ABSTRACTS

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1. REPRESENTATIONS OF FAMILY BUSINESSES IN RUSSIAN POPULAR CULTURE

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ABSTRACT

Being a significant source of growth, prosperity and welfare, family businesses play a major role for the economies of countries all over the world. It is widely acknowledged that family firms differ from non-family businesses in many aspects, such as financing, organizational structure and human resources. The majority of perceptions of family firms is formed by the family business scholars and owners and illustrates therefore an "insider-perspective". Despite the increased attention to theoretical and empirical research in family businesses in the last years, the relevance of external images of family firms has been neglected by scholars. Maintaining the ways in which the wider population perceives family firms is significant not only for better understanding the roles of family businesses in society and preserving respectability, but also for attracting the best talents, achieving a sustainable competitive advantage and ensuring the survival of family firms. One of the ways to study external images of family businesses is to examine their portrayals in popular culture.

In this paper we analyze the public perceptions of family businesses in Russia throughout history, using popular culture as a field material. The main reasons for choosing Russian family businesses as objects for the present study are the current low level of knowledge about the development of family firms in Russia and their remarkable historical development. This paper is the first step to close the existing research gap addressing the following research questions: What is the image of modern family businesses in Russian popular culture? How did the political, economic and social changes influence the public perceptions of family firms over the years? Are there any misconceptions about family firms promoted through the mass media?

To answer these research questions, we conduct a qualitative study of Russian fiction and movies before the October Revolution, during the Soviet era and after the fall of the Soviet Union. The theoretical framework of the study is based on the identity-oriented approach. Our study includes a review and content analysis of 9 novels and 10 movies released from 1882 till 2010. The results of the study illustrate that Russian popular culture promotes a one-sided negative image of (family) business. Moreover, there is a significant gap between the self-reflection of family firms and the public perceptions towards them in Russia. The positive characteristics of family businesses are hardly reflected by the general public, and the external image of family firms needs to be urgently improved.

Keywords: Family Business, Russia, Popular Culture, Image, Movies, Fiction

2. THE NGO REVOLUTION AS CHALLENGE AND OPPORTUNITY FOR ORGANIZATIONAL THEORY

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ABSTRACT

Theories of organizational structure and management processes have derived from a Western context and have been primarily concerned with functions in profit making firms. Although there have been calls to expand the foundations of organizational management, progress has been limited at least in part because organizational theorists continue to look to the same organizations for new models. At the same time, an associational revolution has created new models of organizing and managing in civil sector organizations involved in social and economic development. Even though lack of management skills is recognized as a limiting factor in advancing economic development, very little theoretical or empirical

work has been done to extend organizational theory into the context of development. This paper proposes that combining these largely separate but potentially supportive movements offers opportunities to advance both. Intermediary nongovernmental organizations are suggested as a model for expanding the scope of organizational theory, as well as an opportunity to contribute to meaningful social and economic change. A review of the historical developments that led to the emergence of IOs establishes the unique role of IOs in the process of development. The potential and opportunity that IOs provide for organizational theory is then considered.

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Keywords: Nongovernmental Organizations; Intermediary Organizations; Nonprofit Management; Organizational Theory

3. RECONSIDERING THE LINK BETWEEN HUMAN RESOURCE MANAGEMENT AND FIRM STRATEGY FOR FIRMS AT THE BEGINNING AND END OF THE ORGANIZATIONAL LIFE CYCLE

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ABSTRACT

There is a general premise that effective human resource management (HRM) strategy must stem from a company's strategy, which we argue does not hold when considering a the beginning and end of the organizational lifecycle. Drawing on upper echelon and human capital theories, we develop propositions that suggest that the relationship between HRM and firm strategy in the birth and decline stages should be different than the existing HRM literature has adopted base on the model developed in mature organizations. Specifically we posit first that firms that must adapt their strategy to survive should base their strategy on the human capital available to the firm. Our arguments integrate the strategy and HRM literatures to look at the specific context of firms at the beginning and end of the organizational lifecycle to provide a more nuanced understanding of the relationship between HRM strategy and firm strategy.

Keywords: Human Resource Management, Firm Strategy, Birth, Decline

4. SEXUAL HUBRIS AND INTERNATIONAL NORMS REGARDING WORKPLACE ROMANCE: WHAT CAN EUROPE LEARN FROM THE US AND VICE VERSA?

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ABSTRACT

The purpose of this paper is to discuss the divide between US based conceptions of sexuality driven behaviors in the office and their outcomes to international norms concerning sexual affairs that might compromise business judgment. Recently, several cases have come to light in the press that demonstrate a difference in attitude about workplace romance and political affairs between Europe and the US. Should there be a ban against sexual behavior among people in high offices given that moral judgment can be so easily compromised? When an innocent romance, extramarital or otherwise, turns to harassment, should corporations on both sides of the Atlantic reserve the right to step in and call for justice? Or should the attitude reside on the side of privacy rights - that unless business is directly compromised, it is no concern of the public to comment on an extramarital affair or workplace romance? This article outlines a general ethical issue – the degree to which an employee's sexual liaisons are a private matter, and the degree to which an employer may legitimately constrain an employee's liberty in matters of romance. The connection between power and sexual hubris also is addressed.

Keywords: Workplace romance, office romance, international attitudes towards workplace romance, political sex scandals, sexual hubris of politicians, terminations due to office romance, human resource policies

5. STRATEGIC FINANCIAL PLANNING AND HIGHER EDUCATION INSTITUTIONS

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ABSTRACT

There are "rough times" ahead for most higher education institutions ("Brutal Toll," 2010). The Global economy has not performed well in recent times, which has resulted in large decreases in funding inside and outside of most academic institutions in the United States. This would allow the institutions to consider cost saving steps such as firing tenured faculty members and cancelling the offering of programs that do not generate enough income to sustain the program (June, 2010). Academic institutions can no longer count on the funding they have received in the past. Administrators are facing intense financial pressures as they strive to manage their resources and operating budgets (Tisley, 2010). Particular attention should be given to revenue generating sources such as state appropriations, tuition and fee policies, endowment efforts and domestic and international earned-income generating programs. As financial challenges continue administrators must also utilize innovative and creative approaches to deal with increasing financial uncertainties. The mission of the university must be reconsidered and the question must be asked "Should the mission of the university should be rewritten given the current and projected state of the economy?" This paper will discuss how strategic financial planning is critical to the viability of all academic institutions facing decreasing funding and/or increasing costs.

Keywords: Mission Statement, Creative Problem Solving, Higher Education Funding, Strategic Financial Planning, Strategic Planning

6. RELATION BETWEEN TAX EVASION AND HOFSTEDE'S MODEL

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ABSTRACT

This study builds on the work of Tsakumis et al. [Tsakumis, G. T., Curatola, A. P., & Por-cano, T. M. (2007). The relation between national cultural dimensions and tax evasion. Journal of International Accounting, Auditing and Taxation, 16, 131-147] by conducting further empirical analysis of the relationship between Hofstede's [Hofstede, G. H. (1980). Cultures consequences: International differences in work-related values. Beverly Hills, CA: Sage Publications] cultural dimensions and tax evasion across countries using multiple measures of tax evasion to gain additional evidence on the subject. Moreover, this study extends the preliminary international tax evasion model developed by Tsakumis et al. [Tsakumis, G. T., Curatola, A. P., & Porcano, T. M. (2007). The relation between national cultural dimensions and tax evasion. Journal of International Accounting, Auditing and Taxation, 16, 131-147] to examine, along with culture, the impact of two additional Hofstedeien dimensions (what are excluded from Tsakumis et al.'s study: long-/short-term orientation, and indulgence vs. restraint) on tax evasion across countries. Based on data from 58 countries, and after controlling for economic development, the regression results indicate that the higher the level of uncertainty avoidance and the lower the level of individualism, legal enforcement, trust in government, and religiosity, the higher is the level of tax evasion across countries. These findings remain robust to multiple measures of tax evasion. Managers should find the results of this study useful in assessing the likelihood of tax evasion from cultural perspectives, and in developing tax reform policies to reduce tax evasion.

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7. "HELP- SELF" VERSUS "HELP- OTHERS": THE EFFECT OF CONSUMPTION CONTEXT ON HEALTH DECISIONS

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ABSTRACT

This research examines the effect of consumption context (private versus public) on an individual's resource allocation decision between "help-self" and "help-others" health activities. The results reveal that high self-monitors will allocate more resources to "help-others" health activities in a public (versus private) consumption context. This research further investigates the effect of consumption context on future health behavioral intentions. The results demonstrate that public (versus private) consumption context will lead to higher intentions to engage in "help-self" health activities in the future.

Keywords: Consumption Context, Health Decisions, Self-Monitoring

8. A VALIDATION RESULT OF AN EMPIRICAL RESEARCH STUDY IN MEASURING TEAM PERFORMANCE UNDER THE DETERMINE OF BEHAVIOR

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ABSTRACT

The economy and large organizations still facing dramatic changes based on the worldwide financial crisis and thus Behavioral Economics is becoming more and more a part of daily business in large organizations. Since the 1940s, teams have played an important role and today the use of teams in organizations continues to increase. As the interest in Team Performance rises, empirical and theoretical attention has been focused on varying themes such as conflict, social networking, and decision-making. New drive of Behavioral Economics into the business environment has given rise to the idea to measure Team Performance including behavior. The paper presents an executive summary of a validation results

based on defined indicators and measurements of measuring behavior in Team Performance. It presents a result of three hypotheses in the field of diversity, age range, and heterogeneity and supporting to measure Team Performance, including the determination of behavior, in a brief and non-representative way. The goal is to underline and support an empirical research by the determinants of Team Performance in the context of behavior.

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This paper is based on the fact that Behavioral Economics is entering the economic business area. It summarizes aspects of Team Performance & Behavioral Economics, outlines a way to measure behavior and delivers a validation result by measuring Team Performance under the determinant behavior. Key findings are: First, Team Performance can be measured under the determinant of behavior. Due to new trends in organizations also triggered by crisis, Behavioral Economics is entering more into the practical environment, linked to the increased importance of measuring Team Performance. Secondly, behavior has an impact on Team Performance. Lastly, the hypotheses in the field of diversity, age range, and heterogeneity deliver a measurable impact linked to Team Performance in the presented validation result.

Keywords: Behavioral Economics, Team Performance, Measurement, Diversity, Age Range, Heterogeneity, Human Resources

9. MOVING FORWARD WITH STRATEGIC ALLIANCE RESEARCH: A MANAGERIAL-LEVEL APPROACH

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ABSTRACT

Strategic alliances have traditionally been examined from the lenses of economics and strategy, however at a managerial level, psycho-sociological factors intervene in how managers conceive and enact the performance of strategic alliances. Since it is managers who decide when and how to form, operate and terminate strategic alliances, it appears essential to gain a better understanding of their reasoning. This article leverages Sensemaking theory, Social Identity theory, and Commitment theory and presents a set of six propositions to guide future research into how managers conceptualise the performance of strategic alliances.

Keywords: Strategic Alliances, Sensemaking, Social Identity Theory, Commitment, Performance Inductive Research

10. APPLYING DISTRIBUTED LEADERSHIP THEORY IN COMMUNITIES OF PRACTICE: THE CASE OF THE UNITED NATIONS

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ABSTRACT:

Communities of Practice (CoPs) have become more popular during the last two decades. While there is an extensive literature on the usefulness, construction, and utilization of CoPs, we know less about the practice of leadership in them. This study focuses on a distinctive feature of CoPs – the absence of formally designated leaders. The specific purpose of the paper is to discuss the role of leaders in a CoP within the United Nations. We carried out a number of in-depth interviews with both community leaders and members. The findings are interpreted through the concept of "distributed" leadership theory.

Keywords: Communities of Practice, Distributed Leadership, United Nations

11. RELEVANCY OF SIMPLE ESTATE PLANNING CONCEPTS FOR COLLEGE STUDENTS: FROM A TEACHER AND STUDENT PERSPECTIVE

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ABSTRACT

Estate planning concepts and tools are very important in the financial and emotional lives of persons who hope to provide financial stability and reduce worries for their families. Every person can certainly benefit from the use of estate planning techniques to help make certain that their wishes will be carried out upon death or disability. But what about the needs of college students, particularly single ones? Are certain basic estate planning techniques really essential for them? If so, how can we present these topics to make students feel the relevancy of them in their lives so they can take them seriously and make use of them currently? By approaching them in a way to reveal their current relevance, it can be a great way to connect with the students and provide them a valuable resource. Our paper looks at certain estate planning concepts and how to get the students "on board" in making these important decisions now, so they can work for them immediately. It addresses these concepts from both the teacher and student perspectives.

Keywords: estate planning, course relevancy, power of attorney, health care directives, jointly owned property, life insurance

12. THE RELATIONSHIP BETWEEN POWER ASYMMETRY AND STRATEGIC FIT IN SUPPLY CHAIN OPERATIONS

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ABSTRACT

Strategic fit is pursued by companies that seek better performance. While supply chain management becomes popular in corporations, it will be beneficial for firms to learn whether or not fit in supply chain operations strategies lead to better performance. Moreover, to understand what the factors are affecting fit in supply chain operations strategies is the key to reach strategic fit among supply chain members. This paper will discuss how strategic fit in supply chain operations bring better performance and how power asymmetry in supply chain relationships will impact the fit and then two propositions will be introduced.

Keywords: Supply Chain Management, Operations Strategies, Supply Chain Operations Strategies