality on the accountability

Accountability in context to the governmental organizations include the provision of authentic information to the public so they are well aware of the things(Ganapati et al., 2019; Gupta & Mason, 2016; Kaymak & Bektas, 2017; Mahmood & Orazalin, 2017; Nair et al., 2019). In context to the pharmaceutical companies, the service quality encourages the reliable performance and the use of non-hazardous materials for the production of drugs. So that fake drug production could be reduced (Akkucuk & Seckin-Celik, 2019; Honig et al., 2019; Kashmanian, 2017; Man & Ciurea, 2016; Schmidt & Wood, 2019). Therefore, the following hypothesis has been generated form the literature studies:

H4: There is a significant relationship between the service quality and the accountability of the industries.

The impact of the environmental regulations on the accountability

The compliance of companies to the environmental regulations reflects their concern for the environmental sustainability (Ganapati et al., 2019; Gupta & Mason, 2016; Kaymak & Bektas, 2017; Mahmood & Orazalin, 2017; Nair et al., 2019). The development of environmental standards ensures the production of quality products with the minimal environmental pollution and that is why the accountability performance gets improved (Akkucuk & Seckin-Celik, 2019; Cetindamar, 2018; Honig et al., 2019; Kashmanian, 2017; Schmidt & Wood, 2019). Therefore, the following hypothesis has been generated form the literature studies:

H5: There is a significant relationship between the environmental regulations and the accountability of the companies.

The impact of transparency on the accountability

Accountability and transparency has been found to have a positive impact on each other. According to the research studies (Akkucuk & Seckin-Celik, 2019; Cetindamar, 2018; Honig

et al., 2019; Kashmanian, 2017; Schmidt & Wood, 2019), the transparency of the organizations enable the people to know about the processes of the manufacturing products and thus, increasing transparency levels. Therefore, the organizations that have service quality tends to show their regular reports related to the financial performance and this increases their transparency levels (Akkucuk & Seckin-Celik, 2019; Honig et al., 2019; Kashmanian, 2017; Man & Ciurea, 2016; Schmidt & Wood, 2019).Therefore, the following hypothesis has been generated form the literature studies:

H6: There is a significant relationship between the transparency and the accountability of the companies.

Theoretical model
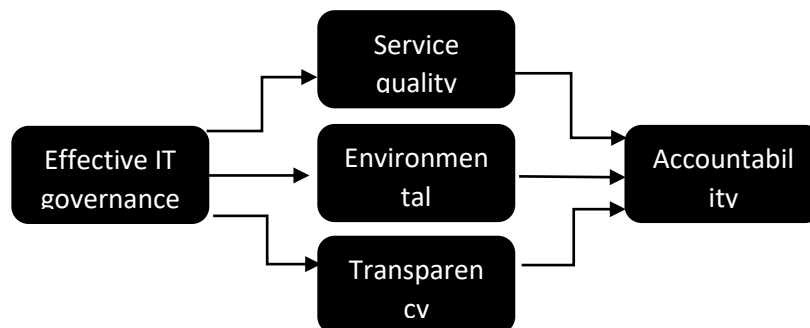
METHODS

Sample Characteristics

This study utilized a survey-based questionnaire design that aims to test the hypotheses among the variables. The data was collected from the pharmaceutical sector of Thailand, as per the objectives and requirements of this study. Referral sampling technique was used to locate willing employees who'd partake in the research study. The questionnaires were distributed among different pharmaceutical organizations of Thailand and to employees of varying managerial stature. Personal administration tools were utilized to gather data. Personal administration has a higher response rate than distributing questionnaires via mail or post (Hartono, 2013). However, permission from the head offices and other relevant authorities was taken. The respondents were ensured about the unrecognizability of their responses. The researcher implemented the item response theory and the criteria of ten responses per item was followed.

Measures

The constructs for the variables were selected after careful literature search. The constructs which have high scores of reliability and validity in previous studies were included in this study. MBA students were used as pretest subjects and academicians reviewed the scales for any understandability issues. The scales have been measured on the basis of a five point

Likert scale. SPSS and AMOS software were used to perform data analysis procedures and techniques.

Effective IT Governance

Effective IT governance was measured on scales and items that were developed from the studies of Ali, Green, and Parent (2009) and Ali and Green (2007). The scale consists of three items and these were used to measure the degree to which IT services can add value to the business environment. A sample item is "The positive impact of ITG in the environment at every level of the organization".

Service Quality

A scale based on 14 items was used to measure exogenous and endogenous service quality. The scale was developed by Parasuraman, Zeithaml, and Berry (1990). The scale measures the service quality of the pharmaceutical organizations. It is measured on the basis of five dimensions; reliable, empathetic, tangible, assured and responsive. A sample item is "Ensuring that the community feels comfortable in every service they receive".

Transparency

Transparency was measured on the basis of the scale devised by Nurrizkiana, Handayani, and Widiastuty (2016). The scale measures the financial reporting and performance measures of the firm and degree to which the financial information can be accessed by the public. The scale consists of five items and a sample item is "Availability of information related to audit results".

Environmental regulations

Environmental regulations were measured on the basis of items developed from Winter and May (2001). The scale was adapted according to the requirements of the present study.

Accountability

Accountability is measured on the basis of the scale developed by Sofyani and Akbar (2015), Sofyani (2018) and Nurrizkiana et al. (2016). The scale consists of four items and measures the financial reporting and performance of the companies maintained via their websites and in their official books. A sample item is "Presentation of financial statements and performance on time".

RESULTS

Demographics

The sample consists of 448 employees belonging to the pharmaceutical sector of Thailand. The sample consists of 52.6 percent male and 47.4 female respondents. The disparity in male and female employees is due to the reason that more men are employed in the pharmaceutical sector. 77.4 percent of the sample has an educational background equivalent to masters. 61.1

percent of the sample is aged up to 35. The senior managers and middle managers comprised the sample thus the elevation in age and education is observed.

Descriptive Statistics

The descriptive analysis of the data is exhibited in table 1. The minimum and maximum, means and skewness coefficients are analyzed to check the data for the presence of outliers, data normality and the inclination of responses. The minimum and maximum are according to the limits of the Likert scale (1-5), therefore no outliers were found. The skewness coefficients of all scale items are within the -1+1 range, therefore the data follows a normal distribution. The mean values of all scale items are approaching 4, showing that most of the respondents were in agreement with the statements of the scale items.

Table 1: Descriptive Statistics							
	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error
Account	306	1.00	5.00	3.5319	1.10346	-.817	.139
Transp	306	1.00	5.00	3.5288	1.13739	-.720	.139
EnvRegu	306	1.00	5.00	3.5795	1.14378	-.811	.139
SrvQual	306	1.00	5.00	3.4356	1.09017	-.602	.139
EffecITG	306	1.00	5.00	3.6035	1.08223	-.841	.139
Valid N (listwise)	306						

KMO

The KMO values are used to measure the adequacy of the sample, as the indicator is near 1 the sample is proclaimed adequate.

Table 2: KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.940
Bartlett's Test of Sphericity	Approx. Chi-Square	10489.294
	df	406
	Sig.	.000

Factor Analysis

The individual factors of all scale items are significant and contribute in the variation of the construct as the loading values are more than 0.7, the incongruence of cross-loading isn't evident as well.

Table 3: Rotated Component Matrix[a]					
	Component				
	1	2	3	4	5
AC1			.724		
AC2			.773		
AC3			.817		
AC4			.818		
TR1		.811			
TR2		.845			
TR3		.846			
TR4		.858			
TR5		.855			
ER1				.796	
ER2				.833	
ER3				.866	
SQ1	.837				
SQ2	.857				
SQ3	.866				
SQ4	.895				
SQ5	.886				
SQ6	.879				
SQ7	.857				
SQ8	.833				
SQ9	.850				
SQ10	.855				
SQ11	.816				
SQ12	.851				
SQ13	.853				
SQ14	.859				
EG1					.777
EG2					.833
EG3					.798

Convergent and Discriminant Validity

Convergent validity is assessed on the basis of CR and AVE values. On referring to table 2 it can be seen that all of the CR values are greater than 0.7(Hassan, Hameed, Basheer, & Ali, 2020; Iqbal & Hameed, 2020). The AVE values are supposed to be greater than 0.5, the convergent validity of scale items is present. The MSV values are less than the AVE values and self-correlation coefficients are also higher than those of the variable-variable correlation. Thus discriminant validity is also present.

Table 4: Convergent and Discriminant Validity

|	CR	AVE	MSV	ER	TR	EG	SQ	AC
ER	0.926	0.806	0.358	**0.898**				
TR	0.952	0.798	0.397	0.598	**0.893**			
EG	0.903	0.756	0.347	0.523	0.589	**0.869**		
SQ	0.908	0.762	0.267	0.432	0.380	0.477	**0.873**	
AC	0.918	0.736	0.397	0.532	0.630	0.569	0.517	**0.858**

Model fitness

The model is fit as the measures of CMIN, CFI, GFI, IFI and RMSEA are in accordance with th threshold ranges of the measures defined in table 5.

Table 5: Confirmatory Factors Analysis

| Indicators	Threshold range	Current values
CMIN/DF	Less or equal 3	2.766
GFI	Equal or greater .80	.880
CFI	Equal or greater .90	.974
IFI	Equal or greater .90	.974
RMSEA	Less or equal .08	.050

Figure 3: CFA
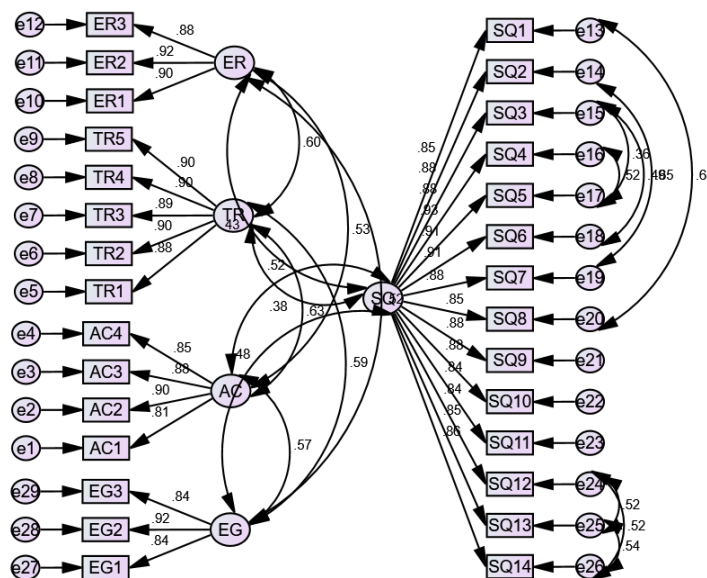
SEM

A unit change in transparency, environmental regualtion, service quality and IT governace produces a change of 37.2, 12.3, 23.5 and 15.8 percent in accountability performance. The

asscociation between transparency, service quality and accountability are significant therefore these hypotheses are accepted. The effect of environment regulation and IT governance is insignificant therefore they produce nio effect on accountability performance.

Table 6: Structural Equation Modeling

Total Effect	EffecITG	Transp	EnvRegu	SrvQual
Transp	.559***	.000	.000	.000
EnvRegu	.490***	.000	.000	.000
SrvQual	.449***	.000	.000	.000
Account	.531***	.372***	.123**	.235**
Direct Effect	**EffecITG**	**Transp**	**EnvRegu**	**SrvQual**
Transp	.559***	.000	.000	.000
EnvRegu	.490***	.000	.000	.000
SrvQual	.449***	.000	.000	.000
Account	.158	.372***	.123	.235**
Indirect Effect	**EffecITG**	**Transp**	**EnvRegu**	**SrvQual**
Transp	.000	.000	.000	.000
EnvRegu	.000	.000	.000	.000
SrvQual	.000	.000	.000	.000
Account	.373**	.000	.000	.000

Figure 4: SEM
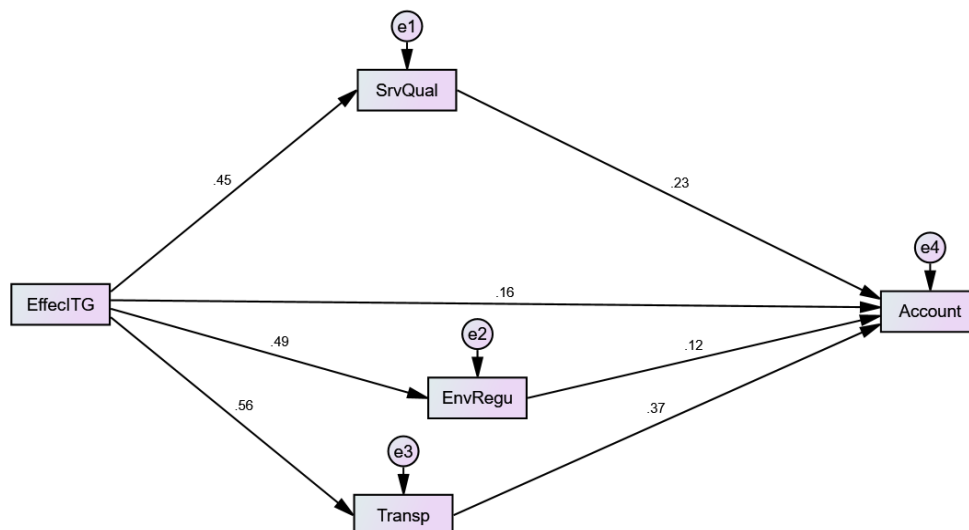
DISCUSSION

A study by Van Grembergen and De Haes (2018) explored that IT governance is a concept that mainly used to cope with many challenges because it is a process of sharing authority and responsibility when making decisions about business operations and other processes related to business operations. The measurements of results from the SEM technique indicate

that the impact of effective IT governance has been significant in the accountability process of the pharmacy firm to fight with the challenges of making fake drugs. Effective IT governance is seen as a source of enhancing accountability systems in organizations to fight with challenges. Effective IT governance develops a system of proper and accurate accounting and this advantage leads to a system free of errors (Khouja, Rodriguez, Halima, & Moalla, 2018). Therefore, the hypotheses about the direct impact of effective IT governance on the accountability system have been accepted and supported.

Good service quality can also enhance the relationship between effective IT governance and accountability system because good service quality can save money and resources due to which the performance of IT governance has been increased and the accountability system also increased and vice versa (Tonelli, de Souza Bermejo, Dos Santos, Zuppo, & Zambalde, 2017). The findings of the study also revealed that the positive level of transparency also enhances the accountability system of the firm to cope with the challenge of fake drug making.

CONCLUSION

The research study shows the benefits of Coping Fake Drug Making in Thailand by taking very strong steps regarding IT Governance, Transparency, Accountability, and Quality Service Management. The given study also gives importance to build a strong relationship between IT management with other sectors of the industry and firms. The information gathered in this research paper is 306 in numbers by the different firms of the pharmaceutical sector .out of which 161 were of males and 145 were of the female.

Implications and Limitations

The given study covers the areas of pharmaceuticals but also provoking the ideas to the future studies that how the Thailand pharmacy can take steps to reduce and minimize the chances of fake drug making. The research paper implements the theory to take strong steps in securing Pharmacies. This is a broad subject that covers all the aspects of the industry deliberately.

This research study certainly has some restrictions and limitations, initially, this study was only conducted in the pharmaceutical sector of Thailand, and thus, it is proposed to future analysts that they should conduct this research in other parts of South Asia. Second, this research is mainly based on the survey from the perception of the pharmaceutical firm's employees, not top or upper management, therefore, future studies should collect data from senior management of the firm.

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