ABSTRACTS

1. STAKEHOLDER SALIENCE, GOAL SYSTEM, AND FAMILY BUSINESS: A CORRELATION STUDY

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ABSTRACT

This article is a response to the numerous calls for the application of stakeholder theory for the analysis of family businesses and among the first papers that deal with the concept of stakeholder salience in the family business context empirically. This study extends the literature by hypothesizing that stakeholder salience differs due to a company's ownership structure (family business versus nonfamily business) and the degree of the owner family's influence. Furthermore, the authors analyze the interplay between stakeholder salience and a company's goal system, expecting that a company's goal system reflects the claims of the highly salient constituents and that this correlation is influenced by a company's ownership structure and the degree of the owner family's influence. The results from a survey of large and medium-sized companies in Austria only partially confirm the hypotheses. Our findings suggest a need for continued emphasis on the empirical research on this topic.

Keywords: *stakeholder theory, salience, family business, goal system*

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2. RETIREMENT PLANNING AND RESOURCES

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ABSTRACT

Two ways proposed by the OECD (2011) to reform pensions included increasing workforce longevity and encouraging independent financial planning. This study explored retirement planning and resource accumulation behavior (physical health, finances, social, cognitive, emotional and motivational) in a group of 311 Australian employees aged 45 and over. Antecedents and consequences of retirement planning and resource accumulation were investigated . Antecedents included demographics, work centrality, mastery and psychological health. Consequences investigated were confidence in retirement preparation, planned age at retirement and intention to participate in bridge employment. Important differences in antecedents and consequences indicate that the constructs of retirement planning and resource accumulation do not operate interchangeably. Policy makers, such as the OECD, Organizations and Governments should consider mastery and resource accumulation as well as planning in promoting better retirement preparation.

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3. A TEST OF MEDIATING EFFECT OF ORGANIZATIONAL COMMITMENT IN THE RELATIONSHIP BETWEEN JOB SATISAFACTION NURSES TURNOVER INTENT

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ABSTRACT

This study aims to test a model of nurses' intention to leave from their current workplace. Precisely, it addresses on the issue how do individual attitudes (i.e., job satisfaction and organizational commitment) related to behavioural outcome (i.e., turnover) of employees. Current study argued that nature of organisational commitment could not be explained by any one single dimension; but is more fully explained by the multidimensional nature of commitment – affective, normative and continuance commitment. The proposed theoretical model of the study considered job satisfaction as antecedent

of organizational commitment. Further, the three types of the commitment predicted as mediating variable between job satisfaction and turnover intent. The model was estimated using structural equation modeling with a sample of nurses drawn from several Indonesia private hospitals (N=428). An examination of goodness-of-fit model provided strong support that the model fit well with the sample. The findings noted that among three dimensions of commitment, affective commitment has the most significant affect and directly influence on turnover intent, and job satisfaction has also direct influence on turnover intent. Implications for human resources management and managers are also discussed.

Keywords: *job satisfaction, commitment, turnover intent.*

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4. COSTING ALLOCATION AND DIFFERENT IMPLICATIONS IN A SMALL CLOTHING MANUFACTURING COMPANY – A CASE STUDY

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ABSTRACT

This case study provides a thorough training and/or examination of students' basic costing skills linked to pricing and touching some behavioural aspects of management accounting as well. The case study is divided into three specific areas and concerns of the organization enabling both interrelations between the three subsections but also isolation in the use of the subsections. The subsections provide each their theme to the case. The case study is, thus, applicable both as an exam and as a case study for class exercises. It provides quite specific elements of cost allocation and allows for further reflection of the various areas of a small international organization's co-ordination and management challenges. The issues are aimed at management accounting students but may be beneficial for all types of business students. The case study enables students to demonstrate their comprehensive costing skills and understanding within an international business. Likewise, used as class exercises, it will prepare students for an exam situation and should enhance an understanding of costing behaviour.

Keywords: *Costing allocation, activity based costing, traditional costing, pricing, motivation, case study, teaching notes, management accounting, international organization.*

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5. MANAGING ORGANIZATIONAL INNOVATION THROUGH HUMAN RESOURCES, HUMAN CAPITAL AND PSYCHOLOGICAL CAPITAL

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ABSTRACT

The article aims at making a series of considerations on the concepts of innovation and, more specifically, organizational innovation, in order to show what literature says about the role of human resources, human capital and psychological capital in the matter. Starting from some definitions of innovation given in the introduction, the paper goes on by dealing with organizational innovation and the role of human and psychological capital in the innovation processes. Although most of the consulting books underline the importance of people in the innovation process, little research on the implications on human and psychological resources has been carried out and research has not explored in an extensive way the human side of innovation. So, the final part of the article stresses the existing links between innovation and the so-called human factor and reports a summary table with the competences literature has identified so far which are useful to implement innovation.

Keywords: *Organizational Innovation; Human Resources; Human Capital; Psychological Capital*

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6. WORK VALUES AND AGING WORKFORCE. A PERSPECTIVE ON VALUE ORIENTATIONS AND MOTIVATIONS FOR POST-RETIREMENT ACTIVITIES.

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ABSTRACT

Population ageing is not only linked to social or health problems, but it also concerns economic and HRM strategies and policies in work organizations. Elderly and retired workers are often still active and recent literature in social sciences has indeed focused on the management and motivation of ageing workforce. The present work aims to explore the relationships between reasons to stay active and the work values of elderly workers, by examining how value orientations affect the reasons behind post-retirement activity. A questionnaire was administered to a sample of 480 north-Italian elderly, retired from different jobs who continued to work. Part of questionnaire adopted the Work Important Study/Work Values Scale (WIS/SVP) to explore the work values of aging workforce. As a result, people in retirement appear to be moved mainly by reasons of social connections and usefulness. More personal dimensions related to the need of being appreciated, self-realized, or the need of keep themselves active and busy are considered less important. Interestingly, financial reasons and work continuity are considered not important. In addition, work values and value orientations influence to various degrees these motivations to stay in activity after formal retirement. These findings suggest that HRM practices and policies, capable of motivating older workers to continue to work, should address social and relational issues rather than financial related aspects or continuous career development.

Keywords: *Aging Work-force, Retirement, Work values, Silver Workers, H.R.M.*

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7. UNIVERSITIES AS SOURCES OF BUSINESS: ENTREPRENEURSHIP AND DOCTORAL STUDIES

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ABSTRACT

Universities are called upon to contribute to economic development; work on education, patenting, licensing, and support in the spin-off of scientists is a way of doing this. In this scenario, the research aims to investigate the entrepreneurial potential in scientific and technical Ph.D. students. The results highlight that doctoral courses do not provide dedicated entrepreneurship training and that Ph.D. students need to be encouraged to improve their entrepreneurial competences or, at least, to think about an entrepreneurial future, in order to resemble colleagues who are already entrepreneurs. Institutional and policy roles in creating a model of entrepreneurship education are also underlined.

Keywords: *entrepreneurship, education, PhD, academic entrepreneurship, scientists*

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8. THREAT OF LOSING THE JOB AND DEVIANT BEHAVIOURS AS CONSEQUENCE: COMPARING SOCIAL EXCHANGE PERSPECTIVE AND JUSTICE CONTROL MODEL AS THEORETICAL EXPLANATIONS

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ABSTRACT

In the current context of economic crisis, more flexibility from the workforce and organizations is required by the labour market. Job insecurity is a major source of psychological strain during these organizational changes. Research suggests that stressful working conditions may contribute to employees engaging in counterproductive work behaviours in an attempt to regain control over their environment. Alternatively, the fear for uncertainty may lead to avoid any behaviour increasing the likelihood of job loss. In this study we compare two different mediating mechanisms to investigate the relationship job insecurity and deviant behaviours in order to understand the psychological processes underlying. Specifically, psychological contract, rooted in the exchange perspective, and procedural justice, explained by the control model, are the theoretical explanations that we propose. In a sample of 322 blue-collar workers, the results showed that job insecurity is positively related to deviant behaviours indirectly (full mediation) through both breach of psychological contract and procedural injustice: both indirect effects have the same strength in explaining the relationship. The consequences of these findings for theory and practice are highlighted in the discussion.

Keywords: *Job Insecurity; Deviant Behaviours; Psychological Contract Breach; Social Exchange Theory; Procedural Injustice; Justice Control Model; Multiple Mediation Model.*

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9. THE ROLE OF MANAGEMENT ACCOUNTANTS IN THE USE OF ERP SYSTEMS IN LARGE COMPANIES

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ABSTRACT

In the current literature there is a need for research on the link between the use of enterprise resource planning (ERP) systems and management accounting. Some further studies report a strong advancement for the role of management accountants through an ERP system implementation, but the specific use of an ERP system and its effects on the role of management accountants therefore have been largely neglected so far. This paper investigates the effects of the use of ERP systems on the changing role of management accountants. For this research, a case study design in a large international operating Austrian company was chosen. In reference to organizational role theory as well as organizational development theory, the results of this study actually confirm a contribution of the use of ERP systems to the changing role of management accountants (e.g. requirements, tasks, and interactions with other departments or employees).

Keywords: *Enterprise resource planning systems, ERP, management accounting, role of management accountants, large companies*

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10. EMOTIONAL INTELLIGENCE AND LIFE SATISFACTION: AN EMPIRICAL STUDY ON ITALIAN NURSES

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ABSTRACT

The aim of this study was to take a more in-depth look at the role of emotional intelligence (both self-reported and ability-based) and personality traits in life satisfaction, verifying the existence of incremental validity of the emotional intelligence dimensions over personality variables. Three hundred and twenty-six Italian nurses were given the Satisfaction With Life Scale (SWLS), the Big Five Questionnaire (BFQ), the Bar-On Emotional Quotient Inventory (Bar-On EQ-i) and the Mayer Salovey Caruso Emotional Intelligence Test (MSCEIT). The results highlight the influence exercised by personality and emotional intelligence on life satisfaction, underlining the role of emotional intelligence.

Keywords: life satisfaction; self-reported emotional intelligence; ability-based emotional intelligence; organizational health psychology; nurses.

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11. ASSESSING THE IMPACT OF THE ONLINE LEARNING PORTAL ON STUDENT PERFORMANCE IN A BUSINESS/MARKETING COURSE

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ABSTRACT

This paper investigates whether a statistically significant relationship exists between student interaction with the course website and student's overall performance in the course. This is important since universities around the world have invested heavily in online education assuming online education practices benefit student learning outcomes. Using the online tracking system in Blackboard, the time spent by each student on a range of specific online assessment activities in the course is measured. These measures are then used along with student characteristics to predict the final student mark in the course. The evidence suggests time spent on online activities is generally associated with higher assessment performance.

Keywords: *Academic Achievement, Online Learning, Student Learning Outcomes, Student Online Participation, Web- based software, Teaching Online*.

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12. SUPPORTING CRITICAL THINKING THROUGH ANCHORED ASYNCHRONOUS ONLINE DISCUSSIONS

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ABSTRACT

We present results from an exploratory study on the effectiveness of anchored and standard asynchronous online discussions on the critical thinking of the students. In our study, two groups of students used standard asynchronous online discussions and anchored asynchronous online discussions. Based on Garrison's et al. (2001) evaluation criteria for critical thinking, we conducted a content analysis of the comments made by the students. We found statistically significant differences in the number of off-topic comments and for the integration category.

***Keywords*:** Anchored Online Discussions, Persuasive Technology, Computer-Mediated-Communication, Critical Thinking

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13. UNDERSTANDING UNIQUE CONSUMER BEHAVIOR: INSIGHTS FROM SOCIAL PSYCHOLOGY

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ABSTRACT

Due to the growing wealth in increasingly urbanized societies more and more consumers have the financial capability and sense the social need to individualize their lifestyle, behavior, and possessions. Therefore, companies strive to offer customized products, use exclusive distribution channels and promise a unique brand image. While unique consumer behavior has been addressed by social-psychological research since the 1970s the findings have not been sufficiently integrated into business and marketing approaches so far. This paper surveys relevant theories on the phenomenon of unique behavior. Conformity research provides evidence that unique behavior can have both, a private and public function. Following social identity theory, uniqueness in social groups also contributes to establish an individual identity. Notably, it is expected that people, who focus on extending self-esteem, drive to be unique in social and private life (self-esteem hypotheses). Finally, uniqueness theory and optimal distinctiveness theory attribute unique behavior to an individual's need for uniqueness which can be measured and used in consumer research. To sum it up, understanding unique consumer behavior is a vital topic for business and marketing research.

Keywords: *Unique Consumer Behavior, (Consumer') Need for Uniqueness, Optimal Distinctiveness Theory, Conformity Research, Social Identity Theory, Self-Categorization Theory, Self-Esteem Hypotheses*

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14. CREATIVE SELF-EFFICACY, HARDINESS AND RESISTANCE TO CHANGE

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ABSTRACT

This work aims to investigate the role of several personal characteristics related to resistance to change. We investigated the constructs of creative self-efficacy, hardiness and coping. 80 housing association workers participated (54 males and 26 females). At the time of administration 41 participants worked daily, 21 occasionally and 18 were laid off.

The results affirm that creative individuals show less resistance to change. It also appears that hardy individuals are better able to move in an unstable environment showing a greater capacity to adapt.

Keywords: *Creative self-efficacy, hardiness, resistance to change, stress.*
