

## ASSOCIATIONS BETWEEN MOTIVATION AT FAST FOOD RESTAURANTS IN SRI LANKA AND HUMAN CAPITAL INDICATORS WITHIN THE INTEGRATED REPORTING FRAMEWORK

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### Abstract

**Research relevance:** This research is relevant as it addresses a critical gap in understanding how specific human capital indicators influence employee motivation in the fast-food industry, a sector characterised by high turnover and performance pressure. By applying the Integrated Reporting (IR) framework, the study provides practical insights for aligning non-financial indicators with employee engagement strategies. The findings can support decision-makers in developing targeted human capital initiatives that enhance motivation, productivity, and long-term value creation.

**Research goal:** The research aimed to identify which human capital indicators are associated with employee motivation in fast food restaurants in Sri Lanka within the integrated reporting framework.

**Research methods:** This study employed a quantitative survey method to examine the association between human capital indicators and employee motivation in Sri Lankan fast food restaurants, using the Integrated Reporting Framework. A structured questionnaire, based on key performance indicators developed by Uzule et al. (2024), was distributed to 106 employees. The questions focusing on key performance indicators and staff motivation were measured on the 5-point Likert scale. Data were analysed using descriptive statistics and Spearman's rho correlation to identify significant associations between human capital factors and employee motivation.

**Main findings:** The study revealed that employee motivation and satisfaction were at a moderate level, with average scores of 2.93 and 3.02 on a 5-point scale. Among the eight human capital indicators assessed, communication and value creation in companies received the highest average ratings from respondents. Correlation analysis using Spearman's rho showed significant positive associations between motivation and five indicators: value creation in companies, communication, sustainability, performance, and financial aspects. In contrast, employee competences, risk estimation, and employee well-being did not show statistically significant associations with motivation in this context.

**Originality / Value / Practical implications.** This research explores the relationship between human capital indicators and employee motivation within the fast-food industry in Sri Lanka, using the Integrated Reporting Framework. The findings reveal that communication, value creation, and sustainability are key drivers of motivation, while traditional factors like employee competencies and well-being show weaker associations. The study contributes to the development of IR by highlighting motivation as a measurable and strategic component of human capital performance.

**Keywords:** human capital indicators; integrated reporting; fast food restaurants; Sri Lanka.

**JEL codes:** M21; M41; L83.

## **Introduction**

The fast-food industry noticeably contributes to economic development in Sri Lanka. It is expected to contribute \$1.26 billion to the GDP by 2026, representing 1.84% of the national economy (Statista, 2024). Consumption of fast food in Sri Lanka increases (Aruppillai & Godwin Phillip, 2015). Companies compete for customer loyalty and staff retention. So, effective human capital management becomes a vital strategy for sustaining competitiveness in this sector (Dassanayake, 2023; Nirmani et al., 2017). Human capital is essential for fostering innovation, enhancing stakeholder engagement, and ensuring long-term value creation (Ma et al, 2023; Valenti et al, 2023). This view is consistent with Sustainable Development Goal 8 “Economic Growth and Decent Workplace”, which postulates a relationship between economic development and the well-being of staff (United Nations Global Goals, n.d.). Among various factors stimulating human capital development is staff motivation.

Motivated employees are more committed to achieving organisational goals, demonstrate initiative, and are willing to contribute to the company’s development. When individuals experience an intrinsic drive to perform well, they tend to exhibit higher levels of productivity and efficiency, which in turn positively influences business performance. Moreover, employee motivation is a key factor in reducing turnover, as workers who are satisfied and feel valued for their contributions are less likely to seek employment elsewhere (Mahmoud et al., 2020). This helps minimise recruitment and training costs associated with high staff attrition. Additionally, a motivated workforce fosters a more positive and collaborative work environment, strengthening team cohesion and cooperation. In competitive business settings, motivated employees represent a critical competitive advantage, as they not only focus on achieving results but also enhance organisational adaptability and responsiveness to market changes (Nawaz et al., 2018).

Measurement of staff motivation can be conducted within various frameworks. Among such ones is the integrated reporting framework (henceforth - <IR>) because it includes the human capital of organisations. This framework aims to represent human capital as part of the overall business operations, thus connecting financial and non-financial information (Uzule, 2023; Williams & Lodhia, 2021). Uzule et al. (2024) identified human capital factors and key performance indicator areas within <IR>. The aim of this research was to identify which human capital indicators are associated with employee motivation in fast food restaurants in Sri Lanka within the integrated reporting framework. The expected results of the research will demonstrate that key human capital indicators, such as well-being, job satisfaction, and training, are associated with staff motivation. The aim will be achieved via a survey of employees of fast-food restaurants in Sri Lanka. The study contributes to the development of the integrated reporting framework as it empirically links specific human capital indicators to employee motivation. It highlights the importance of measuring motivation as part of human capital performance, helping companies understand how non-financial factors support long-term value creation.

## **Literature Review**

Motivation is a multidimensional concept. Motivation can be broadly understood as the psychological process that initiates, directs, and sustains goal-oriented behaviour. In organisational contexts, it represents a fundamental factor influencing employee effort, performance, and satisfaction. Although the conceptualisation of motivation varies across theoretical frameworks, it is generally recognised as a critical determinant of employee behaviour and productivity (Ryan & Deci, 2000). In service industries, where employees are the primary interface between the organisation and its customers, motivation assumes an even more central role.

The importance of employee motivation in service industries is well-documented. Firstly, employee motivation is directly linked to service quality and customer satisfaction. Since frontline employees represent the organisation in direct interactions with customers, their motivation significantly shapes the customer experience (Khuong & Linh, 2020; Sibonde & Dassah, 2021). Motivated employees tend to be more engaged and emotionally invested in their roles, which enhances both the perceived and actual quality of service delivery. Furthermore, motivation positively influences individual performance

and organisational commitment. Employees who are intrinsically or extrinsically motivated are more likely to exhibit higher levels of effort, reliability, and alignment with organisational goals, which ultimately contributes to increased customer loyalty (Alam et al., 2020; Yoopetch et al., 2021). This is particularly important in competitive service environments, where customer retention is closely tied to employee behaviour.

Another key aspect is the role of motivation in ensuring consistency and reliability in service provision. Sustained motivation fosters ongoing engagement and helps maintain service standards over time (Paais & Pattiruhu, 2020; Sibonde & Dassah, 2021). High levels of motivation are also associated with improved employee retention. Motivated individuals are less likely to seek alternative employment, thereby reducing organisational turnover rates and associated costs related to recruitment and training (Ahmed et al., 2023; Paais & Pattiruhu, 2020). In addition, motivation serves as a catalyst for creativity and innovation in service delivery. Employees who are motivated are more likely to engage in proactive problem-solving and contribute innovative ideas, which is vital in dynamic, customer-oriented industries (Sibonde & Dassah, 2021; Yoopetch et al., 2021). Effective teamwork and communication, which are essential for coordinated service delivery, are also enhanced by employee motivation (Paais & Pattiruhu, 2020; Sibonde & Dassah, 2021). Finally, a motivated workforce supports long-term organisational growth and sustainability. High motivation levels contribute to consistent performance, a strong service culture, and a positive reputation, all of which are necessary for maintaining a competitive advantage in the service sector (Ahmed et al., 2023; Yoopetch et al., 2021).

Fast-food restaurants represent a unique segment within the service industry, characterised by high-speed operations, standardised procedures, demanding customer flows, and comparatively low job autonomy. These conditions place considerable physical and emotional strain on employees, making motivation a critical factor in maintaining productivity and service quality. Unlike other service sectors, fast-food employees often work in high-pressure environments with repetitive tasks, limited career progression opportunities, and high supervisory control, which can intensify demotivation and turnover if not managed effectively. Moreover, the fast-food sector traditionally experiences some of the highest global turnover rates, amplifying the importance of understanding what motivates employees to remain committed, engaged, and satisfied in their roles. Therefore, focusing specifically on fast-food employees provides an opportunity to evaluate how established motivation theories manifest in a context marked by operational intensity, workforce instability, and heightened customer expectations.

Measuring staff motivation, including in fast-food restaurants, can be completed in various ways; however, it tends to proceed through the prism of human capital. Human capital refers to the skills, knowledge, experience, and attributes that employees bring to their roles, which collectively drive innovation, productivity, and competitive advantage. The motivation factors, such as commitment, self-efficacy, career development, and recognition, are integral to building and sustaining human capital. By analysing human capital indicators, companies can better understand their workforce's strengths and identify areas for improvement, helping to drive strategic decisions that enhance performance and long-term value (Bali, 2017).

Human capital can be assessed using various indicators, which generally fall into two broad categories: indicator-based measures and modern monetary-based measures. These include qualitative and quantitative metrics such as employee turnover rates, absenteeism, training hours, and performance reviews. On the one hand, these indicators provide insights into how well the organisation is managing its human capital by tracking engagement, development, and retention. They align with theories like Herzberg's Two-Factor Theory, where employee satisfaction and recognition are seen as motivators. For example, high levels of recognition and career development opportunities (key motivator factors) would be reflected in lower turnover rates and higher employee engagement, thus indicating strong human capital. On the other hand, modern approaches to human capital measurement, such as those described by Fraumeni and Liu (2020), emphasise the monetary value of human capital by assigning a financial figure to the skills, productivity, and future contributions of employees. These measures often consider the cost of replacing an employee, the return on investment from training, and the overall economic value added by the workforce. Monetary-based measures are closely tied to Vroom's Expectancy Theory, as they highlight the return employees provide in exchange for organisational investment in their growth, training, and motivation. In sum, human capital indicators, whether focusing

on qualitative or monetary measures, offer a view of how motivation factors translate into the strength and potential of an organisation's workforce.

Among the various frameworks developed to measure human capital, one of the most comprehensive and strategically aligned models is the Integrated Reporting (<IR>) framework. Unlike traditional reporting systems, the <IR> framework aims to demonstrate how six forms of capital, including human capital, contribute to long-term value creation through integrated thinking, transparency, and stakeholder engagement (IR, 2021; Kuzmina-Merlino & Abdurakhmanova, 2024; Uzule et al., 2024). By merging elements of conventional financial reporting with environmental, social, and governance (ESG) dimensions, <IR> offers a holistic view of organisational performance (Williams & Lodhia, 2021). This integration is especially relevant for stakeholders (IR, 2021), such as investors, employees, and regulators, who seek deeper insights into a company's resilience, adaptability, and commitment to sustainability. As noted by Chouaibi et al. (2021), this approach enhances stakeholder trust and supports more informed decision-making by illustrating the interplay between financial and non-financial value drivers.

Human capital indicators within the <IR> framework are critical because they capture the workforce's contribution to organisational success (Uzule et al., 2024). These indicators encompass metrics related to employee skills, engagement, development, and overall well-being, thereby highlighting how an organisation manages its most essential asset – employees. By incorporating such indicators, integrated reporting not only reflects the organisation's investment in human resources but also demonstrates how factors, such as employee motivation, retention, and professional growth, drive long-term performance and sustainability. The inclusion of these metrics signals a company's commitment to fostering a positive workplace culture and supporting employee development, both of which are increasingly recognised as central to sustainable value creation.

Despite the importance of human capital in <IR>, there remains a notable gap in the standardisation and identification of key performance indicators (KPIs). Uzule et al. (2024) emphasise that the lack of a unified approach for measuring human capital within <IR> limits organisations' ability to consistently track and manage these indicators. As Uzule et al. (2024) argue, developing a standardised and widely accepted set of human capital KPIs within <IR> would enhance organisational capacity to assess workforce effectiveness and promote data-driven human resource strategies within <IR>. In response to this gap, Uzule et al. (2024) propose a categorisation of human capital indicators into six distinct groups, based on a systematic analysis of key concepts across existing academic and industry literature. These groups aim to provide a comprehensive framework for assessing and influencing employee motivation and performance. The 6 identified categories are the following:

- Employee Competences – including indicators such as skill relevance, quality of training, and alignment of education with job performance.
- Performance – measured through the delivery of innovations, improvements in service or product quality, and general output.
- Risk Estimation – encompassing turnover rates, compliance with ethical and operational standards, and protocol adherence.
- Financial Aspects – referring to employee-related costs, investments in development, and performance-based incentives.
- Employee Well-Being – capturing satisfaction, organisational commitment, growth opportunities, and respect for employee rights.
- Sustainability – covering equal opportunity, employee engagement in decision-making, and long-term talent management strategies.

These categories reflect a multidimensional understanding of human capital, emphasising not only technical capabilities and productivity but also psychosocial and organisational dynamics. According to Uzule et al. (2024), various tools, such as employee surveys and perception-based assessments, can be employed to evaluate how individuals experience these six dimensions in their work environments. Understanding employees' subjective responses to these factors is crucial, as it provides actionable insights into what enhances or undermines motivation at the workplace.

This expanded and categorised approach represents a significant step toward operationalising human capital within the <IR> framework. It supports the development of a standardised, empirically grounded set of indicators that align closely with organisational performance and employee well-being, thus bridging the gap between reporting theory and real-world application. Therefore, this research focuses on the verification of this approach in a specified business context – the fast-food industry in Sri Lanka.

While the human capital KPI categories proposed by Uzule et al. (2024) offer a structured and comprehensive classification of indicators relevant to workforce management, their framework is intentionally broad and not specifically designed to explain employee motivation. As such, it remains uncertain whether these general human capital dimensions: staff competences, performance, risk, financial aspects, well-being, and sustainability—can adequately reflect motivational factors within particular organisational settings. Nevertheless, because these KPIs encompass many elements that are theoretically linked to motivation (such as development opportunities, recognition, working conditions, or retention-related risks), it is plausible that they could provide a useful basis for measuring or interpreting employee motivation in more demanding environments such as fast-food restaurants. This possibility is especially relevant given the sector’s characteristic challenges, such as high turnover, intensive workloads, and limited job autonomy, which may cause motivation to manifest strongly across several of the KPI categories identified by Uzule et al. (2024). Therefore, the present study extends their work by examining whether these KPI areas can be meaningfully applied to assess staff motivation within the fast-food industry in Sri Lanka. In doing so, the research contributes to understanding how a general integrated reporting framework may be adapted to capture the motivational dynamics of a specific, labour-intensive service context.

### **Research Methodology**

The aim of this research was to identify which human capital indicators are associated with employee motivation in fast food restaurants in Sri Lanka, based on the integrated reporting framework. A questionnaire was developed based on the analysis of human capital and employee motivation of Abbas et al. (2022), Bohórquez et al. (2022), Uzule (2023) and Uzule et al. (2024). Uzule et al. (2024) developed key performance indicators (henceforth – KPIs) for human capital for integrated reporting, and this research used their KPIs for evaluating human capital importance at fast food restaurants in Sri Lanka. These KPIs were evaluated in a survey to determine which human capital indicators are considered to contribute to employee motivation in fast food restaurants in Sri Lanka.

The questionnaire contained 46 questions, of which 37 questions related to determining human capital indicators affecting employee motivation, 1 question focused on staff motivation, 1 question on staff satisfaction, and the remaining ones collected background information on the survey participants. The questions related to staff motivation, staff satisfaction and human capital indicators were evaluated on the Likert scale 1-5, with 1 for the lowest relevance of the response and 5 for the highest degree of relevance of the response. The questions related to the human capital areas of Uzule et al. (2024): employee competences, performance (inclusive of communication), risk estimation, financial aspects, employee well-being and sustainability (inclusive of value creation).

**Table 1. Questionnaire statements (questions) on human capital indicators** (Source: Created by the authors)

<b>Human capital area/factor</b>	<b>Questionnaire statements</b>
Employee Competences	<ul style="list-style-type: none"> <li>– The relevance of employee skills and knowledge contributes significantly to sustainable performance in my company.</li> <li>– The quality of employee training is essential for value creation in my company.</li> <li>– The regularity of employee training plays an important role in staff motivation in my company.</li> </ul>
Employee performance	<ul style="list-style-type: none"> <li>– The quality of employee performance is crucial for staff motivation in my company.</li> <li>– The generation of new ideas by employees significantly supports value creation in my company.</li> </ul>
Risk Estimation	<ul style="list-style-type: none"> <li>– The employee turnover rate impacts staff motivation in my company.</li> <li>– Compliance with performance protocols or codes of ethics supports value creation in my company.</li> </ul>

Financial Aspects	<ul style="list-style-type: none"> <li>- Employee-related costs are important factors in value creation in my company.</li> <li>- Investment in employee development contributes significantly to sustainable performance in my company.</li> </ul>
Employee Well-being	<ul style="list-style-type: none"> <li>- Employee well-being is essential for value creation in my company.</li> <li>- Employee job satisfaction plays a significant role in value creation in my company.</li> <li>- Employee commitment and engagement are key to value creation in my company.</li> <li>- Opportunities for employee growth contribute to staff motivation in my company.</li> <li>- Observance of employee rights supports staff motivation in my company.</li> <li>- Employee physical health is important for value creation in my company.</li> <li>- Employee mental health is important for value creation in my company.</li> </ul>
Sustainability	<ul style="list-style-type: none"> <li>- The current value of employees is recognised as important in my company.</li> <li>- Employee competencies affect staff motivation in my company.</li> <li>- Observance of equal opportunity principles is important in my company.</li> <li>- Employee participation in decision-making contributes to value creation in my company.</li> <li>- Attracting new talent is important for sustaining value in my company.</li> <li>- Identifying and retaining talent supports value creation in my company.</li> <li>- Developing employee competencies and knowledge contributes to staff motivation in my company.</li> </ul>
Communication	<ul style="list-style-type: none"> <li>- Positive relationships among colleagues contribute to value creation in my company.</li> <li>- Strong relationships between employees and management support value creation in my company.</li> <li>- Team cohesion is essential for staff motivation in my company.</li> <li>- Trust between employees plays a critical role in staff motivation in my company.</li> <li>- Harmonious interpersonal relationships support sustainable performance in my company.</li> </ul>
Value Creation in Companies	<ul style="list-style-type: none"> <li>- Value creation is fundamental to the sustainability of my company.</li> <li>- Staff motivation is important for value creation within the company.</li> <li>- Profit is the most important element of value creation in my company.</li> <li>- Employees are the most important element of value creation in my company.</li> <li>- Customers are the most important element of value creation in my company.</li> <li>- Leadership is the most important element of value creation in my company.</li> <li>- Innovation is the most important element of value creation in my company.</li> <li>- Technology and digitalisation are key elements of value creation in my company.</li> <li>- Alignment with market needs is the most important aspect of value creation in my company.</li> </ul>

The survey was conducted anonymously in Sri Lanka. The target groups included fast-food restaurants operating in the country. Initial outreach was conducted through personal contacts within the fast-food industry. Personal contacts were asked to connect the first author with additional participants in their professional networks, enabling access to a large number of employees across different companies. The survey was conducted in Autumn 2024.

The research employed descriptive statistics and correlation analysis to examine the data. Correlation analysis was selected as a key method because the primary objective was to assess the strength and direction of relationships between various human capital indicators, such as employee well-being, productivity, and growth opportunities, and employee motivation. This method provides a clear and interpretable measure, which is the correlation coefficient (Spearman's rho), to quantify the association between two variables. Its relative simplicity made it well-suited to the study's exploratory nature, allowing for the effective identification and communication of meaningful patterns in the data. All statistical analyses were conducted using Microsoft Excel and IBM SPSS Statistics.

### **Research Results**

In total, 106 employees participated in the study. The survey participants were of different age groups, of whom 51 % were males, and 49 % females. The largest respondent age group included participants of 31 to 50 years old. The majority of the participants (almost 62%) completed secondary education, college or undergraduate studies at university. Participants' duration of employment differed, with the majority of them having worked for 3-4 years. Finally, participants held various positions. The largest

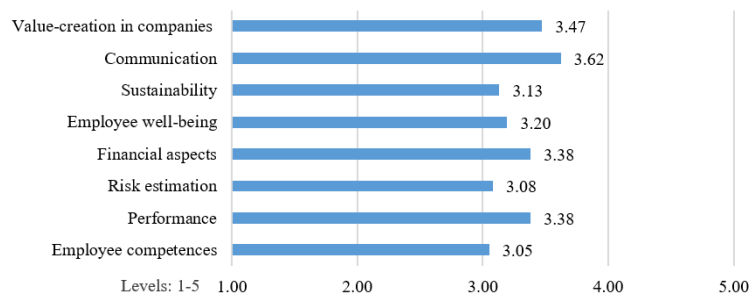
group, 26%, were front-line employees, such as waiters. Kitchen staff made up 22%, highlighting their critical role in fast-food operations. Service workers, such as dishwashers, accounted for 17%, and administrative staff represented 15%. Managers comprised 7%, a small yet vital group for organisational management. Maintenance personnel, including plumbers, made up 8%, and another 5% indicated they performed other duties. This distribution provides valuable insights into the diverse roles within the fast-food industry. Thus, participants of the survey had various profiles, which ensured diversity in the participant sample representation.

Then, the authors calculated the average levels of staff motivation and satisfaction, which resulted in 2.93 and 3.02 on a 5-point scale, respectively. This confirms a moderate level of both motivation and satisfaction among the surveyed groups.

Next, the authors calculated the mean values of the groups of the different human capital indicators (Employee Competencies, Performance, Risk Estimation, Financial Aspects, Employee Well-being, Sustainability, Communication, Value Creation in Companies). The mean values were calculated as follows:

$$Mean = \frac{\text{Sum of all evaluations per group of indicators}}{\text{Number of respondents (N=106)}} \quad (1)$$

The graphically presented descriptive statistics below illustrate the results of the mean values calculations from formula 1. The average scores for the key categories answering the question of areas of particular importance regarding employee management in companies in relation to the value that companies assign to human capital from the perspective of the human capital value that employees bring to companies, show the level of importance attached to various human capital indicators in fast-food companies in Sri Lanka (see Fig.1).



**Fig. 1. Mean values per group of human capital indicators, N=106** (Source: Created by the author)

The results presented in Figure 1 indicate that all human capital indicator groups were rated at a moderate level on a 1–5 scale, with mean values ranging from 3.05 to 3.62. Communication (3.62) received the highest score, highlighting its importance in fostering teamwork and collaboration, particularly in service-oriented industries. Value Creation in Companies (3.47) followed, reflecting recognition of employees' role in delivering long-term organisational value. Performance and Financial Aspects (both 3.38) were rated moderately, suggesting a balanced focus on employee output and investment. Employee Well-being (3.20) and Sustainability (3.13) were given slightly lower priority, indicating that while these areas are acknowledged, they may not yet be central to organisational strategy. The lowest-rated categories - Risk Estimation (3.08) and Employee Competences (3.05) - suggest limited emphasis on structured risk management and ongoing skills development. Overall, the data reveal a tendency to prioritise interpersonal dynamics and value delivery, while technical competencies and risk-related factors receive comparatively less attention.

To perform the correlation analysis, it was first necessary to examine the normality of the data distribution. The Kolmogorov–Smirnov test was used to assess whether each variable followed a normal distribution. The results indicated that most variables were not normally distributed, with the exception of Employee Well-being ( $p = .092$ ) and Value Creation in Companies ( $p = .165$ ), both of which had  $p$ -values greater than the significance threshold of 0.05 (see Table 2). This indicates that these two variables do not significantly deviate from normality. In contrast, the remaining variables had  $p$ -values

below 0.05, which indicates statistically significant deviations from normality, and thus a non-normal distribution.

**Table 2. Normality check (Kolmogorov-Smirnov test)** (Source: Created by the authors)

Normality results	Motivation	Employee competences	Performance	Risk estimation	Financial aspects	Employee wellbeing	Sustainability	Communication	Value creation in companies	
N	106	106	106	106	106	106	106	106	106	
Normal Parameters <sup>a,b</sup>	Mean	4.2453	3.0506	3.3821	3.0802	3.3821	3.1959	3.1322	3.6226	3.4732
	Std. Deviation	1.28590	.40233	.58778	.46361	.60770	.28705	.34204	.60095	.52044
Most Extreme Differences	Absolute	.170	.182	.223	.248	.198	.120	.150	.160	.108
	Positive	.170	.182	.223	.248	.198	.120	.150	.124	.088
	Negative	-.127	-.139	-.145	-.214	-.152	-.119	-.081	-.160	-.108
Kolmogorov-Smirnov Z	1.750	1.875	2.299	2.552	2.033	1.241	1.549	1.642	1.116	
Asymp. Sig. (2-tailed)	.004	.002	.000	.000	.001	.092	.017	.009	.165	

a. Test distribution is Normal.

b. Calculated from data.

Given the non-normal distribution of the data, the Spearman correlation coefficient was used to assess relationships between employee motivation and other human capital indicators (see Table 3).

**Table 3. Correlation test of Spearman** (Source: Created by the authors)

Correlation results	Motivation	Employee competences	Performance	Risk estimation	Financial aspects	Employee wellbeing	Sustainability	Communication	Value creation in companies	
Motivation	Correlation Coefficient	1.000	.001	.345**	-.030	.252**	.122	.402**	.669**	.725**
	Sig. (2-tailed)	.	.994	.000	.761	.009	.214	.000	.000	.000
	N	106	106	106	106	106	106	106	106	106
Employee competences	Correlation Coefficient	.001	1.000	.271**	-.067	.058	.041	.025	.029	.027
	Sig. (2-tailed)	.994	.	.005	.497	.553	.678	.801	.770	.781
	N	106	106	106	106	106	106	106	106	106
Performance	Correlation Coefficient	.345**	.271**	1.000	-.047	.334**	.255**	.294**	.262**	.265**
	Sig. (2-tailed)	.000	.005	.	.630	.000	.008	.002	.007	.006
	N	106	106	106	106	106	106	106	106	106
Risk estimation	Correlation Coefficient	-.030	-.067	-.047	1.000	.011	-.039	.067	-.105	.012
	Sig. (2-tailed)	.761	.497	.630	.	.913	.693	.498	.282	.906
	N	106	106	106	106	106	106	106	106	106
Financial aspects	Correlation Coefficient	.252**	.058	.334**	.011	1.000	.223*	.237*	.085	.267**
	Sig. (2-tailed)	.009	.553	.000	.913	.	.022	.015	.385	.006
	N	106	106	106	106	106	106	106	106	106
Employee wellbeing	Correlation Coefficient	.122	.041	.255**	-.039	.223*	1.000	.347**	.049	.234*
	Sig. (2-tailed)									

	Sig. (2-tailed)	.214	.678	.008	.693	.022	.	.000	.621	.016
	N	106	106	106	106	106	106	106	106	106
	Correlation Coefficient	.402**	.025	.294**	.067	.237*	.347**	1.000	.216*	.344**
Sustainability	Sig. (2-tailed)	.000	.801	.002	.498	.015	.000	.	.026	.000
	N	106	106	106	106	106	106	106	106	106
	Correlation Coefficient	.669**	.029	.262**	-.105	.085	.049	.216*	1.000	.708**
Communication	Sig. (2-tailed)	.000	.770	.007	.282	.385	.621	.026	.	.000
	N	106	106	106	106	106	106	106	106	106
	Correlation Coefficient	.725**	.027	.265**	.012	.267**	.234*	.344**	.708**	1.000
Value creation in companies	Sig. (2-tailed)	.000	.781	.006	.906	.006	.016	.000	.000	.
	N	106	106	106	106	106	106	106	106	106

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

The analysis revealed several statistically significant positive correlations ( $p < 0.05$ ) between motivation and specific variables. Value Creation in Companies showed the strongest correlation with motivation ( $\rho = 0.725$ ,  $p < 0.001$ ), indicating that employees are more motivated when they perceive their contributions as directly influencing the company's success, such as through profitability, innovation, or customer impact. Communication also demonstrated a strong positive correlation ( $\rho = 0.669$ ,  $p < 0.001$ ), suggesting that trust, collaboration, and strong relationships with colleagues and management play a key role in enhancing motivation, particularly in high-pressure environments like fast food. A significant positive correlation was also observed with Sustainability ( $\rho = 0.402$ ,  $p < 0.001$ ), indicating that practices such as promoting equal opportunities, involving employees in decision-making, and talent development positively influence motivation. Performance ( $\rho = 0.345$ ,  $p < 0.001$ ) was another important factor, highlighting the role of productivity, service quality, and employee recognition in fostering motivation. In industries where speed and efficiency directly affect outcomes, motivated employees tend to be more engaged when their efforts are visibly linked to performance success. Financial Aspects also correlated positively with motivation ( $\rho = 0.252$ ,  $p = 0.009$ ), suggesting that investments in employee development and fair consideration of labour-related costs enhance employees' sense of value and engagement. This is particularly relevant in sectors with high turnover, where training and financial recognition can support retention and commitment.

However, no significant correlations were found between motivation and Employee Competences, Risk Estimation, or Employee Well-being, indicating that, while these areas are important, they may not directly influence motivation levels within the surveyed fast-food context.

## Conclusion

This study aimed to identify which human capital indicators are associated with employee motivation in fast food restaurants in Sri Lanka, based on the integrated reporting (IR) framework. Drawing on key performance indicators proposed by Uzule et al. (2024), the research used a structured questionnaire to evaluate how employees perceive the role of various human capital dimensions in influencing their motivation. The results showed that among the eight examined indicators, communication and value creation in companies were rated the most important by respondents, followed by performance and financial aspects. Through correlation analysis using Spearman's rho, five human capital dimensions were found to have statistically significant positive relationships with employee motivation: value creation in companies, communication, sustainability, performance, and financial aspects. These results suggest that employees are more motivated when they perceive their work as contributing to the company's success, when internal communication and collaboration are strong, and when the organisation supports equal opportunities, development, and recognition of performance. In contrast,

employee competences, risk estimation, and employee well-being did not show significant correlations with motivation in this context. This implies that while these factors may be organizationally important, they do not appear to directly influence motivation among fast food workers in Sri Lanka.

This study has several limitations that should be acknowledged. First, the data were collected through self-reported questionnaires, which may be influenced by respondent bias or social desirability effects. Second, the sample was limited to employees from fast food restaurants in Sri Lanka, which may restrict the generalizability of the findings to other sectors or cultural contexts. Third, the use of Likert-scale data, while appropriate for perception-based research, limits the precision of measurement and may affect the robustness of statistical methods such as regression. Additionally, although the study was grounded in the integrated reporting framework, it focused on perceived associations rather than actual implementation of human capital practices by employers. Future research could address these limitations by using mixed methods approaches, expanding the sample to include other service industries or geographic regions, and exploring the role of managerial practices and organisational policies in applying human capital indicators to enhance motivation. Longitudinal studies could also provide insights into how changes in human capital strategies impact motivation over time.

Overall, the findings contribute to the understanding of how human capital indicators, particularly those rooted in the integrated reporting framework, relate to employee motivation. The results highlight the importance of fostering a communicative, inclusive, and value-driven work environment as a means to improve staff motivation in the high-turnover, performance-intensive fast-food sector.

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