BE CAREFUL WITH THE ATTITUDE OF EMPLOYEES IN THE SERVICE INDUSTRY: ARE THEY AFFECTED BY TIPS AND TIPPING PRACTICES?

Ernest Alang Wung
Roger Tsafack Nanfosso

Abstract

Purpose – Little is known about tipping practices on the tip receiver side (employees of the service industry). This paper fills in this gap by investigating the attitudes of employees admits customers' tipping habits.

Methodology – A face-to-face (F2F) self-administered questionnaire was used and a sample of 233 was retained and used for analysis. With a response rate 77.66% far above the required threshold of 60%. The Partial Least Square Structural Equation Modelling (PLS-SEM) approach was used for analysis due to it aptness in revealing the contribution of a construct to a latent variable.

Findings – Results show that; tips positively and statistically influence the job attitudes of servers, and the satisfaction of employees with management mechanisms of tips positively affects servers' attitudes. Hence, both domestic and international tourists are better off whether they offer servers tips or not in the study context. Though tips positively influence the work attitudes of servers, it is important for consumers to understand that, they are not discriminated upon not tipping. Meanwhile, managers should not interfere in tip management, as servers prefer keeping all tips to themselves rather than sharing.

Contribution – This paper contribute to the existing literature by not just investigating the effect of tipping phenomenon on servers' attitudes but equally by analysing this social norm across several service occupations and accustom the tipping practice into an uncovered area in an attempt to give a clue of the effect of tips on server's attitudes to practitioners and academicians.

Keywords: Tip, Employees attitudes, Service Industry, Dschang-Cameroon.

INTRODUCTION

Tipping is globally said to be focus on compensating services rendered by the service and hospitality industry (Azar 2010). To Azar (2011), tipping is a perfect strategic business norm that can be used to reduce production cost – hence business growth. This is so because customers of the service and hospitality industry pay for service charges where necessary and intend stimulate employees to offer better services in the future by offering them tips. The puzzle remains that tipping is a social norm that is complex and questionable not only on "why people tip" but equally on its effect on the tip receivers - employees.

Though not uniformly practiced across the countries of the world, tipping can be observed in three facets. The first is where tipping is a social norm almost legally backed in the USA, Europe and Israel context (Azar 2020; Lynn and McCall 2000; Parrett 2006). Among the reasons for tipping in these places is the fact that people tip in order to avoid

embarrassments from employees, to help low income earners like employees, to avoid getting yelled at by employees should one not tip, to avoid a feeling of guilt in customers, for fear of not getting good and quality services in their next return, among others – see Azar (2020, 4) for a detail review. Most countries found in this facet are mainly developed countries with a certain growth rate in the service and hospitality industry. Thus, service charges are cross-matched with tips on the menus of restaurants and hotels, for instance, the case of USA. As documented by S. Were and Miricho (2020, 2), tip percentages range from 5 per cent (mostly where service charges are included) to 10 per cent where service charges are not calculated separately from the bill.

The second facet embodies countries where tipping is simply customary and not necessarily a social norm as in the latter. Here, a customer simply evaluates service quality and leaves a token (tip) for the server for empathy, appreciation and others motives. Most countries we can align under this facet are developing countries, mostly African countries where tipping is not a social norm, but customarily. For instance, Kenya, Cameroon, South Africa, among others. Tipping in these countries is not subject to any legal norm (obligation) and rarely included in the menus of customers. The third is the facet where tipping is completely an insult to service quality and not acceptable. Here, we have countries like Denmark, Japan, Australia, China and Iceland (Hoaas and Bigler 2012; S. Were and Miricho 2020).

In Africa, studies are minimal on tipping practices and its influence on tip receivers. We highlight the case of South Africa (Kruger and Saayman 2016; Saayman and Saayman 2015; Saunders and Lynn 2010), Kenya (S. Were and Miricho 2020), Zimbabwe (Charity and Kazembe 2014) and in Egypt (Jahan 2018).

Most of these works are focused on those who tip (customers) and little is known about tipping on the tip receiver side, particularly in Africa. In this regard, and having in mind that employees can put on diverse attitudes toward tippers, this paper aimed at filling in this gap in the literature by investigating the attitude of employees vis-à-vis tips. Even though the primordial aim of customers offering tips to employees was for service quality as reveal by Azar (2010) and Lynn (2015a), these phenomena have the ability of spurring employees to distinguish services from those who tip and those who do not tip – such behaviors can better be seen in the attitudes of employees toward tippers and non-tippers. According to Brewster (2013) and Lynn and McCall (2000), employees at time discriminate their services between tippers and non-tippers by becoming per se more close, attentive, swift in realizing the orders of tippers compared to non-tippers.

As earlier mentioned, tipping is not uniform across countries and as well not uniform across the hospitality, restaurant, hotelier and tourism industries. The characteristics and tipping pattern in these places differ due to their functionalities. Those extensively carried out in restaurants, tipping other occupations where employees benefit from tips are the car guarding industry, bartenders, tour gate personnel, hotel employees, beauty salons (hairstylist), banks, cabs, bakeries, taxi drivers and the list is in exhaustive (see Ge (2018), Lynn (2016), and Saayman (2014)).

The focal contribution of this research is to explore whether receiving tips by employees of the service industry affect their attitudes towards tippers. Equally, the study context is

under reached with scholarly works on tipping but with a good and well-structured service sector. Hence, this paper extends the tipping literature to Dschang, Cameroon by making use of several service occupations as in Lynn (2016, 12). Likewise, we deviate from analysing tips from the tippers (customers) side to tips effect on employees. Something that extant works have not looked at in greater detail.

1. THEORETICAL UNDERPINNING

1.1. Tipping practices and the attitudes of servers

According to Xu (2010), what makes human interactions and especially those of tourists (both national and internal tourists) in their tours are the extraordinary services offered by the hospitality industry. This, however, makes the experiences of tourists memorable. Besides, these experiences can be disturbed by the attitudes servers put on in serving and/or realizing the orders/needs of tourist. Kwortnik Jr and Thompson (2009), collectively disclose that using tips as a monitoring mechanism by customers, only widen up employees' abilities to discriminate between tippers and non-tippers.
While to Azar (2020) and Azar (2005), customers play a predominant role in monitoring servers and the service quality of the service industry through their tipping behaviors.

In the same vine, Brewster (2013) while using a multilevel modelling approach on a South-Eastern USA servers' restaurant survey data, argues that excellent tips will tamper with servers' attitude through discriminatory service offering to customers. In Brewster (2013) analysis, half of the sample size employed affirmed giving differential treatment to excellent tippers, as just a 7.40% declined discriminating their services between patronage tippers and non-patronage ones. This thus gives raise to the first assumption;

H1: Receiving a tip by an employee improves upon the employee's attitude of rendering services to tippers.

To Azar (2011), tipping is a perfect strategy that leads to the growth of businesses as the service industry can decide to implement compulsory service charges instead of tips. Nevertheless, Azar (2011) discusses the merits and demerits when service charges are implemented rather than tips. However, Lynn and Ni (2022) recently carried out an experimental study on employees using three policies; a keep all tip policy, a tip sharing policy, and a pulled tip policy. This experiment reveals that, employees prefer a "keep all tip policy" conversant to tip sharing nor tip pulled policies. Thus, indicating that employees desire to manage and keep tips to themselves, without sharing nor managers collecting tips from them.

While Parrett (2006) found through a dictator game experiment that, men tip far above women. Male customers are capable of tipping 18.73% compared to women who tip a 12.02% (a disparity of 6.71%) in their tipping habits. Parrett (2006), equally found that, women tip 18.87% and men 20% as tips, giving a disparity of 1.13%. This clarity pushes us to ponder on why men will tip female servers more and women tip male servers more. One may think that a tipper will tip an employee and latter threaten the tip receiver later on. Likewise, that an employee who has received a tip from a customer may feel indebted

to the customer. Should this be the case, an employee's performance might be impaired as coming late to work, not accepting to serve certain customers and/or resigning from their post may be some draw backs. Azar (2020), gives an in-depth view on the relationship between tips and threats, particularly sexual harassment in the case of the restaurant industry in the USA. This author concludes that tipping does not lead to sexual harassment. Thus,

H2 : Threats mediate the relationship between TIP and Server's attitude (AS)
H3 : Servers' satisfaction with the management mechanism of tips (STM) mediates the relation between TIP and Servers attitudes (AS):

Lynn (2016), in asking why individuals will be more prune to tipping in some occupations as compared to others, carried out a survey in a hundred and twenty-two service occupations (p 12). Lynn (2016, 12), concluded that, customers are more likely to tip occupations in which; workers are less happier than customers, workers' income is lower than those of customers, workers are more skillful and their required judgements are low and where customers can easily evaluate the performance of workers than management themselves.

Webb, Green, and Brashear (2000), however, studied two types of individual attitudes to charitable organizations and helping others as a whole. That is attitudes towards others (ATO) and attitudes toward charitable organizations (ATCO) of which for the purpose of this study we retained just the latter. The attitudes of individuals toward helping others which these authors allude to have an effect on individuals' personal norms. Especially that expressed in their level of empathy to others, but says nothing about those who receive such help from altruistic individuals. In summary, ATO, which they otherwise named attitude towards behaviors, is a set of or singular behaviors of an individual toward others. Hence, the intuition that, servers can have multiple attitudes towards customers that might impair the experiences of customers in the service industry (Xu 2010).

Lynn (2009), in looking at the individual differences in self-attributed motives of tipping, emphasized on the fact that intrinsic driven motives are a reason for customers' tipping habits. Azar (2007) and Azar (2020) hypothesized seven motives for people tipping, among which avoiding embarrassment from servers, tipping to help servers, and not to be yelled at by employees are glaring evidences that tips affect the attitudes of employees as well. This demonstrates that certain factors mediate their tipping habits, either because it is the norm and failure to tip might buy them ill-luck from servers Lynn (2006) and Saunders and Lynn (2010) documents. Similarly, in as much as customers tipping behaviors' are mediated by service quality and/or the corporate responsibility of customers and their loyalty (Latif, Pérez, and Sahibzada 2020), servers attitudes and performances are equally mediated by a lot of other factors. For instance, far from being satisfying with the management of a tip, employees are negatively affected in their attitudes. Hence,

H4a: The link between the TIP and the attitude of servers (AS) is moderated by the type of service occupation in which tips are offered.

H4b: The link between threats and servers attitudes is moderated by the type of service occupation (TSO) tips are offered.
We equally assume that
H5: The type of tipper, offering tips to servers, positively influences the attitude of servers.

1.2. Theoretical Underpinning of human behavior and tipping

Practitioners and Academia lack a clear and direct theoretical background covering the social norm of tipping (see Lynn (2015b)). Hence, according to Were et al. (2021), this has made tipping to remain a mystery to many scholars in divers disciplines where tipping has been attempted. This research draws on a variety of theoretical backgrounds; like those rooted in sociology, psychology, economics and anthropology.

Among the theoretical writings establishing the causal relationship between the social norm of tipping, aids and human behaviors is the social exchange theory of Homans in 1958 (Cook, Cheshire, Rice, and Nakagawa 2003; Fennell 2006). The basic point of social exchange after creating an enterprise with different structures and employees from different backgrounds, race and ethnicity is to establish an interactive environment which is based exclusively on the logic of reciprocity and rationality (Adams 1965). Suggesting how aid given by an individual to another influences the activity, attitudes, performance, and human behaviors, Goss (2008) employed emotional dynamism within entrepreneurs, explaining how social support and interconnectedness influence the people's perception of the reality of a group of individuals. Emerson, viewed how social exchange illustrates the way individuals are contingent upon rewarding actions from others through communal cohesion and actions that engenders social obligations and applaud the necessity of social norms (Emerson 1976).

Also, the theory of reciprocal altruism has been employed by contemporary literature to explain the causal relationship between tips and tipping practices (Fennell 2006; González 2018). The social interaction theory of Becker (1974), the incentive theory of Fehr and Gächter (2002) and the Adams' equity theory (Adams 1965) all validate the social attitudes of both employees and customers in the midst of tips.

From the basis of these theories, when a server renders quality and satisfactory services to a customer, a customer reciprocates this satisfaction with services by offering a tip to the server. Receiving a tip by the customer greatly influences the employees' attitude toward such a customer who tips; such as being friendly, swift in realizing the orders of the tipper, keeping a smiling face all through the presence of the tipper and intuitively vice visa when a customer does not reciprocate services. From this intuition, Brewster (2013) clearly states the discriminative attitudes of employees in rendering services to both customers who tip and those who do not. Thus, inspiring the link between tipping and the attitudes of servers in this paper.

2. METHODOLOGY

2.1. Sample and Procedure

To test the assumptions made in the study, a structured questionnaire whose items were sourced from several works was used (see Kruger and Saayman (2016), Saayman (2014), Azar (2020), Jahan (2018), Parrett (2006) and others). The items sourced from these works were all contextualized in order to obtain apt and credible information from respondents that is worth of such econometric analysis carried out herein. This questionnaire was made up of closed and open ended questions with 4 made sections. Section 1 captured the socioeconomic and demographic characteristics of respondents such as; sex, region of origin, income level of respondents, marital status, religion and other characteristics. Section 2 was tilted toward the frequency of employees receiving tips, and the characteristics of tippers. This was in order to carefully observe whether or not servers discriminate services between tippers and non-tippers. Section 3 was on the factors that employees self-rated on a Likert scale of 5 (agree - disagree) to things they do before being tipped amidst rendering of services (see Saayman (2014, 3)). Lastly, section 4 was on the management mechanism of tips in these service occupations and employees perception toward tip management. This was to analyse servers attitudes when tips are collected by management and redistributed to all servers (back and frontline workers) and when they directly collect tips and management these tips by themselves.

Data collection was carried out between July 5th and August 22nd, 2020 in nine (9) service occupations in Dschang, Cameroon. The choice of this context is based on it rich touristic sites (mountainous environments) and a state university that pull foreigners on weekly and yearly basis to Dschang, Cameroon. Following a random sampling method of service occupations, a convenient sampling of respondents (employees) was done since sampling took place almost at the apex of COVID-19 in Cameroon. Hence, a face-to-face sampling of respondents was done at employees' convenience (mainly on their free time).

Applying the Fisher's formula for surveys like this one, a relatively large sample of 300 was yielded with the intention of realizing more accurate and reliable data (Fisher 1935). However, 233 were later retained for analysis because some questionnaires were incorrectly filled and/or returned almost empty. In hotels, 5 were dropped, 1 in restaurants, 4 in hairstylist, 2 in snack-bars, 5 in provision stores, 4 in documentaries, 3 in cosmetics and 3 in designer shops. This gave rise to a 77.66% respond rate and according to Were et al. (2021), and Stehlik-Barry and Babinec (2017), cross-sectional surveys examining individual responses with different characteristics should align within a threshold of 60% response rate and hence making the achievement response rate of the study within range and feasible. Thus, a conceptualized model is presented as in Figure 1 relating all assumptions of the paper.

2.2. Service occupations and their characteristics

Targeting the service industry as a whole in Dschang, Cameroon, the study made use of the following service occupations.
1. *Hotel:* Two ranked hotels were used for sampling and 20 questionnaires administered.
2. *Restaurant:* As a student area and entrepreneurial endowed, we focused solely on 4 outstanding restaurants due to the location in the city centre, population size of employees, and the ranking of these restaurants and administered 40 questionnaires.
3. *Bakery/Pastry:* Two outstanding bakeries were studied with 15 respondents
4. *Hairstylist:* Eight hairstylists were studied considering their capacity of employees. Most of them had a dual functionality of attending to male and female customers. 40 questionnaires were administered in hairstylist shops
5. *Snack-bar:* As a student environment, many of them go out in the evenings for a drink and especially during the weekends with little or no classes. Thus, 4 snack-bars were randomly selected and 30 questionnaires administered.
6. *Provision store:* Three were randomly selected in function of their employment capacity. Hence, 50 questionnaires were administered.
7. *Documentary:* Considered as students' environments where they photocopy hand-outs, Lecturers print documents and tourists visit for books. 4 were selected and 30 questionnaires administered
8. *Cosmetic:* Two cosmetic shops were randomly selected for sampling based on their level of employees, and 15 questionnaires were administered.
9. *Designer:* Three local designer shops were used, and this was due to the fact that many visitors frequent these shops for architecture. Thus, 20 questionnaires were administered in designer shops

We applied the Partial Least Square Structural Equation Modeling (PLS-SEM) approach using Smart PLS-4. The choice of this approach is due to the fact that, it is a well-substantiated approach used in estimating complex and cause-effect-relationship models in the both social and management research fields (Gudergan, Ringle, Wende, and Will 2008; Latif et al. 2020).

Table 1: **Scaling Items for each construct**

Attitude of Servers (AS)	
AS1	I become active, swift and longing to serve those who often leave tips
AS2	Summarily, feeling embarrassed, reluctant to server a customer and/or fine; I faced such when a friend and/or classmate tips me
AS3	Overall, I have refuse/rejected tips from some tippers, be it a familiar or stranger
AS4	Check if servers squat, smile, keep an eye contact with customers before they are tipped
AS5	Do you treat customers who don't tip the same as those who tip (service discrimination)?
TIP	
TIP1	In general, I often receive tips from patronage customers/clients
TIP2	In general, I often receive tips from adults
TIP3	The degree to which employees have received tip(s) in the past 7 days (a week)
TIP4	I often receive tips from male customers/clients
TIP5	How often do you receive tips for your services here

Table 2 *(continued)*

Satisfaction with Tip Management (STM)	
STM1	How happy are you when you receive tips from your customers
STM2	Level of satisfaction with management collection of tips from servers who are tipped
Threats from tippers (Threats)	
T1	Do those who offer you tips threaten you?
T2	How often do you feel sexually harassed by those who offer you tips
Type of service Occupation (TSO)	
TSO	The type of service occupation servers work in Dschang, Cameroon (9th in total)
Characteristics of Tippers *(Tippers)*	
TP1	What type of customer did you receive tips from
TP2	What is the age group of the customer you most often received tips from

Source: Author computation.

Figure 1: **Conceptual Model linking Hypothesis**
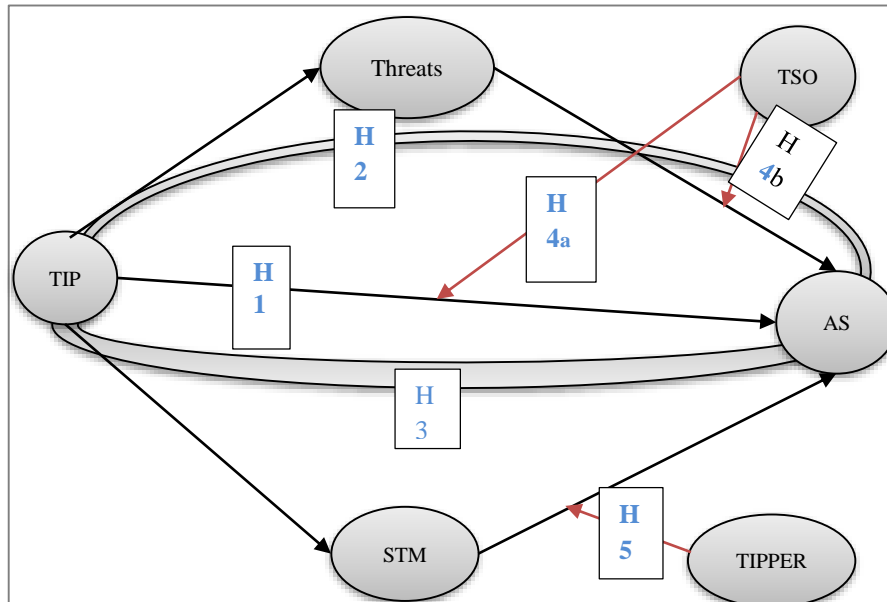
Source: Authors conceptualization from literature

3. DATA ANALYSES AND RESULTS

3.1. Common Method biases of Harman

To proceed, we employ the Harman's Common Method Bias (CMB) by running the variance inflation factors for both the paths and loading of the structural model. Following Kock (2015) and Latif et al. (2020), the VIF of the loadings are reliable and validated as values are all <50% as seen in Table 3.

3.2. Descriptive Statistics

It is revealed from descriptive statistics that, the attitudes of servers (AS) are the lowest constructs compared to those of tips. Likewise, the mean values of the tip constructs are equally less compared to those of servers' satisfaction with tip managements (STM). However, the STM constructs remain greater than any other regarding the attitudes of servers, as seen on Table 3. However, the symmetric effect of the data indicates that, it is normally distributed. But kurtoses simply highlighted how the level of servers' satisfaction with tip management and the type of occupation is being impaired. Nonetheless, servers derived a high satisfaction or exalt much from their responses in other constructs.

Table 3: **Description Analyses (N=233)**

Items	Mean	Median	SD	Kurtoses	Skewness	CVM-Student	CVM-P values
TIP1	1.867	2.000	0.528	0.333	-0.134	7.327	0.000
TIP2	3.253	3.000	2.196	2.683	1.908	7.063	0.000
TIP3	2.601	2.000	2.546	2.119	1.873	5.956	0.000
TIP4	2.013	1.000	2.244	5.648	2.682	9.982	0.000
TIP5	2.300	2.000	2.213	5.110	2.562	9.369	0.000
AS1	1.305	1.000	0.584	2.064	1.779	9.794	0.000
AS2	1.575	1.000	0.836	-0.923	0.935	6.900	0.000
AS3	1.365	1.000	0.642	1.098	1.546	8.620	0.000
AS4	1.961	1.000	1.970	8.415	3.090	8.986	0.000
AS5s	3.258	2.000	1.951	2.811	1.677	3.401	0.000
Threats1	1.867	1.000	2.148	6.594	2.813	10.794	0.000
STM1	5.043	4.000	3.639	-1.854	0.066	4.113	0.000
TSO	4.755	4.000	2.823	-1.560	0.060	1.576	0.000
Tippers1	3.137	3.000	1.981	4.213	2.162	6.166	0.000
Tippers1	3.180	3.000	1.816	5.510	2.353	6.973	0.000
Threats2	4.657	3.000	2.870	-1.244	0.819	7.316	0.000
STM2	4.446	3.000	3.209	-1.464	0.668	5.780	0.000

Notes: SD; standard errors, CVM is the Cramer-Von Mises student and probability values, others remain same in terms of latent as Table 1.

Source: Author computation.

3.3. Reliability and Validity of model

Per reliability and validity testing of the structural model, the Cronbach Alpha (C. alpha) and Composite Reliability (CR) were used. All factor loading less than 0.5 were rejected. Thus, the results for reliability and validity of the factor loading are presented in Table 3. Worth noting, all the composite reliability (CR) values are greater than the recommended values of 0.700 and alpha values ranged from 0.594 to 0.918. Likewise, the average variance extracted (AVE) values are alike higher than the spoken values of 0.500. The CR and AVE results simply corroborate the convergent validity of the model. In assessing the discriminant validity of cross-loading, multi-collinearity was assessed for all indicators in the cross-loading. The values of each indicators' variance inflation factor (VIF) were all less than 5%. Likewise for those of the indicators presented in the last column of Table 3. It is observed that, all factor-loading of the model are greater than

their cross-loading, depicting a positive sign for discriminant validity of the model. Table 4. ex-ray these analyses.

3.4. Exploring the Structural Model

In order to adhere to the assumptions made in the study, there was a need to assess the relationship between latent variables. In the first place, direct relations were tested, and the results presented in Table **6**. The findings presented in Table 5 show that, there is a direct relationship between tips (TIP) offered by customers to servers with servers' attitudes toward services and customers. The relationship between these two latent variables (TIP →AS) is observed to be positive and statistically significant at a confident interval of 1 percent (P. value = 0.000). Similarly, other direct relations such as Threats → AS, TIP → Threats and TIP → STM remain significant and statistically positive. Thus, affirming the first hypothesis of the study (**H1**) as seen in Table 5.

On the other hand, indirect relationships (mediation effects), reveals that, the second hypothesis is valid as Threats indicates significant mediation effects between TIP and servers attitudes. This means that, the lesser tip receivers threaten by tipper, the better an employee's attitudes. Thus validating **H2.** However, STM, doesn't appear to be a fitted mediator between TIP and server attitudes (AS) as it remains positive though insignificant. Thus, negating the third hypothesis of the study (**H3**). The fourth (H4**a** and **H4b**) and firth (**H5**) assumptions were negated. Indicating that, the type of service occupation (TSO) in which tips are offered are not good moderators between TIP and AS, just as between Threats and AS. Equally, Tippers characteristics such as the frequency of visit and age group don't moderate servers' satisfaction with tip management mechanisms (STM) and AS.

Table 4: **Items loading Reliability and Validity**

Items	μ[1]	C. Alpha	Rho	CR	AVE	VIF
TIP1	0.675	0.751	0.759	0.834	0.503	1.256
TIP2	0.787					1.605
TIP3	0.715					1.299
TIP4	0.739					1.535
TIP5	0.617					1.258
AS1	0.674	0.803	0.872	0.864	0.569	1.449
AS2	0.912					2.805
AS3	0.853					2.266
AS4	0.749					1.660
AS5	0.517					1.252
STM1	0.808	0.620	0.646	0.838	0.722	1.252
STM2	0.889					1.252
Threat1	0.956	0.594	0.958	0.806	0.681	1.217
Threat2	0.670					1.217
Tippers	1.000	0.918	0.925	0.806	0.681	1.000

Source: Author computation. Notes; same as in Table 1.

---

[1] Cross loadings, verifying the Larcker Criterion

Table 5: **Discriminant validity – Cross loading**

Items	TIP	AS	Threats	TSO-Threats	STM	Tipper	Tipper-STM	TSO	TSO-TIP
TIP1	0.675	0.594	0.525	0.212	0.128	0.472	0.339	0.194	0.224
TIP2	0.787	0.617	0.619	0.222	0.075	0.567	0.360	0.113	0.210
TIP3	0.715	0.621	0.574	0.229	0.168	0.557	0.426	0.048	0.245
TIP4	0.739	0.546	0.522	0.256	0.133	0.537	0.307	0.057	0.238
TIP5	0.617	0.456	0.403	0.319	0.136	398	0.446	0.064	0.274
AS1	0.593	0.749	0.545	0.306	0.142	0.486	0.395	0.189	0.352
AS2	0.354	0.517	0.311	0.131	-0.003	0.341	0.224	0.110	0.112
AS3	0.428	0.674	0.551	0.268	0.177	0.433	0.394	0.082	0.243
AS4	0.789	0.912	0.845	0.356	0.181	0.338	0.627	0.102	0.314
AS5	0.740	0.853	0.736	0.372	0.220	0.664	0.511	0.084	0.322
Threats1	0.789	0.885	0.956	0.436	0.209	0.724	0.575	0.147	0.360
Threats2	0.331	0.333	0.670	0.224	0.148	0.386	0.238	0.098	0.134
TSO-Threats	0.342	0.396	0.430	1.000	0.117	0.266	0.439	0.024	0.763
STM1	0.105	0.174	0.139	0.119	0.808	0.068	0.068	0.470	0.091
STM2	0.189	0.178	0.225	0.085	0.889	0.209	0,044	-0.004	0.063
Tipper1	0.678	0.705	0.664	0.243	0.135	0.724	0.575	0.147	0.360
Tipper2	0.706	0.778	0.715	0.268	0.194	0.886	0.238	0.098	0.134
Tipper-STM	0.525	0.600	0.548	0.439	0.064	0.624	1.000	0.097	0.433
TSO	0.136	0.143	0.152	0.024	0.238	0.080	0.097	1.000	0.062
TSO-TIP	0.332	0.369	0.338	0.763	0.088	0.325	0.433	0.062	1.000

Notes; TSO-Threats, Tippers-STM and TSO-TIP explain the moderating effect of type of service occupation and Tippers characteristics

Source: Author computation.

Table 6: **Direct and Mediation Relations between constructs**

Paths	Standard. Error	T. Test	P. value	Hypothesis Validation
STM →AS	0.039	0.469	0.639	(✗) Partial path
TIP →AS	0.067	4.485	0.000	(✓) **H1**
TIP →STM	0.063	2.824	0.005	(✓) Partial path
TIP → Threats	0.046	16.291	0.000	(✓) Partial path
TSO → AS	0.033	0.371	0.711	(✗) Partial path
Threats → AS	0.080	4.891	0.000	(✓) Partial path
Tippers → AS	0.085	2.504	0.012	(✓) **H5**
TIP →Threats →AS	0.054	5.513	0.000	(✓) **H2**
TIP → STM →AS	0.008	0.410	0.682	(✗) **H3**
Tippers →STM →AS	0.072	0.986	0.324	(✗) Partial path
TSO →Threats →AS	0.062	0.326	0.745	(✗) **H4b**
TSO →TIP →AS	0.056	0.277	0.782	(✗) **H4a**

Note: ✓ affirmative hypothesis, ✗ hypothesis negated

Source: Author computation.

4. DISCUSSION

This paper examines the role of tipping on the attitudes of servers in a remote African context; Dschang-Cameroon. This is done through; employees perception of tips and threats, employees satisfaction with management mechanism of tips (STM), and the type of service occupation (TSO) employees find themselves (actual job site). A structured questionnaire was used to collect data from respondents and a conceptual model was developed to analysis the relations between items (see Figure 1). Making use of the Partial Least Square Structural Equation Modeling (PLS-SEM) approach, findings indicate four important issues.

Firstly, we align with Lynn (2016) by highlighting that tipping practices are not only visible in the restaurant industry but cute across the service industry as a whole, with hotels, hairstylist shops, bakeries, provision stores, documentations, designers shops and snack bars not being an exception. Employees of the service industry of Dschang, Cameroon receive tips, if not on daily bases but frequently. Tips therefore act as incentives/motivations (coming from customers) on attitudes and efforts of servers in rendering services to customers. Hence, employees are positively affected by tips in the within the context of the study.

Second, findings reveals that tipping is not greatly influenced by the type of service (TSO) and that a fall in threats towards employees positively and statistically improves the attitude(s) of employees toward customers. Hence affirming that tipping do not lead to any form of threats. Thus aligning with Azar (2020, 17). Equally, the moderating effect of TSO on the attitude of employees remain same across occupations where tipping is common though statistically insignificant as verified by H4a and H4b and that, indeed, tipping does not only exist in the restaurant sector but in other service and hospitality sectors like those exploit in this paper and in Lynn (2016). Thus, tips rather enhance the attitudes of servers while reciprocating customers' gestures of tipping them. This, theoretically affirming the Adam's equity theory of Adams (1965) and the reciprocity theory (Fennell 2006; González 2018).

Thirdly, the findings of this study uphold that, the satisfaction of employees on the management mechanism of tips (STM) is attributed to the *keep all tip policy* compared to sharing and/or tip pooling policies. Affirming positive with Lynn and Ni (2022) that just as customers will like tipping employees in scenarios where they can keep all tip amounts to themselves, employees as well concur to it as well. This is due to the fact that employees see a tip as an income (payment) generated from their efforts exerted on a task, than a simple reward from customers (Tuğba 2020). Hence, expanding both the distributive justice and equity theories. Though the STM positively but insignificantly mediate tips with the attitudes of servers, it remains a strong indicator of servers' attitudes. However, the type of service occupation wasn't a good moderator of tips and servers attitudes (negating **H3**).

Lastly, tips remains positively significant with both employees' satisfaction and their attitudes toward customers. This indicates that, the frequency or rate at which servers receive tips will greatly ameliorate their behaviors toward customers and thus build a friendly service environment for customers (Azar 2007). As such, retaining customers

and limiting failures in the service industry of Dschang, Cameroon (Zou and Migacz 2022). Likewise, such positive behaviors from employees (their attitudes) will intend cause the experiences of customers about the service occupation they visited to be memorable and worth returning to (Xu 2010). But, however, the study's findings did not conclude that employees turn to discriminate their services between tippers and non-tippers in Dschang, Cameroon. Despairing from Brewster (2013) and Kwortnik Jr and Thompson (2009) who have documented how employees discriminate services between those who tip and those who do not tip. Thus, indicating a non-discriminative service environment in Dschang, Cameroon per the findings of this study.

CONCLUSION AND POLICY IMPLICATION

Per the results of this paper, whose objective was to investigate the attitudes of servers' amidst tips and tipping phenomenon, a few important findings can be highlighted. First, tips positively and statistically influence the attitudes of servers. This means that, servers' attitudes toward work/customers become friendly when they are being motivated. Human resource managers should therefore be careful on which management mechanism system of tips they apply in their respective service occupations. Second, we do not adhere to the fact that tipping phenomenon leads to threats in the service industry of Dschang, Cameroon. Instead, we highlights that a fall in threats (not necessarily caused by offering a tip to an employee) will greatly improve upon the service attitude(s) of employees. Likewise, we adhere to previous works that the tips and tipping practices are a good incentive to boosting the workforce of employees and making the interactions between employees and customers cordial. This may directly or indirectly act on the profitability of service occupations should employees' attitudes remain positive toward customers as patronage customers may be maintained while non-patronage ones retained.

Managerial implications

The findings of this paper reveal that tipping is indeed a social norm that builds human relations and a good environment for both domestic and non-domestic tourist who consume service products in the service occupations exploited in the study. Hence, in as much as servers are a focal point of agents involve in tipping scenarios and bears the image of service occupations, their attitudes are a vital aspect to those who demand their services – consumers. The reciprocity theory therefore prolonged herein as tips are given by customers and servers return the gesture of customers offering tips by putting on positive and friendly attitudes toward them highlight non-negligible managerial implications. In the first instance, we recommend that, the management of these service occupations should understand that, employees prefer managing tips by themselves and without management interfering (either by collecting to redistribute or enforcing that tipped employees should share).

This might be attributed to the fact that tipping is not a legal obligation in Dschang, Cameroon but a way of appreciating employees' efforts by customers. Second, tipping has vital implications on the growth of the service occupation as the attitudes of employees toward customers will either repeal or retain customer and as such an

improvement in the profitability, and output of these service occupations. Thus, our second recommendation is that, management and practitioners should educate their employees to always have positive attitudes with or without tips. Nonetheless, in as much as tipped employees (mainly frontline employees) desire keeping all tips to themselves, this means that management has to brainstorm on methods that could be used to motivate back-line worker (e.g. those in the kitchen in restaurants, hotels and those who bake in bakeries without direct contact with customers). The back-line notion of tipping thus, reveals a limitation of this study and others who focuses solely on frontline employees to analysis tipping phenomenon.

Limitation(s) of the study

Two main caveats exist in this study. First, this study was focused on service occupations in Dschang, Cameroon and not in Cameroon as a whole. This implies that, the sample size is relatively small compared to the total population. Hence, the representativeness and generalization of the survey should be done with caution. Just as caution should be implemented because the characteristics of tip receivers differ across different service occupations and cities in the country. Future works could increase the sample size with more robust analysis. Second, the study made use of nine (9) service occupations. One interesting analysis of the work could be to find sensitivity analysis on each service occupation to better understand the dynamism of tips in each of this service occupations. But this wasn't the case due to the use of a small sample size that couldn't permit such sensitivity analysis.

Third, the effect of more recent world issues could be accounted for in the study like the effect of COVID-19 on employees' rate of receiving tips or customers offering tips. Therefore, future studies can focus more on the country's service industry and particularly indicate the profile of tippers, reasons for tipping in Cameroon before deepening the supply chain of tips. Future works can as well study particular cases of each service occupation with more enlarged sample sizes.

REFERENCES

Adams, J. S. (1965). Inequity in social exchange *Advances in experimental social psychology* (Vol. 2, pp. 267-299): Elsevier.

Azar, O. H. (2005). The social norm of tipping: does it improve social welfare? *Journal of Economics, 85*(2), 141-173.

Azar, O. H. (2007). Why pay extra? Tipping and the importance of social norms and feelings in economic theory. *The Journal of Socio-Economics, 36*(2), 250-265. doi: 10.1016/j.socec.2005.11.046.

Azar, O. H. (2010). Do people tip because of psychological or strategic motivations? An empirical analysis of restaurant tipping. *Applied Economics, 42*(23), 3039-3044. doi: 10.1080/00036840801964831

Azar, O. H. (2011). Business strategy and the social norm of tipping. *Journal of Economic Psychology, 32*(3), 515-525.

Azar, O. H. (2020). The economics of tipping. *Journal of economic perspectives, 34*(2), 215-236. doi: 10.1257/jep.34.2.215

Becker, G. S. (1974). A theory of social interactions. *Journal of political economy, 82*(6), 1063-1093.

Brewster, Z. W. (2013). The effects of restaurant servers' perceptions of customers' tipping behaviors on service discrimination. *International Journal of Hospitality Management, 32*, 228-236.

Charity, M. and Kazembe. (2014). The Perception of Employees towards Tipping and Motivation in the Hotel Industry. *African Journal of Hospitality, Tourism and Leisure, 3*(1), 1-14. doi: https://doi.org/10.1016/j.ijhm.2015.01.012

Cook, K. S., Cheshire, C., Rice, E. R., and Nakagawa, S. (2003). Social exchange theory *Handbook of social psychology* (pp. 61-88): Springer.

Emerson, T. I. (1976). Legal foundations of the right to know. *Wash. ULQ,* 1.

Fehr, E. and Gächter, S. (2002). Do incentive contracts undermine voluntary cooperation?

Fennell, D. A. (2006). Evolution in tourism: The theory of reciprocal altruism and tourist–host interactions. *Current Issues in Tourism, 9*(2), 105-124.

Fisher, R. A. (1935). The logic of inductive inference. *Journal of the royal statistical society, 98*(1), 39-82.

Ge, Q. (2018). Sports sentiment and tipping behavior. *Journal of Economic Behavior & Organization, 145*, 95-113.

González, J. L. L. (2018). Ethics and tourism: in dialogue with Dean macCannell. *Recerca. Revista de pensament i anàlisi*(23), 239-248.

Goss, D. (2008). Enterprise ritual: A theory of entrepreneurial emotion and exchange. *British Journal of Management, 19*(2), 120-137.

Gudergan, S. P., Ringle, C. M., Wende, S., and Will, A. (2008). Confirmatory tetrad analysis in PLS path modeling. . *Journal of Business Research, 61* ((12)), 1238-1249.

Hoaas, D. J. and Bigler, L. (2012). The relationship between tipping and service quality: The other side of the equation. *Southwestern Economic Proceedings, 32*(3), 17-26.

Jahan, N. (2018). *Determinants of tipping behavior: Evidence from US restaurants*: South Dakota State University.

Kock, N. (2015). Common method bias in PLS-SEM: A full collinearity assessment approach. *International Journal of e-Collaboration (ijec), 11*(4), 1-10.

Kruger, M. and Saayman, M. (2016). The dining and tipping behaviour of Black South Africans: a segmentation approach. *Southern African Business Review, 20*(1), 336-364.

Kwortnik Jr, R. J. and Thompson, G. M. (2009). Unifying service marketing and operations with service experience management. *Journal of service research, 11*(4), 389-406.

Latif, K. F., Pérez, A., and Sahibzada, U. F. (2020). Corporate social responsibility (CSR) and customer loyalty in the hotel industry: A cross-country study. *International Journal of Hospitality Management, 89*, 102565.

Lynn, M. and McCall, M. (2000). Gratitude and gratuity: a meta-analysis of research on the service-tipping relationship. *The Journal of Socio-Economics, 29*(2), 203-214.

Lynn, M. (2009). Individual differences in self-attributed motives for tipping: Antecedents, consequences, and implications. *International Journal of Hospitality Management, 28*(3), 432-438.

Lynn, M. (2015a). Explanations of service gratuities and tipping: Evidence from individual differences in tipping motivations and tendencies. *Journal of Behavioral and Experimental Economics, 55*, 65-71. doi: 10.1016/j.socec.2015.01.002

Lynn, M. (2015b). Service gratuities and tipping: A motivational framework. *Journal of Economic Psychology, 46*, 74-88.

Lynn, M. (2016). Why are we more likely to tip some service occupations than others? Theory, evidence, and implications. *Journal of Economic Psychology, 54*, 134-150.

Lynn, M. and Ni, X. (2022). The effects of tip distribution policies: Servers' keeping vs sharing/pooling tips affects tippers' sentiments but not tip-giving. *International Journal of Hospitality Management, 100*, 103087. doi: 10.1080/00036840601131813

Lynn, W. M. (2006). Tipping in restaurants and around the globe: An interdisciplinary review.

Parrett, M. (2006). An analysis of the determinants of tipping behavior: A laboratory experiment and evidence from restaurant tipping. *Southern Economic Journal*, 489-514. doi: 10.2307/20111903

Saayman, M. (2014). To tip or not to tip. *African Journal of Hospitality, Tourism and Leisure, 3*(2), 1-15.

Saayman, M., and Saayman, A. (2015). Understanding Tipping Behaviour—An Economic Perspective. *Tourism Economics, 21*(2), 247-265.

Saunders, S. G. and Lynn, M. (2010). Why tip? An empirical test of motivations for tipping car guards. *Journal of Economic Psychology, 31*(1), 106-113. doi: 10.1016/j.joep.2009.11.007

Stehlik-Barry, K. and Babinec, A. J. (2017). *Data analysis with IBM SPSS statistics*: Packt Publishing Ltd.

Tuğba, P. (2020). The Tip Perception of the Hotel Employees: Wage or Reward? *Ege Academic Review, 20*(3), 209-220.

Webb, D. J., Green, C. L., and Brashear, T. G. (2000). Development and validation of scales to measure attitudes influencing monetary donations to charitable organizations. *Journal of the academy of marketing science, 28*(2), 299-309.

Were, S. and Miricho, M. (2020). The Tipping Consequence on Hospitality's Restaurant Food and Beverage Service Responsiveness in Kisumu County–Kenya. doi: https://doi.org/10.18510/ijthr.2020.712

Were, S. O., Miricho, M. N., and Maranga, V. N. (2021). Pragmatic restaurant tipping in star-rated hotels in Kenya. *Research in Hospitality Management, 11*(3), 255-261.

Xu, J. B. (2010). Perceptions of tourism products. *Tourism Management, 31*(5), 607-610.

Zou, S. and Migacz, S. J. (2022). Why service recovery fails? Examining the roles of restaurant type and failure severity in double deviation with justice theory. *Cornell Hospitality Quarterly, 63*(2), 169-181.

Ernest Alang Wung, Mr., PhD Candidate
University of Dschang,
Department of Economic policy analysis
PO Box 96, Dschang, Cameroon
+237 676 412 959
ernest.alang@univ-dschang.org

Roger Tsafack Nanfosso, Full Professor, Lecturer
University of Dschang
Department of Economic policy analysis
PO Box 96, Dschang, Cameroon
+237 677 580 278
roger.tsafack-nanfosso@univ-dschang.org