

## Carbon Surcharges on Air Travel Budgets: Peer Visibility Effects in Pakistani Multinationals

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### Abstract

*The paper analyses the effects of carbon surcharges to the budgets of air travelling in multinational corporations in Pakistan, by going to peer visibility effect. It is aimed that the paper will determine how the visibility of the cost of carbon emission to its competitors in the corresponding industry will affect the decisions made by firms on the distribution of its resources on the aspect of travelling. The research is a quantitative study and it makes use of archived corporate data and survey data. This question is going to be answered by the study: what influence has the peer visibility of carbon surcharges on the way that the Pakistani multinationals allocate their air traveling budgets i.e., are the firms that face the peer pressure more likely to tighten their overspending or is it going to become more efficient? The study relied on the application of cross-sectional approach to survey since it involved survey interviews through questionnaire administration to 120 managers in different multi-national corporations that are established in Pakistan. The results of the research were acquired on transparency of carbon surcharge, travel policy of corporations, and budget funding approach. It was with the help of the regressive models that the statistical analysis of the hypotheses was conducted. The results pointed out that the relationship between peer visibility and degrading budgeted air travels due to interconnectedness of carbon surcharges was high. More specifically, the constituent firms with larger exposure towards peer visibility (i.e., those which pertain to more competitive industries) were likely to maintain low travelling costs. The research contributes to the understanding of environment and financially decision-making of companies with the corollaries that the peer visibility is a necessity to establish how the corporation is going to respond to environmental cost such as carbon surcharges. The given work is the first one which succeeded in analysing the phenomenon of peer visibility in the area of the carbon surcharges on the travel stipends in the context of Pakistani multinational firms.*

**Keywords:** Carbon Surcharge, Air Travel Budgets, and Peer Visibility, Multinationals, Environmental Costs, and Pakistan, Strategy

### Introduction

In the wake of the growing interest in environmental sustainability, corporations facing a worldwide environmental responsibility have been reconsidering the cost of air travel emitting carbon emissions as it is among the top contributors to the global carbon output. Companies are increasingly making efforts to ensure sustainability as part of their business models owing to stricter environmental laws stipulated by their respective governments and/or international agencies. The air travel in particular has been affected massively as even the carbon surcharges imposed by many regions on air travelling have compelled the multinational corporations to reframe their travelling costs. These surcharges which are aimed at defraying the environmental costs on the aviation have brought about financial difficulties on companies which use travelling extensively to ensure global presence.

The cost of carbon surcharge can be quite heavy to the multinational corporations that are involved in operating in the emerging economies such as Pakistan. These firms are caught between being environmentally responsible and being a competitor in an international economy. In addition the world stage and the need to keep a good corporate image on matters regarding sustainability has emerged to be a critical element in decision making. Companies should manage their traveling expenses without exceeding the standards of sustainability, upholding and preserving their image of staying on a global level. Therefore, the adjustment of carbon surcharges on air travel budgets is critical to investigate, especially when they are considered through the lens of multinational corporations in Pakistan as a country that has economy shaped by the global corporate activities (Johnson & Hauer, 2020).

Although the effect of such policies on the environment and cost has been bandied about innumerable times, little is known about how the firms in the emerging economies, in this case, Pakistan scale up to such policies. This literature gap shows that it is necessary to conduct a study that will be able to analyze how these companies change their policies in terms of resource allocation due to the environmental policy (Barber et al., 2021). One area, which has not been explored yet, is peer visibility; how the performance of the environment of one company appears to the competitors and stakeholders of the latter. In highly competitive industries, the exposure of sustainability practices in companies can influence the budgetary aspects of companies considerably because a company may be under possibly reference by companies not being competitive in their sustainability practices.

The peer visibility concept provides that firms in stiff competition industries will find it easier to invest in such sustainability initiatives like cutting on travel expenditure to accommodate the carbon surcharges in case it results in short-term cost. The visibility affects decision-making in the sense that firms are keen to ensure that their image is positive not only to be compliant but also as part of their corporate social responsibility (Liu et al., 2020). Businesses with extensive peer visibility will be more willing to spend resources in terms of sustainability practice, even listening to the last short-term financial welfare (Ng et al., 2020).

The behavioral operations theory (Hopp & Spearman, 2001) provides one with an understanding of how companies make their decision when there is outside performance pressure, like the competition visibility and this tends to affect their resource allocation process. In this theory, organizations make trade-offs between internal goals and external goals as exemplified by the expectations of the competitors. In the example of carbon surcharges, it is possible that companies cut down on budgets of air travel to carry out a long-term policy of matching industry standards and creating a positive corporate image.

The agency theory (Eisenhardt, 1989) further reveals that managerial decision-making is affected by the need to ensure that the relationships that the company has with the key external stakeholders such as competitors, investors, and customers are maintained. Managers might choose to emphasize the environment not because of the financial implications but as a way of responding to external pressure, particularly in situations where their peers will be available to peer review their success. As far as the air travel budgets process is concerned, the agency theory implies that the managers might be encouraged to manipulate the budgets to gain a better visibility and in order to show their firm as working towards sustainability.

**In accordance with these theoretical standpoints, the following hypotheses can be put forward:**

The higher the viability of a firm to its competitors the greater likelihood that the firm will cut down on their air travel budgets in response to carbon surcharges. In competitive industries where there are carbon surcharge policies, there is a higher likelihood that the firms would consider having stricter policies on budget reductions in relation to traveling requirements to meet the expectations with regard to sustainability.

The study seeks to understand the extent to which peer visibility has an effect on decision-making in a multinational corporation; taking the case of an emerging economy in Pakistan, where the carbon surcharges have a large effect in the air travel budget. The research will add to the debate about the role of an external scrutiny in the development of corporate financial operations and integration of sustainability in business decisions. This research will help to shed light on the situation as to how companies in competitive industries respond when faced with environmental cost implications.

Some of the important constructs in this study are carbon surcharge, air travel budgets and peer visibility which have an implication on how a multinational corporation will respond to the environmental cost by adjusting its level of expenditure on air travel. A carbon surcharge is an added fee levied on air travel to pay for the carbon emissions of the flights in order to encourage organizations to internalize externalities (Liu et al., 2019). As airlines are increasing their booking fees due to the demand in airplane tickets, the impact on businesses using air travel extensively, e.g., multinational corporations, is substantial, and companies are switching their travel policies (Patel & Khan, 2021).

Air travel budgets are the amount of money set aside by a company to cover the costs used in traveling by air, such as airfare, hotel stay and any other costs incurred during travelling. The costs of air travel incurred during business travel can account for a substantial proportion of business expenses in such industries as consulting, finance, and technology where such business travel is necessary (Liu et al., 2020). Carbon surcharges have also made it especially necessary that these companies maintain a close control in the area they spend money on travel, that sustainability goals and limits be balanced with financial limits.

Peer visibility can be defined as the ability of environmental practices taken by a company to be visible to other companies, stakeholders and the market place. Vulnerability to peers in the industry can put pressure on companies to engage in sustainability initiatives, including cutting down carbon pollution and revising air travel expenses, to prevent reputational loss (Liu et al., 2020). Publicity can often have the effect of inducing firms to conform to the set of industry practices, which may prove to be costly in the short-run (Barber et al., 2021).

The paper will also analyse the correlation of these constructs and determine the position of peer visibility in the decisions of making a budget on the basis of carbon surcharges that are to be made by the multinational companies with presence in emerging economies like Pakistan. This research will assist the corporate firms to navigate the limitations of the environmentally responsible financial operations in the business.



## **Literature Review**

Rising focus on environmental sustainability has triggered businesses globally to reform their operations especially where carbon emission is concerned. Aviation sector is one of the major contributors of carbon emission and this has been at the heart of this transition. The governments and international organizations have started regulating it to maximize on the restrictions to ensure that the costs of air travelling are increased leading to carbon surcharges on air travel. These fees are to compensate the environmental impact of flying, which has proven to be a challenge to the multinational companies that have to fly globally in order to conduct their business (Johnson & Hauer, 2020). Due to this, companies are finding it necessary to rethink their travel expenses to make room to meet this new expense.

In particular, the existence of multinational corporations in a country like Pakistan implies the problems in their own right. They have to strike the right balance between the need to be environmentally sustainable and the pressure on them to stay competitive in the globalized economy. Also, international exposure and pressure to maintain a good corporate image of sustainability have emerged to become crucial determinants of corporate decisions. This increased publicity makes businesses have to refocus their air travel expenses as they also have the requirements to be sustainable, thus it is a very challenging balancing act that needs mass strategic realignment (Barber et al., 2021).

The literature on the financial and environmental effects of carbon surcharge has been extensively studied yet a gap still exists on the adaptation of companies in emerging economies like Pakistan to the emergence of such policies. It is also life threatening since often the multinational firms in these regions find themselves facing different economic and regulatory environments than those in the more developed countries. Research has mainly been concerned with businesses in the West where sustainability initiatives are more developed. Consequently, there has been an inadequate consideration of how these organisations revise their resource allocation strategies in line with elements of environment regulation including carbon surcharges (Ng et al., 2020).

One thing, in these dynamics, is peer visibility. It is a fact that in ultra-competitive industries, operators of the trade tend to be very critical about the environmental friendliness of one given company. Some companies could be forced to follow the trend of sustainability like, cutting the air travel budget to make the necessary carbon surcharges so as to appear to be in line with the rest of the industry (Liu et al., 2020). According to this idea of peer visibility, the fact that firms in visible industries are watched in terms of their CSR and sustainability activities and practices makes them more prone to investing in sustainability, despite having to incur greater costs in the short term (Barber et al., 2021).

Behavioral operations theory (Hopp & Spearman, 2001) also offers insight into how to regard the context of the decision-making process in terms of external pressure (peer visibility). According to this theory, organizations must combine the internal goals, i.e., cost management, with what the outside world or the stakeholders demand, including competitors. With the carbon surcharges, companies can cut down air travel budgets as part of a long term policy to be in line with the industry standards and improve their corporate branding. Not only is this strategic choice determined by issues of finances but also it is a necessity to continuously stay competitive in the market.

Agency theory (Eisenhardt, 1989) expounds further on how managerial choices are depending upon stakeholder interests that are external. Managers entrusted with the responsibility of making decisions on behalf of the firm have the option of ensuring that the environmental performance is addressed in order to meet the demands of competitors, investors and customers. In cutthroat emerging industries, where one firm is likely to know what the other one is doing, managers can feel pressure to shift air travel budgets in an attempt to showcase the company as being committed on sustainability despite short-term increased expenditure. This is in agreement with the fact that corporate decisions are not always based purely on financial implications but to the necessity to ensure that there is a good relationship with external stakeholders.

The existing body of the literature on carbon surcharges, travel budgets, and peer visibility implies that this relationship is rather complex and revolves around the interplay between financial management and environmental responsibility. Firms in the industries with high peer visibility tend to invest in a sustainability-oriented business like cutting down the cost of air travelling to match industry practices and save face (Liu et al., 2020; Ng et al., 2020). The paper aims at further understanding of the correlation between this two aspects, especially in multinational companies that do business in emergent economies such as Pakistan. By reviewing how these businesses manage to travel using a reduced travel budget with the effect of carbon surcharge, the study will add up Song and Kubr, 2006 research on environmental costs of environmental policies.

Further, this study will respond to the dearth in the literature, i.e., study the importance of peer visibility on the corporate financial actions. This evidence may be of great use to any multinational company functioning in a competitive environment as it will help it to recognize how to meet its sustainability targets with maintaining the level of its financial performance. Besides, the study will be a step forward in the general discussion of the mechanisms of integration of sustainability in the corporate strategy and influence of external scrutiny on the business decision-making. With sustainability taking centre stage in the world of business in its various operations, it will be vital to learn what forces business corporations to form decisions regarding their environmental policies.

## Methodology

This study involves the multinational corporations (MNCs) in Pakistan especially that one which air transport is a fundamental aspect; those include technology, consultancy and financial services. The industries do not operate without largely depending on travel to meet the client agreements and hold international conferences as well as conduct business around the globe. Yet, in these industries there is the issue of sustainability management that companies have to deal with as environmental issues and regulations rise and put pressure on the ability to stay afloat in the competitive sea. This paper examines the reactions of MNCs in Pakistan to the carbon surcharges when determining their air travel budgets and the impact to the decision-making of such MNCs when there is peer visibility.

Primary data was obtained using a cross-sectional survey that was utilized to elicit responses of the study among 120 managers that participate in establishing travel budgets within 25 different multinational organizations. The survey was meant to measure the level of awareness of carbon surcharges, whether it had an effect on the budgeting decision and the effect of the sustainability of a competitor on the business budgeting decision. Besides the survey, archival financial data of

the firms would give an idea of the long-term implications on travel expenditure incurred as a result of the implementation of carbon surcharges.

In order to guarantee the statistical power, the G Power program was applied to work out a sample of 120 managers considering the medium-size effect (Cohen  $d = 0.5$ ) and the alpha level as 0.05. The sample composed of the managers of all levels: the middle managers, who are dealing with the day-to-day budget decisions, and (the) senior managers, involved in the strategy decision process. This heterogeneity enabled a thoughtful overview on tactical and strategic decision-making on means that were to be implemented following the policies of carbon surcharges.

The researchers used an array of items to elicit other pertinent constructs. Carbon Surcharge Awareness was measured by Likert scale (a 5-point scale) and considered to quantify how much managers knew about the environmental cost of air travel and in this regard carbon fuel surcharge. The Air Travel Budgets were evaluated through the assessment of the change in the amount of the budget used to cover air travel charges with emphasis on the cut-down the provision of carbon surcharges. Peer Visibility was used on a binary scale, that inquired whether managers knew on sustainability and practices of their competitors, i.e. whether managers knew who their competitors were in paying their carbon surcharges in their budgets or not, and whether they knew it, actually affected budgeting in their companies or not. In order to analyze the data, the study estimated the correlation between peer visibility and cutbacks of air travel budgets. Along with this, propensity score matching (PSM) was implemented in order to adjust on any possible bias by matching firms that had their peers visibility high, with those with low peer visibility on a basis of observed covariates including the size of the company and financial performance. This methodology assisted in ensuring that the analysis captured confounding variables to have a clearer expression of the influence that peer visibility would have on the air travel budget decisions.

The research was approved by the IRB of the university. The informed consent forms are given to the participants providing information about the purpose of the research and confidentiality of the responses given by the participants. All the information was safely kept on the basis of the ethical principles, and the participants were guaranteed that their answers will be utilized only in the academic ways.

## **Results**

The correlation between the regression equation and the reduced travel budget and the visibility of the peers was remarkably high and positive ( $\beta = 0.45$ ,  $p < 0.01$ ).

The reason why this happens is that 35 percent of the surveying firms reported that they were very aware of the carbon surcharger policies of the competitors.

The peer visibility of air travel had a negative correlation with the budgetary allocation and is highly correlated ( $-0.65$ ).

The reduction of the travel budget was associated with a high positive correlation with the carbon surcharge awareness ( $r = 0.58$ ).

Hypothesis Tests:

H1: Supported. These results are examined further through placebo checks and estimation robustness of the results as well.

H2: Supported. Having a higher level of peer visibility, the existence of firm in highly competitive industries was more likely to reduce its travel budgets as facing carbon surcharges (beta = -0.32,  $p < 0.05$ ).

## **Discussion**

The present study is relevant to the development of the behavioral operations theory as well as the agency theory since it presents some essential theories. Being subject to the internal needs that it bears in addition to the need of being subjected to demands that are imposed in it the behavioral operations theory (Hopp & Spearman, 2001) states that organizations are not entities which exist in vacuum; their mode of operation is subject to the whims of their needs as well as those which are imposed on them. The findings of the current study provide the given theory with the evidence regarding the ways in which the external factors such as peer perception might impact on the internal budgetary decisions of a company in the context of air transportation in the perspectives of the carbon surcharges. Where it is a competitive industry and there is a tendency of the firms to stop being obscure, their activities happen to fit in the sustainability concepts and ways and this in turn directly affects the able travel budgets of the firms. This indicates the reason as to why decision making within firms is dynamic hence, external competitive and environmental pressures might push firms to switch strategy regarding how they allocate resources.

It also expounds on the agency theory (Eisenhardt, 1989) whereby management of the managers is done on the interest of the stakeholders including the shareholders, regulators and even the competitors in the industry (Eisenhardt, 1989). Agency theory has been long occupying itself with principal-agent relationship in firm but in this research, the focus is on the impact of the external parties e.g competitors on the choices which are made by a manager. The results indicate that when there is a possibility that the firms can be visible to the rivals and other industrial players, the drive by the managers of the firm increases to the extent of alignment of the practices of firms in regards to its position on sustainability practices. The element of competition and competitiveness that comes with it forces the companies to take action of whatever nature in order to maintain their competitive advantage and image despite the reduction of expenses associated with air travel. This broadening of the agency theory justifies the reasons why the Alberts Lund Ski buffet sensation and observation are relevant to developing the action on corporate sustainability, namely, in those industries where accountability to the environment is increasingly appearing (Liu et al., 2020).

Additionally, within field of operations of the manager, this research is bringing several valuable concepts to the firms that offer services in competitive sectors and those of firms that are environmentally aware:

This transparency in the operation of companies with the cost of carbon surcharge need to be amplified as this would serve the positive effect of portraying great picture of the company in regard to reputation and to its sustainability. Transparency as far as the payment of carbon surcharge and the way in which it is integrated with business cost is concerned may be beneficial in enhancing the level of trust among stakeholders including the customers and financial



investors, among others. This may also be regarded as a competitive advantage as the corporation, which is seen to be making an effort to reduce its carbon footprint, will be attractive to both consumers and investors who have an environmental-consciousness (Ng et al., 2020). To elaborate on an example, the efforts to reduce emissions that relate to traveling with the use of cost-effective efforts can be published to help the establishment of the reputation of a sustainability leader within an industry.

According to the study, it is a chance that with the technological intervention, i.e. automated travel budget management tools, the efficiency rates may be increased dramatically, in terms of costs division involving in the travel. The carbon-monitoring tools will aid the companies in ensuring that their carbon surcharge is reduced with the potential of boosting business performance through monitoring the carbon-emissions as well as providing data-based results that guide on ways of reducing costs. The use of these tools in budget planning will assist the firms to ensure that the firms travel-policies are dosing the firms not only at the front of cost-management but also at the front of sustainability (Barber et al., 2021). In addition, technology would help the companies to improve monitoring of their performance in terms of environmental performance and make wise decision about the aspect to economize within the cost that depends on the travelling aspect.

Specifically, those organizations within developed economies may already possess superior sustainability policies and the implications of peer exposure may depend on the disparities in regulatory forces and social forces.

The firms should think about reducing the travel costs as means of transcending to the broader environment standards. The decrease in air travel prices due to carbon surcharges will enable the firms to show that they are interested in the sustainability and it might positively influence the brand image. This is all the more needed in regard to industries of this sort as technology, consulting and finance where the firms are meant to employ innovative and eco-friendly business approaches. As the issue of environmental responsibility intensifies across the globe, it will be relevant to balance the businesses with the objectives of sustainability to the interested companies aspiring to be competitive and socially responsible (Patel & Khan, 2021).

There are some boundary conditions which should be mentioned although the findings of the given research have their applicability. The researches were focused on the multinational companies that do business in the country of Pakistan, once developing economy, which is still emerging. This poses an implication on how much of the results may be inclined to firms that are located in developed economies where they can be treated differently with reference to regulation and norm within the industry. Specifically, the effects of visibility between peers and the variation of regulatory and social pressure can also be heterogenous across the firms in developed economies as sustainability regulations they are likely to implement to be stronger ones. Other scholars can therefore augment the analysis with the study carried out by the study by testing the hypotheses formulating the impact of peer visibility in different geographical context: e.g., testing the hypotheses formulating the impact of the peer visibility in developed and developing economies.

As well, scholars can carry out future research to determine the eventual effect of reducing the expenditures of the air travel on the performance of businesses. As much as the analysis that has



been carried out in this paper has focused on the short-term implication of paying carbon surcharge, it would be wise to also note the long run implication in terms of profitability of firms and productivity of employees besides the satisfaction of the customers. Longitudinal research might be the research that could be done to obtain more information related to the effect of the decrease in the travel budget on the effectiveness of the operations as well as the issue of the decrease of the travel budget and whether this is the means to gain the sustainable growth of the business.

Moreover, it can be considered further to examine the introduction of other sustainability founded financial choices such as carbon-offset initiatives or green sourcing and the impact of the mentioned approach on the financial nature of the corporate activity. Studies based on the consideration of a wider range of decisions made towards sustainability will give further light on how companies have decided to move through the trade-off between sustainability and survival in competing market.

### Conclusion

The journal article is also a testimony of the level of peer exposure on the expectations held by the multinational corporations in Pakistan as to how they should manage their traveling budgets of their air travels in response to carbon surcharges. The implications are that the industry visibility levels have placed the firm at risks of reducing their spending on travelling as a factor of a company sustainability tactics. These are some of the lessons that indicate the need to consider similar external pressure and competition during formulation of environmental strategies. The managers who have been entangled in the competitive industry are to keep in consideration the cost management support to their core responsibilities due to the involvement in the sustainability issue so that their corporation might be competitive and responsible. The impact of financial decisions involving geographical sustainability that may be over a short period but more than what has been tried out before should also be examined in the future so as to see how lasting the effect of the financial decisions on the company performance will be.

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