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Relational norms and satisfaction with interorganizational cooperation

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Abstract

Purpose – This study aims to analyze the effects of interorganizational cost management and opportunism on the reflexes of relational norms on satisfaction with interorganizational cooperation in franchised companies. The collective synergy arising from these relationships mainly seeks to increase competitiveness and commercial development. Windolph and Moeller observed that interorganizational cost management increases satisfaction in the relationship with partners, while relational norms attenuate the negative effect on supplier satisfaction.

Design/methodology/approach – A survey was carried out with managers of franchised companies in the food industry. The managers were identified on the social network Linkedin. After that, an invitation was sent to participate in the research. A total of 88 valid responses were obtained. The questionnaire consists of 40 extracted assertions. A pre-test was carried out to verify the comprehensibility of the wording of the assertions. Structural equation modeling with partial least squares (PLS-SEM) was used for data analysis. For analysis, validation and adequacy tests of the model were carried out, and executed in the software SmartPLS.

Findings – Survey results reveal that interorganizational cost management increases franchisor relationship satisfaction. Relational social norms mitigate the negative effect of opportunism on satisfaction with cooperation. And interorganizational cost management plays an important role in the relationship between relational norms and satisfaction with cooperation between franchisor and franchisees.

Research limitations/implications – However, limitations resulting from the methodological design of the research must be considered in the interpretation of the results, at the same time that they provide opportunities for new research. As for the methodological aspects, the study cannot be generalized to other branches of companies, because it is a sector with franchises with specific characteristics. It should also be considered that the study was limited to investigating the proposed model, but other constructs can be observed in the literature. Finally, to empirically assess the constructs of the theoretical model, research instruments from studies other than those considered here can be used.

Practical implications – This study contributes with relevant literature and the management practice of interorganizational cooperation by empirically demonstrating the importance of interorganizational cost management as a management control mechanism and to mitigate the effects of opportunism between franchisor and franchisees.

Social implications – It also contributes to the inclusion of social norms in the relationship between franchisor and franchisees with a view to increasing franchisee satisfaction with their franchisor, which also aims to mitigate the impacts of opportunism in this relationship. It contributes to the social order, as they

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reveal ways to mitigate possible conflicts between franchisor and franchisee and generate greater transparency in the relationship.

Originality/value – This study is justified by the fact that it investigates relational aspects of cooperation between franchisor and franchisees, a form of interorganizational cooperation that is growing in the market. It is also justified by highlighting the importance of interorganizational cost management as a means of mitigating the opportunistic effects between franchisor and franchisees, proving to be an important management mechanism. Research is especially important because interorganizational strategies have been spreading in corporate environments (Dekker, Ding & Groot, 2016) and the maintenance of the relationship is dependent on satisfaction with cooperation.

Keywords Opportunism, Relational norms, Interorganizational cooperation, Satisfaction. Interorganizational costs

Paper type Research paper

1. Introduction

Studies from different areas have analyzed the role of norms on the behavior of individuals and organizations (Windolph & Moeller, 2012; Lu, Zou, Chen, & Long, 2020). Norms represent "a principle of right action that binds group members and serves to guide, control, or regulate appropriate and acceptable behavior" (Macneil, 1980, p. 38). Norms create social pressure for compliance (Kaufmann, 1987), which can be applied to different social groups, ranging from entire societies to groups of individuals (Heide & John, 1992).

The present study focuses on relational norms among companies in the business environment. The logic of interorganizational cooperation subjects companies to follow relational norms from the moment they agree to combine efforts and knowledge to obtain a competitive advantage (Abbade, 2010). The cooperative interorganizational relationship has been seen as a means for organizations to gain a competitive advantage when environmental turmoil and market diversity are high, as well as the organization's skills and resource gaps (Cravens, Shipp, & Cravens, 1993).

The need for strategic collaboration in various competitive situations is already established, and the use of these forms of competition has been expanding worldwide (Chi, Huang, & George, 2020). Cooperation among entities is a strategy that provides benefits and competitive advantages to its participants (Abbade, 2010), as long as it has the potential for gains and opportunities (Beuren, Santos, Bernd & Pazetto, 2020). In addition, interorganizational cooperation is essential to obtain valuable resources, such as information and knowledge (Allred, Fawcett, Wallin, & Magnan, 2011).

Interorganizational relationships involve the organizations' values, but the exchange of information, the balance of power or even the level of specific attributes in common can help in this process (Cropper, Ebers, Huxham, & Ring, 2008). For example, Bescorovaine and Beuren (2020) found that sharing information and interorganizational trust reinforce the relationship among franchisees, reflecting on the franchise performance.

However, exchanging information increases the risk of opportunistic partner behavior (Silva & Beuren, 2020), decreasing the markups from interorganizational cost management (Gundlach, Achrol, & Mentzer, 1995). In this aspect, interorganizational cost management encompasses the dissemination of cost data and the exchange of strategic information (Cooper & Slagmulder, 1999), which can increase satisfaction with the cooperation relationship, while relational social norms attenuate the negative effect on cooperation satisfaction (Windolph & Moeller, 2012).

This context demands relational norms, which act as safeguards against opportunistic behavior in disseminating information. Relational norms develop in

response to the need to regulate exchange relationships among partners (Windolph & Moeller, 2012). They are guidelines for the behavior of the exchange partner in situations that would otherwise be ambiguous, conflict-intensive or insufficiently coordinated (Moch & Seashore, 1981). In addition, these norms reflect on satisfaction with the relationship and allow partner companies to obtain cost savings and improve performance (Windolph & Moeller, 2012).

Opportunism is seen as a cunning pursuit of self-interest (Williamson, 1998). The cunning element differentiates opportunistic behavior from mere self-interest (Windolph & Moeller, 2012). Consequently, opportunism causes increased uncertainty regarding the future behavior of the exchange relationship partner and, therefore, entails higher transaction costs (Gulati, 1995). Opportunism is a rational behavior that involves trade-offing short-term benefits with potential long-term costs (Joshi & Arnold, 1997).

Interorganizational cost management, in turn, consists of a structured approach to coordinate the activities of networked companies so that costs are reduced (Cooper & Slagmulder, 2004). Windolph and Moeller (2012) explain that it represents an expansion of the standard cost management perspective beyond the limits of a single company, intending to seek lower cost solutions through coordinated actions. In addition, the same authors observed that interorganizational cost management is associated with satisfaction with the cooperation relationship.

Based on the above, this study aims to analyze the effects of interorganizational cost management and opportunism on relational norms on satisfaction with interorganizational cooperation in franchise companies. The collective synergy arising from these relationships mainly seeks to increase competitiveness and commercial development (Ring & Van de Ven, 1994). Windolph and Moeller (2012) observed that interorganizational cost management increases satisfaction with partners, while relational norms attenuate the negative effect on supplier satisfaction.

The study is justified because it investigates relational aspects of cooperation between franchisors and franchisees, a form of interorganizational cooperation growing in the market (Silva & Beuren, 2020), and also because it highlights the importance of interorganizational cost management to mitigate the opportunistic effects between franchisors and franchisees, proving an essential management mechanism (Windolph & Moeller, 2012). Furthermore, this research is significant because interorganizational strategies have been spreading in corporate environments (Dekker, Ding, & Groot, 2016), and relationship maintenance is dependent on satisfaction with cooperation.

The study contributes to the relevant literature and the management practice of interorganizational cooperation by empirically demonstrating the importance of interorganizational cost management as a management mechanism for controlling and mitigating the effects of opportunism between franchisors and franchisees. It also contributes to the inclusion of relational norms between franchisors and franchisees to increase franchisee satisfaction with their franchisor, aiming to mitigate the impacts of opportunism in this relationship. Finally, the results contribute to the social order, as they reveal ways to attenuate possible conflicts between franchisor and franchisee and generate greater transparency in the relationship.

2. Theoretical reference

2.1 Relational norms and satisfaction with interorganizational cooperation

Relational norms represent a governance mechanism anchored in interpersonal communication and the relational social context (Paswan, Dant, & Lumpkin, 1998). They are used as informal rules of conduct based on shared views of appropriate behavior

(Granovetter, 2005). They also serve as a reference for evaluating an actor's behavior in a given situation (Scanzoni, 1979). Generally speaking, relational norms refer to the values and expectations shared between exchange partners about what constitutes appropriate or inappropriate behavior in their relationship (Heide & John, 1992).

Heide and John (1992) emphasize that the focus is on bilateral expectations of three types of behavior: *flexibility*, *information exchange* and *solidarity*. *Flexibility* refers to shared expectations about how partners will behave in the face of unforeseen changes in the contractual environment, in this case, the expectation that each will, in good faith, change the original terms of the contract in the face of unforeseen changes (Heide & John, 1992). *Information exchange* concerns the shared expectation that information will be continuously and freely exchanged (Joshi & Arnold, 1997). Finally, *solidarity* refers to the shared expectation that each partner will behave in ways that benefit the collective interests instead of individual ones (Heide & John, 1992; Gundlach *et al.*, 1995).

Relational norms presuppose continuity of exchange and future cooperative intentions (Macneil, 1980). Thus, through cooperative interactions, exchange partners create mutual reputations for the commitment to preserving the relationship (Paswan, Hirunyawipada, & Iyer, 2017). For example, Toyota has established specific standards to facilitate knowledge sharing across its supplier network (Dyer & Nobeoka, 2000). In addition, suppliers set rules against selling products at unprofitable prices to protect against excessive price pressure, but these rules are only effective if buyers accept them (Windolph & Moeller, 2012).

Relational norms serve as a critical governance mechanism to ensure that the buyer uses disclosed cost data constructively (Windolph & Moeller, 2012; Paswan *et al.*, 2017). Thus, it is assumed that relational norms should decrease the buyer's risk of opportunistic behavior (Paswan *et al.*, 2017) and, therefore, decrease the supplier's transaction costs in the cost data disclosure.

Windolph and Moeller (2012) observed that relational norms reduce the negative effect of transparent accounting on supplier relationship satisfaction. Although studies highlight that, in essence, interorganizational cooperation is based on performance improvement (Yan & Wang, 2012; Nolli & Beuren, 2020), because companies interact intending to improve their competitiveness (Combs, Ketchen, & Short, 2011), empirical evidence may emerge regarding the interference of other factors in this relationship, such as opportunism and interorganizational cost management. In this way, the following hypothesis is formulated:

H1. Relational norms directly and positively influence satisfaction with interorganizational cooperation.

2.2 Effects of interorganizational cost management on relational norms and satisfaction with interorganizational cooperation

Previous studies see the establishment of sharing information routines as a key factor for the success of interorganizational partnerships (Cooper & Yoshikawa, 1994; Dekker, 2004; Beuren *et al.*, 2020). Information sharing and interorganizational trust play important roles in cooperation and performance (Bescorovaine & Beuren, 2020). In this aspect, interorganizational cost management, in conjunction with relational norms, can favor partner companies to obtain higher cost savings and, therefore, better performance (Windolph & Moeller, 2012). Cost data is shared to benefit both parties (Cooper & Yoshikawa, 1994).

Seuring (2002) points out that interorganizational cost management implies efforts to reduce costs before and during production. Cooper and Yoshikawa (1994) point out that the success of cost management practices depends on the cooperative model in

interorganizational relationships based on mutual benefits. Thus, interorganizational cost management, interorganizational cost investigation and simultaneous cost management require not only the disclosure of cost data but also the exchange of strategic information (Cooper & Slagmulder, 1999).

In the case of cost data disclosure, the exchange of sensitive information about strategy or design increases the risk of the partner's opportunistic behavior, which can decrease the gains of interorganizational cost management (Windolph & Moeller, 2012). In this sense, interorganizational cost management requires special safeguards against this kind of behavior (Gundlach *et al.*, 1995).

Therefore, interorganizational cost management, together with relational norms, can lead partner organizations to obtain cost savings and, consequently, improve performance and satisfaction with this cooperation (Windolph & Moeller, 2012). In contrast, a partner's opportunistic behavior is likely to negatively affect the other partner's perception of satisfaction with interorganizational cost management.

Therefore, franchisee satisfaction stems from a positive affective state resulting from the economic and psychosocial well-being of the relationship with its franchisor (Anderson & Narus, 1990; Nolli & Beuren, 2020). Franchisees' satisfaction is considered a key variable in franchise management (Gauzente, 2003). Satisfied franchisees are more likely to engage in cooperative behaviors and less likely to leave the relationship (Morrison, 1997; Chiou, Hsieh, & Yang, 2004; Grace & Weaven, 2011). Therefore, the following hypothesis is formulated:

H2. Interorganizational cost management positively mediates the relationship between relational norms and satisfaction with interorganizational cooperation.

2.3 Effects of opportunism on relational norms and the satisfaction with interorganizational cooperation

Disclosure of cost data increases vulnerability to opportunistic behavior in the relationship, so it seems likely that after it, partner behavior contributes considerably to the perception of its benefits and satisfaction with the relationship (Windolph & Moeller, 2012). Therefore, contextual factors, such as relational norms, which act as safeguards against opportunistic behavior after information disclosure, are relevant to relationship satisfaction (Windolph & Moeller, 2012).

Opportunism encompasses a wide range of behaviors, including active and passive attempts to violate the written or social contracts that govern relationships (Wathne & Heide, 2000), such as bargaining, information retention, quality avoidance and failure to fulfill obligations (Wathne & Heide, 2000). From a practical point of view, opportunism can occur in any condition, and companies often adopt different forms of governance to manage opportunistic behavior by partners (Wathne & Heide, 2000). Heide and John (1992) suggest that relational norms can govern interorganizational relationships and are particularly useful in the presence of performance ambiguity or behaviors that cannot be observed or controlled.

Unlike formal commercial contracts, which are based on legal enforcement and sanctions, relational norms emphasize self-regulation and positive self-motivation (Dwyer, Schurr, & Oh, 1987; Heide & John, 1992). Moreover, these patterns of accepted and expected behaviors are shared by decision-makers (Gundlach *et al.*, 1995), so they lead to social exchange environments that prompt partners to pursue mutual interests that enhance relationships (Cannon, Achrol, & Gundlach, 2000; Nolli & Beuren, 2020).

Opportunism can result in the loss of future business (Joshi & Arnold, 1997), and the long-term benefits are likely to outweigh any short-term gains (Subramani & Venkatraman,

2003). Therefore, exchange partners who perceive a relationship as ongoing and beneficial exercise self-control even when opportunities are offered to engage in opportunistic behaviors (Zhou, Zhang, Zhuang, & Zhou, 2015; Silva & Beuren, 2020). These safeguarding effects of relational norms are pointed out in the literature (Gundlach *et al.*, 1995; Brown, Dev, & Lee, 2000).

Relationship satisfaction describes the positive subjective emotional state that results from evaluating the entire set of experiences in a relationship (Anderson & Narus, 1990). While relationship satisfaction serves as an indicator of relationship effectiveness (Anderson & Narus, 1990), long-term dissatisfaction can result in the termination of the relationship (Frazier, 1983). In addition, the quality of collaboration, that is, its strength and closeness (Palmatier, Dant, Grewal, & Evans, 2006), positively affects relationship satisfaction. In this regard, the following hypothesis is formulated:

H3. Opportunistic behavior negatively mediates the relationship between relational norms and satisfaction with interorganizational cooperation.

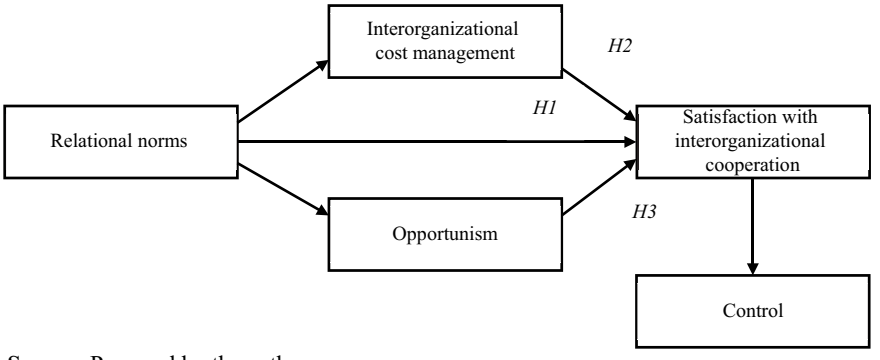
Figure 1 presents the theoretical model and the relationships proposed in the research hypotheses.

After this graphic representation of the hypotheses, we present the methodological procedures adopted in the research.

3. Methodological procedures

A survey was carried out with managers of franchise companies in the food industry. The choice for this sector is because of its representativeness in the country and the franchise business, with stores distributed in all Brazilian states. First, managers of franchise companies were identified on *LinkedIn social network*. After that, an invitation was sent to participate in the research and, when accepted, the link to the research instrument was provided. In total, 746 invitations were sent, and 174 were accepted, with 88 valid responses from September 2019 to December 2020.

The questionnaire consists of 40 statements (Appendix A). Assertions regarding relational norms were extracted from Dwyer *et al.* (1987) and Heide and John (1992), satisfaction with interorganizational cooperation, from Ruekert and Churchill (1984), interorganizational cost management, from Cooper and Slagmulder (2004) and opportunism from Gundlach *et al.* (1995). After the statements were translated, a reverse translation was



Source: Prepared by the author

Figure 1. Theoretical model and research hypothesis

carried out to ensure reliability. A pre-test was also carried out with two doctoral students in accounting and a researcher in the area to verify the questions and assertions statements' comprehensibility.

For data analysis, partial least squares structural equation modeling (PLS-SEM) was used, and a linear regression estimation technique based on the decomposition of variables and covariance matrix (Hair, Hult, Ringle, & Sarstedt, 2016). This technique is based on the study of a system of linear relationships between latent variables that is resolved in parts, one at a time, and aims to estimate the variance of endogenous constructs and their respective manifest variables, at 0.05 a significance level (Hair *et al.*, 2016). PLS is particularly useful in this study, as the technique tests hypotheses with minimal data and is robust for small samples (Hair *et al.*, 2016). For data analysis, we carried out validation and adequacy tests of the model in the SmartPLS software.

4. Analysis and discussion of results

4.1 Descriptive analysis

Table 1 shows the demographic data of the survey respondents.

There are differences in representation (percentages) regarding the gender of the survey respondents, with a prevalence of male entrepreneurs (59.10%). Most franchisees are between 25 and 55 years old, demonstrating that they are already more mature when starting their business and choosing to be a franchisee. As for education, most have a degree in Administration (45.45%), but 17.05% do not have any academic training. As for the position, 65.90% are franchisees, 20.45% are administrators and 13.65% are managers of franchise establishments.

Table 2 presents descriptive statistics related to the research constructs.

The constructs *satisfaction with interorganizational cooperation* (4.572), *opportunism* (4.405) and *relational norms* (4.025) are close to the central point of the scale (point 4). *Satisfaction with cooperation* is more prominent, while *interorganizational cost management* had the lowest average among the constructs (3.959), perhaps because it requires greater transparency between franchisees and franchisors. The median confirms that only the interorganizational cost management construct was below the others, with a lower mean and lower median. *Opportunism* had the highest standard deviation (2.116); therefore, it is

Gender	Amount	(%)	Age	Amount	(%)
Male	52	59.10	Under 25	5	5.68
Female	36	40.90	Between 25 and 35	26	29.54
			Between 36 and 45	27	30.68
			Between 46 and 55	22	25.00
			Over 55	8	9.10
Course	Amount	(%)	Position	Amount	(%)
Administration	40	45.45	Franchisee	58	65.90
Accounting sciences	10	11.36	Administrator	18	20.45
Law	12	13.64	Manager	12	13.65
Engineering	7	7.96			
Marketing	4	4.54			
No course	15	17.05			
Total	88	100%	Total	88	100%

Table 1.
Demographic data

Source: Research data

more distant from the sample mean. Another construct that showed a high standard deviation is *interorganizational cost management* (2,040). In turn, *satisfaction with interorganizational cooperation* had the lowest sample standard deviation (1.863).

4.2 Assessment of measurement and structural models

After the descriptive analyses, evaluation tests of the measurement and structural models were carried out. We also carried out the factor loadings analysis through the cross-loadings matrix to test the validity of the model constructs' measurement indicators. The tests indicated that some factor loadings of indicators did not reach the minimum value recommended by the literature, so they were excluded. They are NRNF3, from the relational norms construct; SCIP1, SCIP3, SCIP4, SCIP5, SCIP6, SCIRF1, SCIRF2, SCIRF3, SCIRF4, SCIA1, SCIA2, SCIIS1 and SCIIS2, of the construct satisfaction with interorganizational cooperation; and OP2 and OP5, of the opportunism construct. Table 3 presents the cross-loadings matrix with the final factor loadings.

There may be statistically significant loads in confirmatory factor analysis, but they are too small to qualify as good indicators (Hair *et al.*, 2016). These can become candidates for elimination if they improve convergent validity [average variance extracted (AVE)] or composite reliability (CC). Thus, we decided to exclude variables with loads lower than 0.50 to improve the model's adequacy (Hair *et al.*, 2016). AVE and CC reached acceptable values after excluding these variables.

After the confirmatory analysis, we performed the validation and adequacy tests of the latent variables of the structural model (model quality): CR, Cronbach's alpha, convergent validity and discriminant validity (Table 4). The variables *number of employees* and *revenue* were not added because they are nominal and order measures; they were adopted as control variables. CR was used to verify that the sample does not have biases and that the answers to the questionnaire are reliable (Hair *et al.*, 2016). Cronbach's alpha measures the reliability of constructs (Hulland, 1999), whereas convergent validity, measured by the AVE, demonstrates the shared variance between the indicators of each latent variable or model construct (Fornell & Larcker, 1981). Finally, the discriminant reliability of the model was also analyzed to confirm that the variables are distinguished to the extent necessary to exert the effects (Hair *et al.*, 2016).

All AVE loads were statistically significant, that is, with values equal to or greater than the acceptable minimum of 0.50 (Fornell & Larcker, 1981). The value of Cronbach's alpha presented loads above what is recommended by the literature, which is 0.70 (Hair *et al.*, 2016). Thus, the validity of the research instrument is confirmed. CR and Cronbach's alpha ensured that the sample is free of bias and that the instrument used in data collection is reliable (Hair *et al.*, 2016).

The discriminant validity of the model's latent variables was analyzed by the square root of the AVE values, which must be greater than the correlations between the variables. This

Constructs	Average	Median	Standard deviation
Interorganizational cost management	3.959	4	2.040
Relational norms	4.025	5	1.978
Opportunism	4.405	5	2.116
Satisfaction with interorganizational cooperation	4.572	5	1.863

Source: Research data

Table 2.
Descriptive statistics

Indicators	Interorganizational cost management	Relational norms	Opportunism	Satisfaction with interorganizational cooperation
GCI1	*0.938*	0.848	−0.635	0.853
GCI2	*0.948*	0.742	−0.489	0.710
GCI3	*0.949*	0.842	−0.601	0.795
NRNF1	0.679	*0.802*	−0.716	0.692
NRNF2	0.535	*0.738*	−0.606	0.546
NRNII1	0.747	*0.759*	−0.587	0.590
NRNII2	0.631	*0.749*	−0.336	0.564
NRNII3	0.729	*0.871*	−0.461	0.632
NRNII4	0.698	*0.803*	−0.570	0.765
NRNS1	0.779	*0.898*	−0.538	0.807
NRNS2	0.862	*0.936*	−0.620	0.858
NRNS3	0.704	*0.867*	−0.584	0.698
OP1	−0.600	−0.628	*0.809*	−0.686
OP3	−0.482	−0.551	*0.866*	−0.525
OP4	−0.463	−0.552	*0.840*	−0.523
OP6	−0.508	−0.554	*0.866*	−0.611
SCIA3	0.632	0.659	−0.458	*0.785*
SCIA4	0.734	0.749	−0.609	*0.831*
SCIA5	0.726	0.715	−0.681	*0.892*
SCIIS3	0.614	0.564	−0.561	*0.795*
SCIIS4	0.623	0.615	−0.434	*0.726*
SCIIS5	0.785	0.802	−0.639	*0.924*
SCIP2	0.533	0.576	−0.485	*0.738*
SCIRF5	0.818	0.790	−0.704	*0.891*

Table 3.
Cross-loadings matrix – final factor loads

Notes: CGI: interorganizational cost management; NR: relational norms; OP: opportunism; SCI: satisfaction with interorganizational cooperation
Source: Research data

Constructs	Composite reliability	AVE	Cronbach's alpha	1	2	3	4
1. Interorganizational cost management	0.961	0.893	0.940	*0.945*			
2. Relational norms	0.951	0.685	0.941	0.861	*0.827*		
3. Opportunism	0.910	0.715	0.868	−0.614	−0.680	*0.846*	
4. Satisfaction interorganizational cooperation	0.945	0.682	0.932	0.836	0.836	−0.701	*0.826*

Table 4.
Reliability and discriminant validity

Source: Research data

indicator shows low shared variance when the value of its square root of the AVE is greater than the absolute values of the correlations with the other latent variables (Fornell & Larcker, 1981). No correlation was higher than the square root of the AVE, indicating that the model satisfactorily meets the discriminant and convergent validity criteria. Notwithstanding the use of Fornell and Lacker's (1981) and cross-loadings' criterion, these measures are not entirely reliable. Therefore, they should be used sparingly (Voorhes, Brady, Calantony, & Ramirez, 2016).

To this end, the heterotrait–monotrait (HTMT) relationship is suggested by Henseler, Ringle, and Sarstedt (2015) and has been used as a means of confirming discriminant

validity (Richter, Sinkovics, Ringle, & Schlaege, 2016). The HTMT is the geometric mean of the correlations of indicators across constructs that measure different phenomena, divided by the mean of the correlations of indicators within the same construct (Garson, 2016). The constructs have discriminant validity when the HTMT values are less than 0.85 (the most conservative form) (Henseler *et al.*, 2015). As shown in Table 5, the HTMT ratio values confirm satisfactory discriminant validity.

Finally, the Goodness of Fit (GoF), indicator of the general model fit, was verified. The GoF test is obtained by the product of two indicators: the R^2 and the commonality (Tenenhaus *et al.*, 2005). The test value in this model was 0.70, following Wetzels, Odekerken-Schröder, and Van Oppen (2009), who suggest values above 0.36 for the areas of social and behavioral sciences. Thus, we confirmed that the proposed model meets the general fit requirements.

In the estimation of the structural model, the path coefficients represent the strength and direction of the relationships between the latent variables and are interpreted as standardized beta coefficients of common least squares regressions (Henseler *et al.*, 2015). To obtain the standard errors of the path coefficients, we used the bootstrapping procedure with 5,000 substitutions. By dividing the path coefficient by the standard error obtained by bootstrapping, the empirical *t*-values was obtained, which allows the evaluation of the corresponding path coefficient meaning (Chin, 1998). Values for the t-statistic must be greater than 1.96 (Hair *et al.*, 2016). In addition, R^2 values were also determined, representing the variance in an endogenous variable explained by exogenous variables (Cohen, 1988). By bootstrapping, there was no multicollinearity in the model. Table 6 presents the result of the relationship between the model constructs.

It is observed that the direct relationships were significant and positive, except for the relationship of relational norms and opportunism, and opportunism and satisfaction with interorganizational cooperation, which showed negative relationships. However, in the indirect effect test, the relationship between relational norms, interorganizational cost management and satisfaction with interorganizational cooperation and the relationship between relational norms, opportunism and satisfaction with interorganizational cooperation were positive and significant. This indicates that relational norms positively affect satisfaction with interorganizational cooperation between franchisees and franchisors.

R^2 values test the model's fit (Hair *et al.*, 2016). Interorganizational cost management explains 74.2% of relational norms and satisfaction with the cooperation between franchisees and franchisors, opportunism explains 46.2% of the model, while the model variables explain satisfaction with interorganizational cooperation in 78.7%. This suggests that relational norms are able to explain satisfaction in the relationship between franchisees and franchisors because, through relational norms, opportunism is reduced, causing greater satisfaction with cooperation.

4.3 Hypotheses and discussion of results

H_1, which predicted that relational norms influence the satisfaction with interorganizational cooperation, cannot be rejected because the result was positive and significant (value = 0.344; $p = 0.027$). This indicates that relational norms directly influence the satisfaction of franchisees and franchisors. It follows that those relational norms act in response to the need to regulate relationships, that is, they act in the governance of the relationship (Windolph & Moeller, 2012). It proves that they manage to improve the relationship between franchisor and franchisee, which provides greater satisfaction with cooperation, and constructively use the disclosed cost data. Windolph and Moeller (2012) show that relational norms reduce the

Table 5.
Heterotrait–monotrait (HTMT) relationship

Variables	Control	Interorganizational cost management	Relational norms	Opportunism	Satisfaction with interorganizational cooperation
Control					
Interorganizational cost management	*0.323*				
Relational norms	0.250	*0.907*			
Opportunism	0.336	0.667	*0.743*		
Satisfaction with interorganizational cooperation	0.372	0.881	0.878	*0.762*	

Source: Research data

Table 6.
Effects of the relationship between the constructs

Relationship between the constructs	Hypothesis	Direct effect Value	Direct effect *t*-Value	Direct effect *p*-Value	Indirect effect Value	Indirect effect *t*-Value	Indirect effect *p*-Value
Control → Satisfaction with interorganizational cooperation	–	0.099	3.417	0.001*	–	–	–
Interorganizational cost management → Satisfaction with interorganizational cooperation	–	0.385	2.622	0.009**	–	–	–
Relational norms → Interorganizational cost management	–	0.861	28.288	0.000*	–	–	–
Relational norms → Opportunism	–	−0.680	10.181	0.000*	–	–	–
Relational norms → Satisfaction with interorganizational cooperation	H_1	0.344	2.219	0.027**	–	–	–
Opportunism → Satisfaction with interorganizational cooperation	–	−0.206	2.412	0.016**	–	–	–
Relational norms → Interorganizational cost management → Satisfaction with interorganizational cooperation	H_2	–	–	–	0.332	2.473	0.013**
Relational norms → Opportunism → Satisfaction with interorganizational cooperation	H_3	–	–	–	0.140	2.306	0.021**

Notes: R^2: management of interorganizational costs = 0.742; opportunism = 0.462; satisfaction with interorganizational cooperation = 0.787; significant at the *0.01, **0.05 and ***0.10 levels
Source: Research data

negative effect of information disclosure on relationship satisfaction. Although studies highlight that, in essence, interorganizational cooperation is based on performance improvement (Yan & Wang, 2012; Nolli & Beuren, 2020) because companies interact intending to improve their competitiveness (Combs, Ketchen, & Short, 2011), empirical evidence may emerge regarding the interference of other factors in this relationship, such as opportunism and interorganizational cost management.

H_2, which predicted that interorganizational cost management positively affects the relationship between relational norms and satisfaction with interorganizational cooperation, was supported (value 0.332; $p = 0.013$). It indicates that, as cost management is a means of transparency and disclosure between companies, this variable positively influences the rules and satisfaction with cooperation because the process is more transparent between franchisees and franchisors. The result corroborates the findings of Windolph and Moeller (2012) that interorganizational cost management increases supplier relationship satisfaction, as interorganizational cost management encompasses not only the dissemination of cost data but also the exchange of strategic information (Cooper & Slagmulder, 1999). Thus, the disclosure of information between franchisees based on relationship governance decreases the vulnerability to opportunistic behavior and, in this way, contributes to the perception of the benefits of this disclosure and the satisfaction with interorganizational cooperation (Windolph & Moeller, 2012).

H_3, which predicted that opportunistic behavior negatively affects the relationship between relational norms and satisfaction with interorganizational cooperation, was partially accepted. The results demonstrate that opportunistic behavior positively and significantly affects the relationship between norms and satisfaction (value 0.140; $p = 0.021$), whereas norms negatively influence opportunism when the direct test is performed. It is argued that relational norms emphasize self-regulation and positive self-motivation (Heide & John, 1992), that is, patterns of accepted and expected feelings about behavior are shared by decision-makers (Gundlach *et al.*, 1995), so that they lead to exchange environments that instigate partners to pursue mutual interests through behaviors that improve relationships (Cannon *et al.*, 2000). This way, relational norms mitigate the negative effect of opportunism on satisfaction with cooperation, which indicates that relational norms act as effective safeguards against opportunism. In this sense, relational norms act as a mitigator in the relationship between franchisees because sharing cost data increases vulnerability to opportunistic behavior. Thus, norms contribute to the perception of the benefits of such disclosure and satisfaction with the relationship (Windolph & Moeller, 2012).

Control variables were also included in the model, and positive and significant relationships were found (value 0.099; $p = 0.001$) for the number of employees and the company's total revenue. The variables *gender* and *age* were not significant, so they were excluded from the analyses. Interorganizational cost management positively interferes with satisfaction with interorganizational cooperation (value 0.385; $p = 0.009$). Relational norms, when tested directly with interorganizational cost management, are positively and significantly related (value 0.861; $p = 0.000$), whereas when directly related to opportunism, influence it in a negative and significant way (value −0.680; $p = 0.000$). When opportunism is tested alone with satisfaction with interorganizational cooperation, it is negative and significant (value −0.206; $p = 0.016$).

Thus, given the research results, it is inferred that interorganizational cost management increases the satisfaction of the franchisees' relationship with the franchisors, generating greater cooperation between them and improving performance. Furthermore, regarding relational norms, they attenuate the negative effect of opportunism on satisfaction with

cooperation. In this vein, companies with a governance mechanism for communication and a social context of the relationship tend to relate better and positively impact performance. Finally, we found that interorganizational cost management plays a vital role in the relationship between relational norms (governance mechanisms) and satisfaction with cooperation between franchisors and franchisees.

5. Final considerations

This study analyzed the effects of interorganizational cost management and opportunism on the reflexes of relational norms on satisfaction with interorganizational cooperation in Brazilian franchise companies. The survey results revealed that interorganizational cost management increases the franchisor relationship satisfaction; relational norms attenuate the negative effect of opportunism on satisfaction with interorganizational cooperation; and interorganizational cost management acts as an essential driver in the relationship between relational norms and satisfaction with the cooperation between the franchisors and franchisees.

Theoretical implications reveal that social norms mitigate the negative effect of opportunism on satisfaction with the cooperation between agents. This indicates that relational norms act as effective safeguards against opportunistic use (Paswan *et al.*, 2017). It was also observed that interorganizational cost management, as a means of transparency and disclosure among partner companies (Windolph & Moeller, 2012), positively influences relational norms and satisfaction with cooperation, making the process more transparent between franchisees and franchisors.

The study also has implications for the managerial practice of companies involved in cooperation by indicating that interorganizational cost management acts positively on satisfaction with interorganizational cooperation. It also implies that opportunism can occur in the cooperative relationship but is mitigated with relational norms between the companies involved. It appears that relational norms mitigate opportunism between franchisees and franchisors and that interorganizational cost management provides greater transparency among those involved in the relationship, which positively reflects on cooperation and relationship satisfaction.

Limitations resulting from the methodological design of the research must be considered in the interpretation of the results, at the same time that they provide opportunities for new research. As for the methodological aspects, the study cannot be generalized to other fields because food is a sector with franchises with specific characteristics. It should also be considered that the study was limited to investigating the proposed model, but other constructs can be observed in the literature. Finally, to empirically assess the constructs of the theoretical model, research instruments from studies other than those considered here can be used. Future research may use other methods to analyze the results and other variables to measure interorganizational costs, opportunism and relational norms. Studies can also be carried out in other franchise sectors to compare the results.

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