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**ABSTRACTS****1. GREEN ENTREPRENEURSHIP: DEFINITIONS OF RELATED CONCEPTS**

Ivan Melay, University of Liechtenstein, Liechtenstein  
Sascha Kraus, University of Liechtenstein, Liechtenstein

**ABSTRACT**

*This article aims to shed light on the area of green entrepreneurship and its related concepts (i.e., ecopreneurship, environmental entrepreneurship, enviropreneurship and sustainable entrepreneurship) as a topic which is gaining importance among researchers, and which recently even developed beyond its infancy stage. The following article will present a systematic literature review of scientific journals which attempts to organize, integrate, and evaluate previously published materials on the named topics, thereby providing a thorough basis for future research.*

**Keywords:** Green Entrepreneurship; Ecopreneurship; Environmental Entrepreneurship; Enviropreneurship; Sustainable Entrepreneurship; Entrepreneur; Sustainable Development; Economy; Society; Environment

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**2. INTERNATIONALIZATION, TMT GENDER DIVERSITY AND FIRM PERFORMANCE IN MEXICAN FIRMS**

Douglas E. Thomas, University of New Mexico, Albuquerque NM, USA  
Michelle M. Arthur, University of New Mexico, Albuquerque NM, USA  
Jacqueline N. Hood, University of New Mexico, Albuquerque NM, USA

**ABSTRACT**

*Combining a resource-based view of the firm and a value-in-diversity perspective, the authors examine the relationships among internationalization, TMT gender diversity and firm performance. Using a longitudinal research design, we confirm a relationship between internationalization and firm performance in the context of Mexican firms. In addition, we examine three, previously untested, relationships. First, we find that the level of internationalization is positively related to the level of TMT gender diversity. Second, we find that TMT gender diversity is positively associated with firm performance. Last, we find that TMT gender diversity moderates the relationship between internationalization and firm performance. The results and implications of the research are discussed.*

**Keywords:** Internationalization; Top Management Teams, Gender Diversity, Mexican Firms, Firm Performance

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**3. EFFECTS OF EMOTIONAL QUOTIENT ON JOB EFFICIENCY AND OPERATIONAL SUCCESS OF TAX AUDITOR IN THAILAND**

Pimpaporn Pungboonpanich, Christian University of Thailand, Thailand

**ABSTRACT**

*In Thailand, there are many mid-sized and small businesses. There are certified public accountants (CPA) are not enough for a lot of businesses. Thus, the revenue department of Ministry of Finance then permits to have auditing and assure an account by tax auditors (TA) with the aforementioned reason. Recently, governmental policy of Thailand on the tax audit by tax auditor. It has been publicly discussed. Also, the accounting and tax audit offices for the mid-sized and small businesses are the organization that*

*emphasizes efficient procedure of tax audit development in this time to competitive advantage which affects customer satisfaction. This procedure required economical and effective procedures.*

*This purpose of this research is to examine the effects of emotional quotient on job efficiency and operational success of tax auditors. The questionnaires were used as an instrument to collect data from 398 tax auditors which are selected as the sample group. The Ordinary Least Squares (OLS) regression analysis is a method for testing the hypothesized relationships. Emotional quotient was treated as the independent variable having effects on job efficiency and operational success determined as the dependent variable.*

*The results show that Emotional Quotient competence such as self awareness, self management, motivation, understanding, and social skill on job efficiency and operational success. Likewise, the findings could also be used as information for analyzing problems and difficulties on emotional quotient management, which would affect the job efficiency. In addition, the findings may encourage the tax auditors to be aware of the importance of emotional quotient management which is basic information for developing emotional quotient management of the tax auditors.*

**Keywords:** *Emotional Quotient; self awareness; self management; motivation; understanding; social skill; job efficiency; operational success*

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#### **4. PERFORMANCE MEASUREMENT IN FAMILY FIRMS: EVIDENCE FROM AUSTRIAN MEDIUM- AND LARGE-SIZED COMPANIES**

Silvia Payer-Langthaler, Johannes Kepler University Linz, Austria  
Christine Duller, Johannes Kepler University Linz, Austria  
Birgit Feldbauer-Durstmüller, Johannes Kepler University Linz, Austria

##### **ABSTRACT**

*This article examines the extent to which Austrian family enterprises (FEs) have implemented a Balanced Scorecard (BSC) as an instrument for multi-dimensional performance measurement (PM) and on which contingency factors (company size, ownership, degree of family involvement, management structure, and generation) a BSC implementation primarily depends upon. Basing on data from 479 medium- and large-sized companies, this study found that the main factor for BSC implementation is the number of family members in top management, followed by the generation owning the company. Due to the fact that only a few empirical analyses concerning implementation of BSC in FEs exist, this paper closes a critical research gap.*

**Keywords:** *family firm, performance measurement, balanced scorecard*

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#### **5. THE ROLES OF CORPORATE SOCIAL RESPONSIBILITY STRATEGY IN BRAND LOYALTY: AN EMPIRICAL STUDY OF THE THAI LISTED FIRMS**

Nuanlaong Attharangsun, Mahasarakham Business School, Mahasarakham University, Thailand  
Yongyut Ratchatawetchakul, Mahasarakham Business School, Mahasarakham University, Thailand

##### **ABSTRACT**

*This study investigates the relationships among corporate social responsibility strategy on brand credibility, customer satisfaction, corporate image, behavioral intention and brand loyalty of manager in company. The sample is managers of the Thai listed firms. The results show that corporate social responsibility strategy has a direct positive influence on brand credibility, customer satisfaction, corporate image, behavioral intention, and brand loyalty. Moreover, brand credibility and corporate image have a significant positive effect on customer satisfaction, behavioral intention and brand loyalty. In addition,*

*behavioral intention has a direct positive influence on brand loyalty. Contributions and suggestions are also provided for further research.*

**Keywords:** *Corporate Social Responsibility Strategy (CSR strategy), Brand Credibility, Customer Satisfaction, Corporate Image, Behavioral Intention, Brand Loyalty*

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## **6. THE SOURCING CUBE: A TOOL FOR WELL-FOUNDED ASSESSMENTS OF COMPANIES' SOURCING DECISIONS**

Dirk Braun, RWTH Aachen University, Aachen, Germany  
Sarah Schiffer, RWTH Aachen University, Aachen, Germany  
Michael Schiffer, RWTH Aachen University, Aachen, Germany  
Rüdiger von Nitzsch, RWTH Aachen University, Aachen, Germany

### **ABSTRACT**

*As components of the continuing process of industrialization, value creation and in particular the concept of "sourcing" hold particular significance for companies. This fact is reflected in the scientific literature, in surveys amongst leading practitioners, and not least in observable development trends. However, sourcing decisions tend to lack any theoretical foundation in practice, and the topic is frequently dealt with from an overly abstract perspective in theory. The question, then, as to how to methodologically and meaningfully support sourcing decision-making, often goes unanswered. We intend to close this gap by elucidating the application of a framework of reference that we have derived from various theories, which will help to assess companies' sourcing decisions.*

*Our framework of reference is an innovative approach towards assessing sourcing decisions, because it is derived from the perspective of an operative process orientation. The framework is visualized through a so-called Sourcing Cube, which is based on a variety of selected theories. First, we examine the core contents of these theories and their contributions towards a foundation for sourcing decisions, and we follow up by compiling three axes: the relative market and competition potential, the relative process competence, and the interface and delegation costs. In doing so, we incorporate both operative aspects (e.g. costs) and strategic considerations (e.g. the competitive positioning of a company). Since the Sourcing Cube considers two dimensions per axis, the core processes of a company's value creation can be individually allocated to eight established "boxes" (or "octants") of the frame of reference. According to the specific dimension involved in the three axes, i.e. depending on which octant a process is allocated to, the Sourcing Cube delivers a recommendation for a specific course of action.*

**Keywords:** *Sourcing Cube, Sourcing Strategy, Sourcing Positioning, Sourcing Decision, Management Decision, Value Creation Management, Outsourcing, Cooperation, Insourcing*

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## **7. CUSTOMER INTEGRATION AS A NEW OPPORTUNITY FOR A PRICE DIFFERENTIATION STRATEGY**

Florian U. Siems, RWTH Aachen University, Germany

### **ABSTRACT**

*More and more industries are including the customer directly or indirectly into the process of service creation ("customer integration"). That's why it's so surprising that there is often such little attention paid to this topic by the "classic" approaches of marketing management such as pricing and/or price differentiation. The following will attempt to do its part to close this research gap. Price differentiation will be examined as part of an overall pricing strategy, and new opportunities for it via customer integration will be discussed. To do this, the theoretical foundations of both price differentiation and customer*

*integration will be provided. This will be followed by showing the opportunities and limitations of a price differentiation that is based on customer integration.*

**Keywords:** *Customer Integration, Customer Co-creation, Relationship Pricing, Customer Management, Price Differentiation, Pricing Strategy*

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## 8. INTERNALISING SUSTAINABILITY: REFLECTIONS ON MANAGEMENT CONTROL IN BRAZIL

Yara Consuelo Cintra, Fundação Getúlio Vargas, Rio de Janeiro, Brazil  
David Carter, University of Roehampton, London, United Kingdom

### ABSTRACT

*This paper contributes to the complicated debate of corporate sustainability by investigating the incorporation of sustainability into the management control practices of the companies. This complexity intensifies due to the difficulties in understanding sustainability to establish operational measures, the challenges of sustainability in developing economies like Brazil, and that much of the academic literature concentrates on sustainability from an external reporting perspective. We identify sustainability with an articulatory practice and, from a definitional perspective, sustainability is defined by practice. The paper argues that the internalisation of sustainability into the ambit of management accounting provides evidence of substantive change as management accounting is a space where 'real' decisions are made. The paper suggests that firms are responding to the sustainability crisis due to social and institutional pressures. In this sense, it may be more about managing communications and legitimacy, rather than actually engaging in sustainable actions. A survey of management accountants in Brazilian companies which disclose external sustainability reports provided the empirical data. The results demonstrated evidence of some internalisation of sustainability into management control practices in relation to disclosure and control. The findings challenge the decoupling thesis between external reporting and internal management, reinforcing the crucial role of management accounting in the corporate sustainability strategic arena.*

**Keywords:** *Sustainability, Management Control, Sustainability Management Accounting, Internalization, Decoupling*

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## 9. STRATEGIC ENTREPRENEURSHIP: STRUCTURING A NEW FIELD OF RESEARCH

Sascha Kraus, University of Liechtenstein, Liechtenstein  
Rainer Harms, University of Twente, The Netherlands  
Matthias Filser, Montpellier Business School, France

### ABSTRACT

*Strategic Entrepreneurship continues to receive increasing attention in business research. At first glance, the field appears heterogeneous, which exacerbates the opportunity for its proper orientation and advancement. This article strives to systematize SE research and, in doing so, identify key discussion lines within this field. Based on a bibliometric citation analysis of 145 core papers and 10,507 references, we identify core authors and journals as well as four key discussion lines: 1) business and entrepreneurship basics, 2) strategic entrepreneurship, 3) strategy/strategic management, and 4) corporate entrepreneurship. These four lines of discussion and the respective literature constitute a framework for the advancement of SE research.*

**Keywords:** *Bibliometrics; citation analysis; entrepreneurship; strategic entrepreneurship; strategic management*

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**10. DEVELOPING SELLING STRATEGIES FOR SECOND-HAND GOODS: A PRELIMINARY STEP**

Cesar M. Maloles, III, California State University, East Bay, USA  
Thomas Foscht, University of Graz  
William D. Reisel, St. John's University  
Swee-Lim Chia, La Salle University  
Norman Smothers, California State University, East Bay, USA

**ABSTRACT**

*Second-order (used) goods have become big business due to a confluence of factors: a tough economic environment and advances in technology that has spurred peer-to-peer (P2P) electronic commerce. Moreover, the stigma associated with buying second-hand goods has noticeably abated. Even with this impetus, there is a dearth of academic research on selling strategies for used goods. The authors suggest that a key reason for this situation is the lack of descriptive clarity of the different kinds of second-hand goods. This paper proposes a classification scheme as a first step to developing selling strategies. It also suggests what the next step should be.*

**Keywords:** *Used Goods; Selling Strategies; Retailing; Product Classification*

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**11. KEY FACTORS INFLUENCING SUCCESSFUL IMPLEMENTATION OF IT IN BANKS:  
THE CASE OF INTERNATIONAL COMMERCIAL BANK OF EGYPT**

Tarek Hatem, The American University in Cairo, Egypt  
Elham Metwally, The American University in Cairo, Egypt, Misr International University, Egypt

**ABSTRACT**

*This single case study covers a story of a successful implementation of IT in International Commercial Bank (ICB) in Egypt. Multiple sources of data were used, including both primary and secondary sources. Findings show that implementation was influenced by the interaction of several management activities, which eventually, had an impact on strategic competitiveness through their impact on the internal environment of the bank.*

**Keywords:** *Strategic competitiveness, Information technology, Organizational development, Organizational resources, Banking technology, ATM banking, Internet banking*

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**12. EFFICIENCY IN AFRICAN MARKETS: APPLYING THE AUTOMATIC VARIANCE RATIO TEST**

Everton A. Cavalheiro, Universidade de Cruz Alta, Brazil  
Kelmara Mendes Vieira, Universidade Federal de Santa Maria, Santa Maria, Brazil  
Paulo Sérgio Ceretta, Universidade Federal de Santa Maria, Santa Maria, Brazil

**ABSTRACT**

*This paper analyzes the efficiency of the market in its weak form, as proposed by (Fama, 1970), in 4 African countries, before, and after the subprime crisis of 2007/2008. To answer the research problem, initially calculated the log return of the main contents of these countries. After we used the automatic variance ratio for small samples, as (Kim, 2006) and (Kim, 2009). The results indicate monthly market inefficiency for the Mauritanian (1% of significance), Egyptian and South African markets (both 10% of significance). In this search we can find that all countries was highly nonlinear.*

**Keywords:** *market efficiency, African markets, automatic variance ratio*

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**13. TWO BRICS: BRAZIL VS. RUSSIA**

Alexander I. Mechitov, University of Montevallo, Montevallo, Alabama, USA  
Stephen H. Craft, University of Montevallo, Montevallo, Alabama, USA

**ABSTRACT**

*Two members of BRIC, Brazil and Russia, are very similar to each other based upon macroeconomic factors which makes their comparison natural. This paper analyzes the recent economic progress of these two countries in light of underlying factors such as political and cultural environment as well as the level of infrastructure development. The authors argue that with almost equal other conditions, quality of the labor force will be the main factor defining their relative growth.*

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**14. ENTREPRENEURIAL ROLE MODELS AND THE PRESERVATION OF MARKET VALUE**

Bruce C. Sherony, College of Business, Northern Michigan University, USA  
Irvin A. Zaenglein, College of Business, Northern Michigan University, USA

**ABSTRACT**

*In 1897 or 1898 (the exact date is undocumented), an important marine innovation was developed in Marquette, Michigan. History shows that this innovation was a significant breakthrough in the marine industry. The authors researched and theorized the reasons for the failure of this innovation to be retained in the location of its discovery. The authors present business strategies in the form of five steps that could have preserved and enhanced the innovation. These steps are referred to as Entrepreneurial Role Patterns Needed for the Preservation of Market Value. The business applications of these Role Patterns are important for any innovation to become successful.*

**Keywords:** *Opportunity, lost opportunity, entrepreneurial role patterns*

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