THE INFLUENCE OF BELIEF SYSTEMS AND THE USE OF FINANCIAL AND HUMAN RESOURCES OF SCGS ON THE ORIENTATION AND ONLINE EVALUATION OF WINE TOURISM

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ABSTRACT

Objective: The study aims to analyze the influence of the belief system and the use of financial and human resources from SCGs on the guidance and online evaluation of wine tourism.

Theoretical Framework: Research grounded in Attention-Based Theory suggests that, due to cognitive limitations, only the most salient beliefs influence action (Ocasio, 1997; Kerr & Franco-Santos, 2023).

Method: Data were collected from 123 Brazilian wineries registered on TripAdvisor. A questionnaire was administered to the winery management teams (TMT), and the responses were augmented with online review information. The data analysis was performed using structural equation modeling (PLS/SEM).

Results and Discussion: The findings indicate that the formal structure of the belief system in the context of wine tourism positively impacts the use of financial and human resources. It was also discovered that human resource management is directly linked to the ability to meet the expectations of wine tourists, positively influencing online reviews.

Research Implications: The results highlight the need for winery managers to adopt an approach oriented towards wine tourism, integrating a belief system and effective management strategies to enhance the experience and satisfaction of wine tourists. This shift in focus beyond wine production requires the development of new skills.

Originality/Value: This research contributes to the debate by showing that, despite the challenges identified by Attention-Based Theory, adapting winery management systems to wine tourism can be crucial for improving online evaluations, reinforcing the orientation towards wine tourism.

Keywords: Belief System, Use of MCS, Wine Tourism Orientation, Online Evaluation Brazil.

A INFLUÊNCIA DO SISTEMA DE CRENÇAS E DA UTILIZAÇÃO DE RECURSOS FINANCEIROS E HUMANOS DOS SCG NA ORIENTAÇÃO E AVALIAÇÃO ONLINE DO ENOTURISMO

RESUMO

Objetivo: O objetivo do estudo é analisar a influência do sistema de crenças e da utilização de recursos financeiros e humanos dos SCG na orientação e avaliação on-line do enoturista.

Referencial Teórico: Pesquisas ancoradas na Teoria Baseada na Atenção sugerem que, devido a restrições cognitivas, somente as crenças mais marcantes influenciam a ação (Ocasio, 1997; Kerr e Franco-Santos, 2023).

Método: Dados foram coletados de 123 vinícolas brasileiras registradas no TripAdvisor. Um questionário foi aplicado às equipes de gestão das adegas (TMT) e as respostas foram enriquecidas com informações de avaliações online e a análise foi efetuada utilizando modelagem de equações estruturais (PLS/SEM).

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**Resultados e Discussão:** Os achados indicam que a estrutura formal do sistema de crenças no contexto do enoturismo impacta positivamente o uso dos recursos financeiros e humanos. Descobrimos também que a gestão de recursos humanos está diretamente ligada à capacidade de atender às expectativas dos enoturistas, influenciando positivamente as avaliações online.

**Implicações da Pesquisa:** Os resultados enfatizam a necessidade dos gestores de vinícolas adotarem uma abordagem orientada para o enoturismo, integrando um sistema de crenças e estratégias de gestão eficazes para melhorar a experiência e satisfação dos enoturistas. Essa mudança de foco para além da produção de vinho exige o desenvolvimento de novas habilidades.

**Originalidade/Valor:** Esta pesquisa contribui para o debate ao mostrar que, apesar dos desafios identificados pela Teoria Baseada na Atenção, a adaptação dos sistemas de gestão das vinícolas para o enoturismo pode ser crucial para melhorar as avaliações online, reforçando a orientação para o enoturismo.

**Palavras-chave:** Sistema de Crenças, Uso de SCG, Orientação Enoturística, Avaliação Online Brasil.

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**LA INFLUENCIA DEL SISTEMA DE CREENCIAS Y DEL USO DE RECURSOS FINANCIEROS Y HUMANOS DE LOS SCG EN LA ORIENTACIÓN Y EVALUACIÓN EN LÍNEA DEL ENOTURISMO**

**RESUMEN**

**Objetivo:** El objetivo del estudio es analizar la influencia del sistema de creencias y del uso de recursos financieros y humanos de los SCG en la orientación y evaluación en línea del enoturismo.

**Marco Teórico:** Investigaiones basadas en la Teoría de la Atención sugieren que, debido a restricciones cognitivas, solo las creencias más destacadas influyen en la acción (Ocasio, 1997; Kerr y Franco-Santos, 2023).

**Método:** Se recopilaron datos de 123 bodegas brasileñas registradas en TripAdvisor. Se aplicó un cuestionario a los equipos de gestión de las bodegas (TMT) y las respuestas se enriquecieron con información de evaluaciones en línea y el análisis se realizó utilizando modelado de ecuaciones estructurales (PLS/SEM).

**Resultados y Discusión:** Los hallazgos indican que la estructura formal del sistema de creencias en el contexto del enoturismo impacta positivamente en el uso de los recursos financieros y humanos. También descubrimos que la gestión de recursos humanos está directamente relacionada con la capacidad de satisfacer las expectativas de los enoturistas, influyendo positivamente en las evaluaciones en línea.

**Implicaciones de la investigación:** Los resultados subrayan la necesidad de que los gestores de bodegas adopten un enfoque orientado al enoturismo, integrando un sistema de creencias y estrategias de gestión efectivas para mejorar la experiencia y satisfacción de los enoturistas. Este cambio de enfoque más allá de la producción de vino requiere el desarrollo de nuevas habilidades.

**Originalidad/Valor:** Esta investigación contribuye al debate al mostrar que, a pesar de los desafíos identificados por la Teoría de la Atención, la adaptación de los sistemas de gestión de las bodegas al enoturismo puede ser crucial para mejorar las evaluaciones en línea, reforzando la orientación hacia el enoturismo.

**Palabras clave:** Sistema de Creencias, Uso de SCG, Orientación Enoturística, Evaluación en Línea, Brasil.
1 INTRODUCTION

Experience tourism and the phenomenon of social networks have boosted the development of wine tourism (Correia et al., 2019). In addition, the growth of wine consumption in emerging economies has aroused the interest of these consumers in wine tourism. In the case of Brazil, the per capita consumption of the drink leapt from 2 litres to 2.8 litres between 2020 and 2021 (Audinin, 2022). While wine tourism is an opportunity to expand the winery business, it also requires new skills and competences in the management system. The incorporation of wine tourism into the business can become more complex or ambiguous decisions. This is because the business expands its scope, going beyond the production and sale of wines, to incorporate also tourist aspects (visit to the winery, hotel and restaurant of the winery, among other services).

To deal with these ambiguous or dual-focus aspects, some studies have pointed to the need for changes in beliefs and values, in addition to the aid of evaluation measures, as a way of evaluating the different financial and non-financial aspects involved in wine tourism. This is because the broader literature on management systems points out that aspects related to belief systems and values are fundamental to directing winemaking priorities towards wine tourism (Kerr & Franco-Santos, 2023). Although previous studies have made advances in knowledge, there remains a question about how wineries adapt their belief systems and values and evaluation measures to serve both business areas (wine production and tourist wine). In addition, more empirical evidence is needed on the effects of these management systems on the orientation of wine tourism and consequently on the online evaluation ( Scalabrini et al., 2023).

In addition, the role of the belief system and financial and human resources use of GCS and enoturist guidance has not yet been explored. In order to fill this research gap, the aim of the study is to analyse the influence of the belief system and the use of the financial and human resources of the GSC on the online orientation and evaluation of the enoturist. The results of this study are based on the analysis of data obtained from 123 wineries registered on TripAdvisor, and archive data from online reviews of wine tourists. Data were analysed using structural equation modelling (PLS-SEM). Among the main results we can highlight that the alignment of the belief system positively and significantly affects the use of financial and human resources of the SCG. In addition, the use of GSC human resources has a positive effect on online evaluation.

This study contributes to literature and practice in different ways. Although wine tourism is crucial for tourism and the wine industry (Correia et al., 2019), little research has
been done to understand how wineries adjust their control systems to meet the specificities of this new activity. The empirical results of the study show that adjustment in the belief system drives the use of financial and personnel measures related to wine tourism activity. These results show winery managers that the use of performance targets, training programmes and the use of incentives and remuneration linked to the performance of wine tourism is beneficial for online evaluations.

2 GOALS

The objective of the study is to analyse the influence of the belief system and the use of financial and human resources of the GSC on the online orientation and evaluation of the enoturist.

3 THEORETICAL GROUNDS

Theoretical reasoning will be explained in relation to the main research hypotheses, being divided into sub-items which are (1) Belief system, use of SCG and orientation - enoturista; (2) Financial use of SCG, orientation - enoturismo and online evaluation; (3) Human resources of SCG, orientation, enoturismo and online evaluation and (4) Guidance - enoturismo and online evaluation of wineries.

3.1 BELIEF SYSTEM, USE OF SCG AND GUIDANCE - WINEMAKER

The managerial control system - SCG is made up of devices capable of providing useful information for decision making (Merchant & Van der Stede, 2007), and involves employees to achieve organisational goals. The SCG is formed by four levers (focus systems, border systems, control systems, diagnosis and interactive control systems) (Simons, 2000; Mundy, 2010).

The belief system is the explicit set of organisational boundaries that managers define and communicate formally and reinforce systematically to provide basic values, purposes and direction to the organisation (Simons, 1995). Thus, it seeks to inspire and promote commitment to the core values of the organisation, with the aim of achieving the objectives and strategies. It is formed by an explicit set of controls transmitted to employees, which provides the basic structure of values, purpose and trajectory of the organisation (Kaplan & Norton, 2001).
Examples of belief systems include mission statements, statements of purpose, employee and management creeds, and meetings with employees (Chen et al., 2020).

Belief system is a positive inspirational control that serves to guide and motivate behaviour through the use of broad concepts laden with values (Simons, 2000; Mundy, 2010). This promotes an atmosphere in which flexibility and creativity are encouraged and welcomed, as long as the actions taken are consistent with the stated fundamental values (Simons, 2000; Heinicke et al., 2016). Thus we postulate that the belief control system can affect both the orientation of the winery and the personal and financial control systems, as hypotheses H1a,b,c presented below: **H1a,b,c:** The belief system positively affects (a) the financial use, (b) the human resources of the GSC and (c) the orientation - enoturismo.

3.2 FINANCIAL USE OF THE GSC, GUIDANCE - WINE TOURISM AND ONLINE EVALUATION

The belief system is "used by top managers to define, communicate and reinforce the basic values, purpose and direction of the organisation" (Simons, 1994, p. 170). The formalisation of the ‘belief system’ has as its priority to communicate strategies and inspire employees, the relationship between the belief system and other control levers consists in the search for balance to manage tensions inherent in contexts of uncertainties (Widener, 2007). The belief system and the other control levers of the SCG (Limits system, diagnostic use and interactive use) are interrelated and complement each other (Widener, 2007; Heinicke et al., 2016) this integration allows the organisation to maintain flexibility to adapt to changes while still achieving its long-term strategic goals (Kruis et al., 2016). Therefore, the effectiveness of belief system use is enhanced when supported by alternative mechanisms such as boundary, diagnostic and interactive systems, and this complementarity is crucial to address organisational complexities and dynamics and positively influence performance (Widener, 2007). However, unless belief systems are in place long enough to affect the change in organisational values, complementarity between the two control levers may not occur (Bedford, 2020). Thus, we postulate that as wineries emphasise the use of belief controls focused on wine tourism, they also end up incorporating performance measures, according to hypotheses H2 a,b presented below: **H2a,b:** The financial use of GCS positively affects (a) the orientation - enoturista and (b) the online evaluation.
3.3 GSC HUMAN RESOURCES, GUIDANCE, WINE TOURISM AND ONLINE EVALUATION

The belief control system acts as a facilitator and motivator system, which seeks the commitment of employees to the core values of wine tourism. Previous literature has shown that human resources play a crucial role in guiding customers and improving online reviews (Lunkes et al., 2020), and therefore employees who have clarity in the direction and strategy of the winery can assist in customer service (Mundy, 2010; Heinicke et al., 2016) and in improving organisational results (Widener, 2007).

Previous studies emphasise the central role of belief control in guiding organisational activities through communication of fundamental values, and how they can contribute to achieving organisational results (Widener, 2007). These systems can also direct the organisation's human resources to improve customer perceptions of the company, for example, Harrison et al. (2022) have shown that the use of belief controls can be beneficial to the customer when employees are inspired and motivated in the wine experience tourism culture, creating an organisational culture that values consistency with core values while encouraging innovation and adaptation (Mundy, 2010; Heinicke et al., 2016).

Thus, what is expected is that systems of control of human resources promote for the employees: clarity and formalisation of the objectives of the winery, training programmes orientated to wine tourism, and incentive programmes, and with employees more orientated and motivated to wine tourism, the customers receive an excellent service during their visits to the winery. In addition, by facilitating customer feedback and implementing effective complaint management processes, human resources contribute to problem resolution and continuous improvement of the services offered, resulting in more positive online reviews. With this, we postulate that employees motivated to the core values of enotourism can both contribute to the orientation of the client, and to his satisfaction represented in the online evaluations, according to hypothesis H3a,b presented below: **H3a,b: The use of SCG by human resources positively affects (a) the orientation - enoturista and (b) the online evaluation.**

3.4 GUIDANCE - WINE TOURISM AND ONLINE EVALUATION OF WINERIES

The studies referring to tourist activity are still recent, when taken into consideration other areas of science. According to the study by Pinheiro, Karnopp and Dolci (2023) tourism can be defined as a phenomenon that consists of moving an individual in a transient way from their place...
of residence to another, and can be motivated by many factors such as entertainment, culture and rest. In this scenario, wine tourism is considered one of the most important emerging segments of tourism, have grown rapidly around the world, going beyond simple wine production (Vagnani and Volpe, 2009) to become an experience tourism (Stone et al., 2018).

Wine tourism represents an opportunity for expansion into wineries, particularly in emerging economies (e.g. Brazil), providing opportunities for diversification and economic growth of emerging wine regions (Campos-Andaur et al., 2022). It can be considered a critical success factor for the wine industry (Smyczek et al., 2020). In addition to disseminating wines and wineries (Getz & Brown, 2006), wine tourism generates economic development and competitive advantage (Marzo-Navarro and Pedraja-Iglesias, 2009). Elements such as local culture, novelty and meaning, often associated with general models of memorable tourist experiences, also play an important role in managing wine tourist destinations (Stone et al., 2018). Therefore, it is a mutually beneficial opportunity for customers to experience a wine region and for wine producers to promote their individual practices and approaches in the winemaking process. However, its incorporation into the wine business requires adaptations in belief systems, values and performance evaluation measures. Studies highlight the need to balance priorities between wine production and tourism activities, with an emphasis on changing organisational values. On the one hand, therefore, the winery's orientation towards wine tourism allows to create a specific intelligence of the destination, with the interaction between tourists and wine culture (Stamboulis & Skayannis, 2003) and to make possible the financial sustainability of the companies in the sector (Alebaki et al., 2022). Online evaluations, in turn, become an important source of data to understand tourist behaviour and evaluate the performance of wineries (Campos-Andaur et al., 2022; Scalabrini et al., 2023).

Thus, experience-based tourism requires the personalisation of services and products to meet the diversity of preferences of travellers, and the orientation of the business towards the satisfaction of the enoturist is necessary, because these experiences, regardless of whether they are planned or fortuitous, have the potential to create remarkable memories and influence future travel decisions, allowing the enoturista to be satisfied (Stone et al., 2018). The result achieved may be the satisfaction of the enoturist that can be observed in what he expresses in his online evaluations (Correia et al., 2019; Campos-Andaur et al., 2022; Scalabrini et al., 2023). In this context, we defend the hypothesis that the orientation towards enoturismo can positively affect the online evaluations of enoturismo. **H4**: Orientation - wine tourism positively affects (a) the online evaluation.
4 SEARCH METHODS

The methodology of the research will be discussed in detail in two sections, starting with the definition of the sample, the strategies adopted in the collection of data, and the adaptation of the applied questionnaire. And later, the techniques used in data analysis will be detailed.

4.1 SAMPLING AND DATA COLLECTION

The study population is made up of 178 Brazilian wineries registered on TripAdvisor. The choice of wineries in Brazil is due to the recent growth experienced by this sector. The choice of wineries registered on TripAdvisor is due to the availability of data on the online reviews of wine tourists, as well as being the largest online travel review site in the world (Kitsios et al., 2022).

For the collection of the data, a questionnaire was drawn up using constructs validated in the literature. From the translation of the questions from English to Portuguese was carried out pre-test with 4 specialists and 5 wineries managers. Small adjustments have been made to adjust the terms to the specific area of application. For the collection, a company specialised in the application of academic questionnaires was hired. The data collection period was May to June 2023. 134 responses were collected, representing 75% of the target population. In the second stage of the survey were collected the online reviews of the platform TripAdvisor (number of reviews total, excellent, very good, reasonable, bad and horrible). Of the 134
responses initially received, 11 wineries were excluded for not having a representative number of reviews online on TripAdvisor. Thus, the final sample consists of 123 wineries.

To test the non-response bias, we used the recommendation of Mahama and Cheng (2013) and compared the first twenty responses with the last twenty, using the average of the variables orientation - wine tourist and online assessment of wine tourism. The Mann Whitney U test was used and there was no statistically significant difference between the groups (p-value: 0.102 and 0.253 - one-tailed).

4.2 MEASUREMENT AND ANALYSIS OF DATA

The belief system of wine tourism was measured by means of four items adapted from Widener (2007), used in several empirical studies (e.g., Heinicke et al., 2016; Gerdin et al., 2019). Use of SCG This variable was divided into two categories, use of financial SCG and use of human resources SCG, according to Pavlatos' study (2021). Orientation - enoturista. To measure this construction we used five adapted questions preferred by Thomas et al. (2001). Online review of wine tourism was measured using TripAdvisor's 3 top reviews (excellent, very good and reasonable). This data was manually found directly from the platform's website. Three control variables were used (maintenance, schooling and time in wine tourism).

For the statistical analysis of the data we used structural equation modelling, using SmartPLS 4 software. The Model of Structural Equations of Least Partial Squares (PLS-SEM) was adopted to test hypotheses of the study. PLS-SEM is indicated in research that wants to test or expand theoretical propositions, as used in these research studies (Lunkes et al., 2020; Hair et al., 2022; Rodrigues, Wander and Da Rosa, 2023). PLS is widely used in wine tourism studies (e.g., Gómez-Rico et al., 2023; Martínez-Falcó et al., 2023), and very suitable for the size of our sample of 123 responses.

5 SEARCH RESULTS

The results of the research will be carefully detailed, giving special attention to the components of the mediation model and the robustness of the construct. Next, the focus will be on an in-depth exploration of the structural model adopted in the study.
5.1 MEASUREMENT MODEL

In determining factor loads an item of variable orientation - enoturista (the winery adopts a problem-solving approach in the sale of products/services to ecotourists) was removed from the model because it has a value less than 0.7. To guarantee the validity of the model, three reliability and validity tests were applied. As shown in Table 1, Cronbach's alpha and the composite reliability of all latent variables included in this study were higher than the level recommended as acceptable by the literature of 0.70 (Hair et al., 2022). The average variance extracted (AVE) under ideal conditions should exceed 0.50 (Zhang & Zheng, 2021), which was met in all items. Thus, the measurement model presented good reliability and validity.

Table 1
Results of the discriminatory validity of measures

<table>
<thead>
<tr>
<th>Variables</th>
<th>Items</th>
<th>Factorial Loads</th>
<th>Cronbach's Alpha</th>
<th>Composite Reliability</th>
<th>Mean variance extracted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Belief system</td>
<td>BESY1</td>
<td>0.942</td>
<td>0.968</td>
<td>0.976</td>
<td>0.912</td>
</tr>
<tr>
<td></td>
<td>BESY2</td>
<td>0.936</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>BESY3</td>
<td>0.967</td>
<td></td>
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<tr>
<td></td>
<td>BESY4</td>
<td>0.975</td>
<td></td>
<td></td>
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<tr>
<td>Financial Use of the GSC</td>
<td>UMFI1</td>
<td>0.914</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>UMFI2</td>
<td>0.934</td>
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<td></td>
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<tr>
<td></td>
<td>UMFI3</td>
<td>0.928</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>UMFI4</td>
<td>0.901</td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>UMFI5</td>
<td>0.933</td>
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<tr>
<td></td>
<td>UMFI6</td>
<td>0.954</td>
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<td></td>
<td></td>
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<tr>
<td></td>
<td>UMFI7</td>
<td>0.957</td>
<td></td>
<td></td>
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<tr>
<td>Use of SCG by Human Resources</td>
<td>UMHR1</td>
<td>0.958</td>
<td>0.972</td>
<td>0.978</td>
<td>0.900</td>
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<tr>
<td></td>
<td>UMHR2</td>
<td>0.933</td>
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<tr>
<td></td>
<td>UMHR3</td>
<td>0.964</td>
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<tr>
<td></td>
<td>UMHR4</td>
<td>0.926</td>
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<tr>
<td></td>
<td>UMHR5</td>
<td>0.962</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Orientation - Enoturist</td>
<td>ORWT1</td>
<td>0.806</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>ORWT2</td>
<td>0.766</td>
<td>0.767</td>
<td>0.851</td>
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<tr>
<td></td>
<td>ORWT3</td>
<td>0.705</td>
<td></td>
<td></td>
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<td></td>
<td>ORWT4</td>
<td>0.791</td>
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<tr>
<td>Online Enotourism Assessment</td>
<td>OAWT1</td>
<td>0.925</td>
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<td></td>
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<tr>
<td></td>
<td>OAWT2</td>
<td>0.990</td>
<td>0.948</td>
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<tr>
<td></td>
<td>OAWT3</td>
<td>0.941</td>
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</tr>
</tbody>
</table>

Source: The authors (2024).

As shown in Table 2, the square root of EVA of each variable calculated by the Fornell-Larcker criterion is higher than the correlation coefficient between them, which shows that each variable has good discriminant validity.
Table 2

Results of the discriminatory validity of measures

<table>
<thead>
<tr>
<th>Fornell-Larcker criterion</th>
<th>1.</th>
<th>2.</th>
<th>3.</th>
<th>4.</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Belief System</td>
<td>0.955</td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>2. Financial use of the GSC</td>
<td>0.868</td>
<td>0.932</td>
<td></td>
<td></td>
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<tr>
<td>3. Use of GSC Human Resources</td>
<td>0.834</td>
<td>0.863</td>
<td>0.948</td>
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<tr>
<td>4. Guidance - Enoturist</td>
<td>0.040</td>
<td>0.015</td>
<td>-0.114</td>
<td>0.768</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>5. Online Enotourism Assessment</td>
<td>0.218</td>
<td>0.178</td>
<td>0.227</td>
<td>0.073</td>
<td>0.952</td>
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<tr>
<td>6. Education</td>
<td>0.076</td>
<td>0.111</td>
<td>0.111</td>
<td>0.158</td>
<td>0.139</td>
<td></td>
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<tr>
<td>7. Possession</td>
<td>0.046</td>
<td>0.063</td>
<td>0.136</td>
<td>-0.039</td>
<td>-0.048</td>
<td>-0.095</td>
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<tr>
<td>8. Time in Wine Tourism</td>
<td>-0.087</td>
<td>-0.038</td>
<td>-0.009</td>
<td>-0.077</td>
<td>0.200</td>
<td>0.170</td>
<td>0.354</td>
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Quality criteria

<table>
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<tr>
<th>Quality criteria</th>
<th>R²</th>
<th>R² Adj</th>
<th>Q²</th>
<th>Model Fit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Use of the GSC</td>
<td>0.753</td>
<td>0.751</td>
<td>0.748</td>
<td>SRMR.</td>
</tr>
<tr>
<td>Use of SCG by Human Resources</td>
<td>0.696</td>
<td>0.693</td>
<td>0.692</td>
<td>d_ULS</td>
</tr>
<tr>
<td>Orientation - Enoturist</td>
<td>0.125</td>
<td>0.080</td>
<td>-0.068</td>
<td>(PHP 3, PHP 4)</td>
</tr>
<tr>
<td>Online Enotourism Assessment</td>
<td>0.138</td>
<td>0.093</td>
<td>0.018</td>
<td>Chi-square</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>NFI</td>
</tr>
</tbody>
</table>

Model Fit: 0.051, 0.910, 0.989, 612,472, 0.856

Source: The authors (2024).

Data specific to the four-factor model are as follows: χ²/df < 3.0; fit index (GFI) > 0.95 (Doll et al., 1994); adjusted adjustment index (AGFI) > 0.90 (Maccallum and Hong, 1997); comparative adjustment index (CFI) > 0.95 (Hu and Bentler, 1999); root mean square approximation error (RMSEA) < 0.08 and residual mean square root (SRMR.) < 0.08 (Hu and Bentler, 1999). The results of the confirmatory factor analysis showed that the adjustment indices of the four-factor model (χ²/df = 1.700; GFI = 0.946; AGFI = 0.929; CFI = 0.979; RMSEA = 0.039; SRMR. = 0.039) were basically within the standard, which meant that the model fitted well.

5.2 STRUCTURAL MODEL

To test the hypotheses of the research, we used the bootstrapping technique with 5,000 reais. The H1a and H1b hypotheses have been confirmed, which shows that the belief system affects the financial use of the SCG (β = 0.868, p < 0.01) and the use of human resources of the SCG (β = 0.834, p < 0.01). Although of weak significance, the relationship between belief system and orientation - enoturist is positive, which confirms the H1c hypothesis (β = 0.323, p < 0.10). Table 2 shows the results of hypothesis testing.
The results did not confirm our expectations about the positive and significant effect between the financial use of the SCG and orientation - enoturismo ($\beta = 0.246$, p > 0.10), and online evaluation of enoturismo ($\beta = -0.132$, p > 0.10), which does not confirm the hypotheses H2a and H2b. Surprisingly, the relationship between the use of human resources of the SCG and orientation - enoturismo was negative and significant ($\beta = -0.629$, p < 0.01), which does not confirm H3a. The relationship between the use of human resources of the SCG and the online evaluation of wine tourism was positive and significant ($\beta = 0.379$, p < 0.01), which confirms the hypothesis H3b. The results of H4 also show a positive and significant relationship at 90% between orientation - enoturismo and online evaluation of enoturismo, which confirms the hypothesis H4 ($\beta = 0.127$, p < 0.10).

The control variables demonstrated that higher level of education (e.g., middle level, undergraduate, specialisation/MBA, master's degree and doctorate) has a positive and significant effect on the orientation - enoturist ($\beta = 0.201$, p = 0.05). This shows that the best
levels of training help to satisfy the needs and expectations of the wine tourists. Wineries that offer the longest time wine tourism services have better online evaluation ($\beta = 0.266$, $p < 0.01$). In general, over time the winery can provide better conditions in terms of resources, structure and service, besides improving its services from the online evaluations of the wine tourists.

6 DISCUSSION OF RESULTS

Our results show that the formalisation of the belief system in wine tourism has a positive and significant effect on the financial use of the GSC and the use of human resources of the GSC, which confirms the H1a and H1b hypotheses. Inspiring, promoting, and achieving commitment for the greater purposes of the enoturist assists in the use of operational financial measures such as budget, cash flow and sales projections, customer and product and service profitability analysis, and personnel related to performance objectives, training, incentives, and performance compensation.

The formalisation of the enoturist's higher values, mission and purposes also influenced the orientation of the enoturist. Although this result has been analysed with some caution, by the significance of 90%, shows that the appeal of the emotional side, directs the actions and decisions of the employees to seek to meet the needs and expectations of the enoturist.

While the results show that the financial use of the GSC does not affect the online orientation and assessment of wine tourism (H2a and H2b). While we hope that the effect of using operational financial measures will be beneficial to companies, in practice many design such tools as budget and profitability analysis, primarily to control revenue and expenditure. Thus, these measures end up being a "straitjacket", where the main focus is not on improving the fulfilment of the enoturist's expectations, on the contrary.

However, the results of the relationship between the use of human resources from the GSC and the orientation of wine tourism have been negative (H3a). This finding shows that previously designed personnel measures do not direct employees to seek new opportunities to meet the needs of enotourists. On the contrary, it has a limited effect on the actions and decisions of the workers, who seek to achieve the performance previously foreseen in the planning (command and control), not going beyond that.

The results also show that the use of human resources from the GSC produces a beneficial effect on the online evaluation of wine tourism (H3b). As the feedback of the online reviews is a concern for tourism (Correia et al., 2019; Campos-Andaur et al., 2022; Scalabrini et al., 2023), including part of the incentive and investment systems of the employees, end up
incorporated into the wineries management system. Not least because negative online reviews from wine tourists could reduce the number of visitors, and affect the financial results of the winery. The results also show an effect, albeit weak, of the orientation of the enoturist in the online evaluation of enoturismo (H4). This shows that trying to exceed expectations and delight wine tourists can generate positive reflections in the online evaluation. Enotourists can post reviews of the incredible experience they had while visiting a winery, and recommend it to other consumers.

7 FINAL CONSIDERATIONS

This article aimed to analyse the influence of the belief system and the use of financial and human resources of the GSC on the online orientation and evaluation of the enoturist. We carried out the survey by means of a questionnaire applied with managers of 123 Brazilian wineries registered on the TripAdvisor website. The data was collected through a questionnaire to the winery management team (TMT), and supplemented with information on the online evaluation of wine tourism on the TripAdvisor website. For the analyses, modelling of structural equations (PLS/SEM) was used.

The results suggest that the formalisation of values and purposes in wine tourism impacts wine tourism. More specifically, we find that the formalisation of the belief system has a positive and significant effect on the use of financial and personnel measures, and on customer orientation (H1a and H1b). However, the financial measures do not have the same effect on the orientation to the enoturist (H2a and H2b) which may represent tools such as budget and profitability analysis, mainly to control income and expenses and not on customer satisfaction. As well as measures related to human resources have negative effect on the orientation to the enoturist (H3a and H3b) which may represent that previously designed personnel measures do not direct employees to seek new opportunities to satisfy the needs of customers. Finally, we see that, although weak, the relationship between the orientation of the enoturist and online evaluation (H4) is positive which may lead us to reflect on the important of returning to activities for an experience tourism to generate positive reflections in the online evaluation to attract new tourists.

In spite of the care taken in its preparation, this study is subject to limitations. First, the study analysed the effect of the use of financial and human resources of the GSC on the online evaluation of wine tourism. Future studies can analyse whether online evaluations of wine tourism can affect the design of performance measures, causing adjustments to the control
system. Secondly, the data obtained from the wineries are perceptions of the managers, being influenced by the organisational and national culture. Thus, generalisations of their findings to different contexts must be made cautiously.

For future research it is recommended to: (1) explore how online evaluations of wine tourism can influence the review and adaptation of performance measures in winery control systems; (2) investigate the discrepancies between the perceptions of winery managers and the evaluations of online customers; (3) deepen the understanding on how organisational and national culture influences the perceptions of managers and operating practices in wineries; and (4) conduct longitudinal studies to follow the evolution of control and customer orientation practices in wineries over time.

REFERENCES


