



**ENHANCING MANAGERIAL
RESPONSIVENESS TO
GLOBAL CHALLENGES**

IFSAM VIIIth World Congress 2006

September 28–30, 2006 | Berlin, Germany

Freie Universität Berlin



INTERNATIONAL FEDERATION OF SCHOLARLY
ASSOCIATIONS OF MANAGEMENT

Verband der Hochschullehrer
für Betriebswirtschaft e.V.



Association of University Professors of Management



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Welcome to the 2006 IFSAM Congress in Berlin

It is our pleasure to welcome you to the Freie Universität Berlin for the IFSAM VIIIth World Congress. The IFSAM World Congress provides an excellent opportunity for scholars from all over the world to come together to share research findings and insights, create and renew friendships and professional networks, and to open minds and span boundaries.

The number of this year's submissions, the largest IFSAM has ever had, has impressively demonstrated how rapid interest in professional international exchange has grown. The program includes paper presentations, panel discussions, key note presentations and a PhD workshop. A large community of researchers explores the challenges of a global business world. Special emphasis will be given to the social responsibility global business activities have.

Many colleagues and staff members have worked hard to make this congress happen in numerous areas including reviews, the program, the brochures, the website, the online conference system, the registration, the exhibitions, the sponsorship, urgent requests etc. We thank everyone who contributed to this event for their invaluable support.

We hope you will enjoy the congress and the opportunities it provides. Your attendance and your active participation are greatly appreciated. We look forward to being with you in Berlin.

Georg Schreyögg

on behalf of the
IFSAM 2006 Organizing Committee and
VHB (Verband der Hochschullehrer für Betriebswirtschaft)



General Information

Cloakroom

A guarded cloakroom service is available at the conference venue registration desk.

Congress Assistance

Please do not hesitate to contact one of the assistants if you need any help. All assistants will be wearing the "official" IFSAM Congress T-Shirt (colour: green).

Congress Badges

Every registered participant will receive a badge upon registration. It is necessary to wear this to gain access to sessions and lunches. It also includes your pass for public transport (see "Public Transport"). Therefore you should always have it with you. Should you lose it, a handling fee of € 10,00 will be charged for its replacement.

Congress Organization



CTW – Congress Organisation Thomas Wiese
Hohenzollerndamm 125
14199 Berlin, Germany
Phone: +49 (0)30 – 85 99 62-14
Fax: +49 (0)30 – 85 07 98 26
E-mail: ifsam@ctw-congress.de
Website: www.ctw-congress.de

Conference Proceedings

Available online (conference website)

Congress Venue

The IFSAM VIIIth World Congress 2006 will be held on the campus of the Freie Universität Berlin, Habelschwerdter Allee 45. The Freie Universität Berlin is located in Dahlem, one of the greener areas of the city and has a distinguished tradition of scholarly achievement. The building has disabled access.

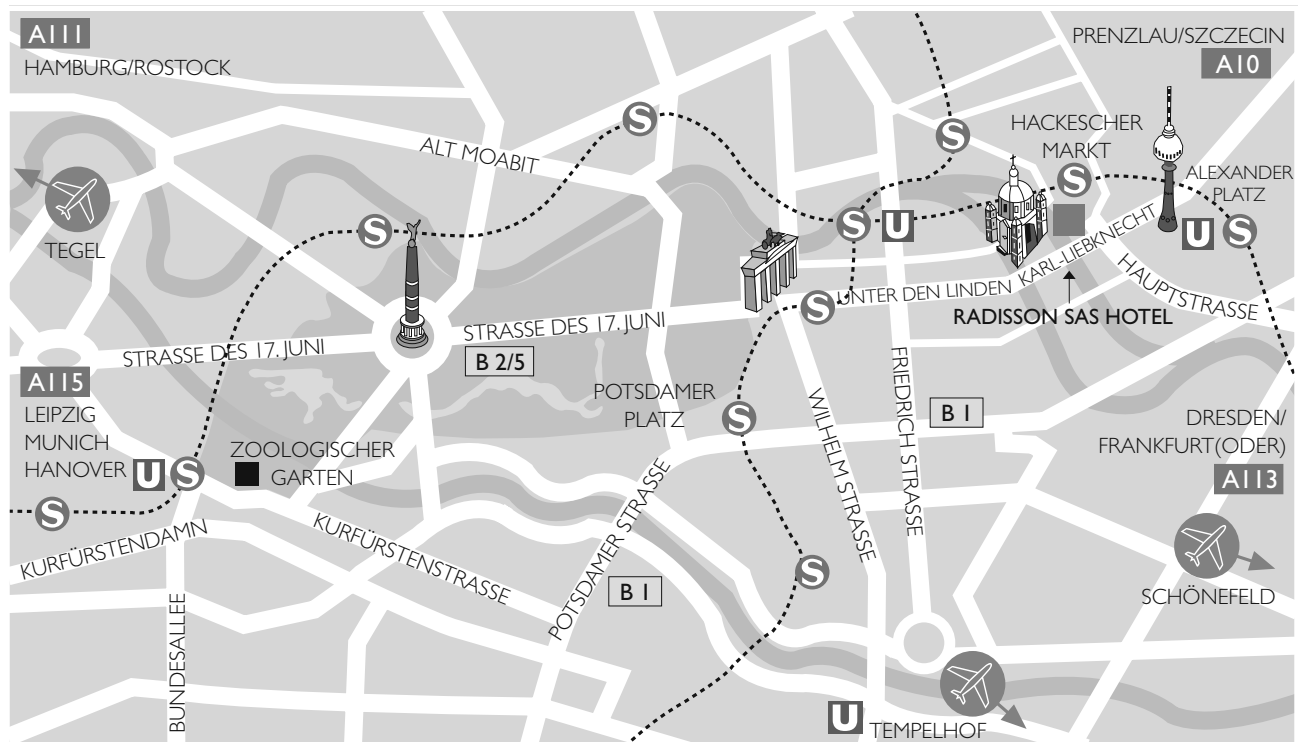
Freie Universität Berlin
Habelschwerdter Allee 45
14195 Berlin, Germany

Copying Service

Copying facilities will be available at the congress venue.

Exhibitors and Sponsors (see map at page 11)

- BANXIA Software Ltd., Cumbria (United Kingdom)
- Bertelsmann Stiftung, Gütersloh
- buch + medien consult, Essen
- Deloitte & Touche GmbH, München
- Deutsche Zentralbibliothek für Wirtschaftswissenschaften, Kiel
- Emerald Group Publishing Ltd., Bradford (United Kingdom)
- FOIL, Marudo (Italy)
- GWV Fachverlage GmbH, Wiesbaden
- Pearson Education Deutschland GmbH, München
- Thomson Learning, London (United Kingdom)
- Verband der Hochschullehrer für Betriebswirtschaft e. V., Göttingen



Gala Dinner

Gala Dinner, Friday, September 29, 2006

Venue: Dom Lounge (SAS Radisson), Karl-Liebknecht-Str. 3

Price: € 60,00 per person – please ask at the registration counter for ticket availability.

Begin: 7.30 p.m

The Radisson SAS Hotel, Berlin is located right in the heart of the German capital, on the banks of the river Spree, opposite the Berlin Cathedral and close to Museum Island. The Dom Lounge is a unique event location on the eighth and ninth floors of the hotel. The lounge's panoramic windows offer views spanning the TV tower, the Red City Hall, Palast der Republik, Gendarmenmarkt, Berliner Dom, Museum Island and the synagogue right up to the Hackescher Markt.

How to get there (see above map)

Take the "S-Bahn" lines S5, S7, S75 or S9 to the station "Hackescher Markt". At this station take the exit to "Spandauer Straße". Follow this street and turn right onto "Karl-Liebknecht-Straße", where you will find the hotel on your right hand side (200 metres walking distance).

Health Service

For first aid please contact the registration desk or call 112.

Internet Facilities

During the congress the computer room JK 27/116 (Monsun) together with internet access will be available to the participants in the basement. Please use your username and password (printed on your badge) to access the internet.

Computer room opening hours:

Thursday, September 28, 2006 1.30 p.m.–6.00 p.m.

Friday, September 29, 2006 1.30 p.m.–6.00 p.m.

Saturday, September 30, 2006 8.00 a.m.–1.00 p.m.

Liability

Neither the organizer nor CTW – Congress Organisation Thomas Wiese GmbH – are liable for any losses, accidents or damage to persons or objects, regardless of the cause. Participants and accompanying persons attend the conference and all accompanying events at their own risk and responsibility.

Lunches and Coffee Breaks

Lunches and coffee breaks are included in the conference fee and are provided at the conference venue.

Organizing Committee

Ursula Hansen
Klaus Macharzina
Wolfgang Mayrhofer
Georg Schreyögg
Wolfgang Weber
Martin K. Welge

Parking

There are parking areas near the conference building, but they are however limited.

Postal Services and Foreign Exchange

The main post office and exchange facilities are located near to the underground station “Zoologischer Garten” which you can reach by subway line U9.

Registration Desk – Opening Hours

Thursday, September 28, 2006	8.00 a.m.–6.00 p.m.
Friday, September 29, 2006	8.00 a.m.–5.30 p.m.
Saturday, September 30, 2006	8.00 a.m.–3.00 p.m.

The registration desk will be located on the ground floor of the Building, Habelschwerdter Allee 45, in front of Lecture Hall HS 1a and HS 1b. It can be reached by phone on 01 71 – 1 42 11 99 (+49 (0)1 71 – 1 42 11 99 from foreign cell phones or from abroad).

Taxis

If you want to book a taxi, numbers to call are: +49 (0)30 – 26 10 26 or +49 (0)30 – 21 01 01, otherwise please consult the registration desk.

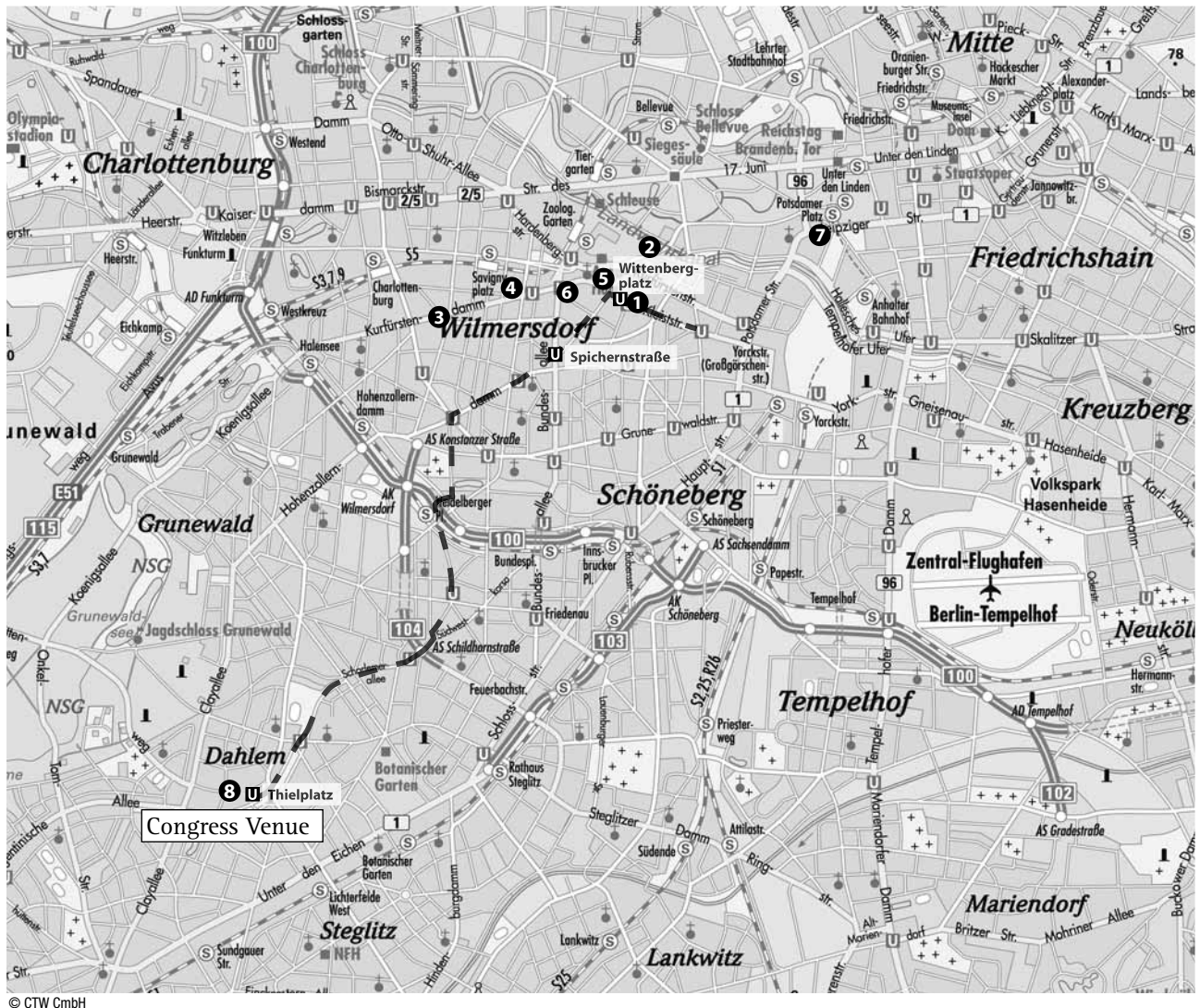
T-Shirts

You may wish to buy your IFSAM Conference 2006 T-Shirt at the registration desk.
Price: € 10,-.

Water

Fresh bottled water will be available free of charge in the conference venue on a self-service basis. Please help yourself, and we ask you to use the wastebaskets marked for empty bottles (deposit).

Map of Locations



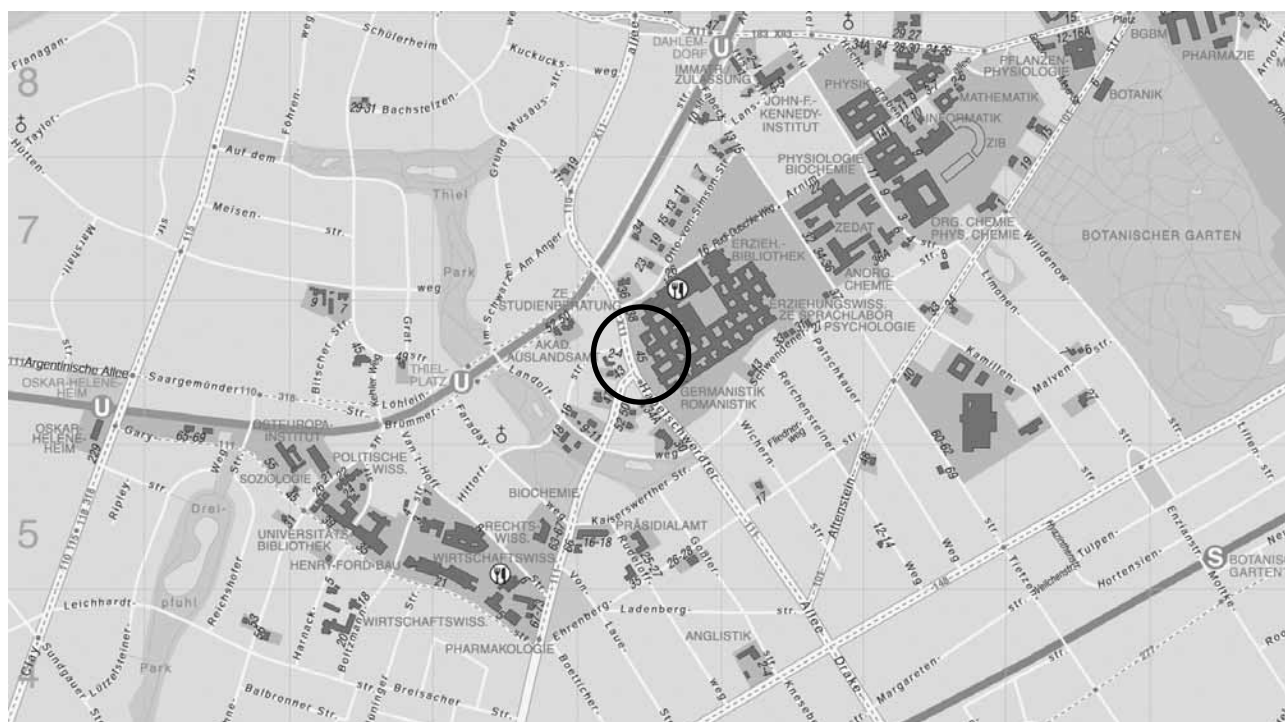
Congress Venue

Freie Universität Berlin

Building Habelschwerdter Allee 45

14195 Berlin, Germany

1. Hotel Ambassador Berlin***
2. Schweizerhof Berlin Dorint Sofitel****
3. Hotel Art Nouveau****
4. Hotel California**** garni
5. Hotel Crowne Plaza Berlin City Centre*****
6. Swissôtel Am Kurfürstendamm****
7. Grand Hyatt*****
8. Harnack Haus



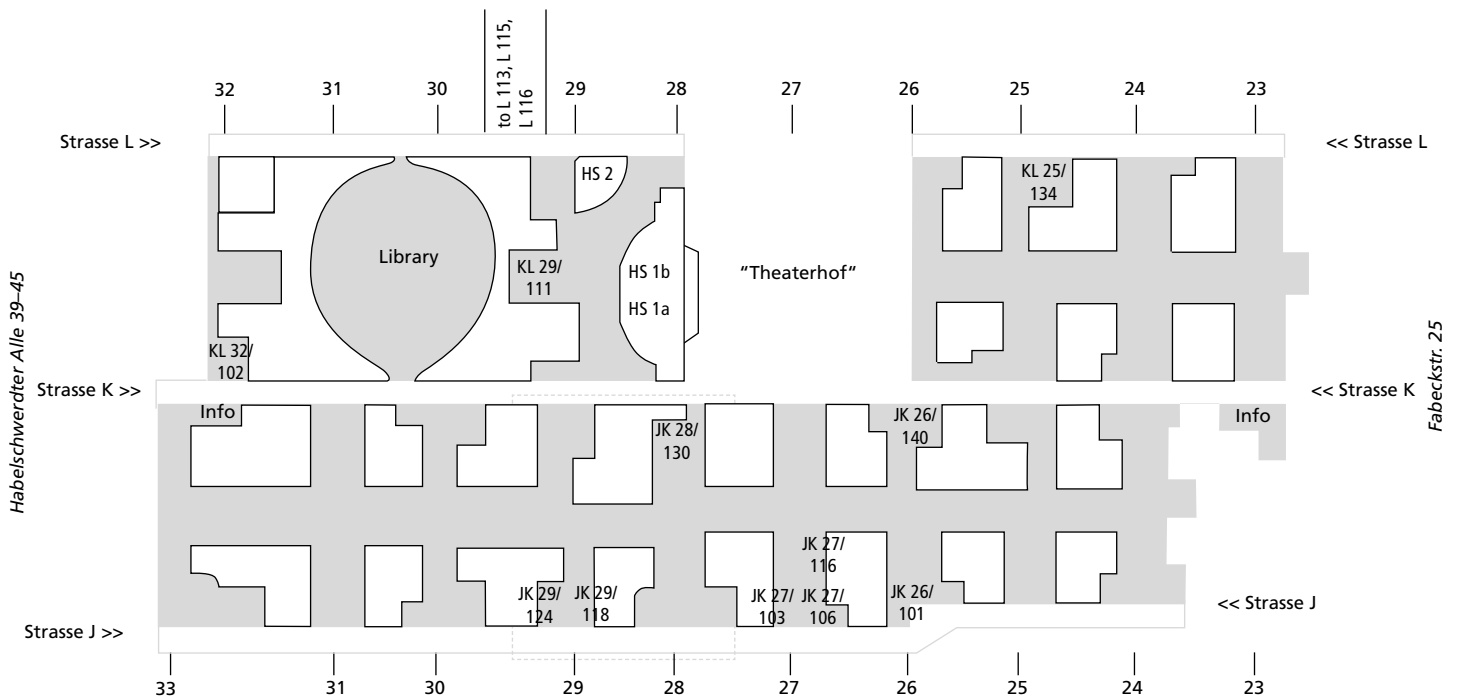
How to reach the congress venue

The conference venue can be reached via underground train line U3 (heading towards Krumme Lanke). The station closest to the conference venue is “Thielplatz” (10 min. walk from the conference venue). Leave the station in the direction “Schwarzer Grund”, turn right and cross the street (you will find IFSAM signposts there). Walk straight ahead for 200 m and turn right again after about 100 m you will see a silver coloured building; this is the conference venue.

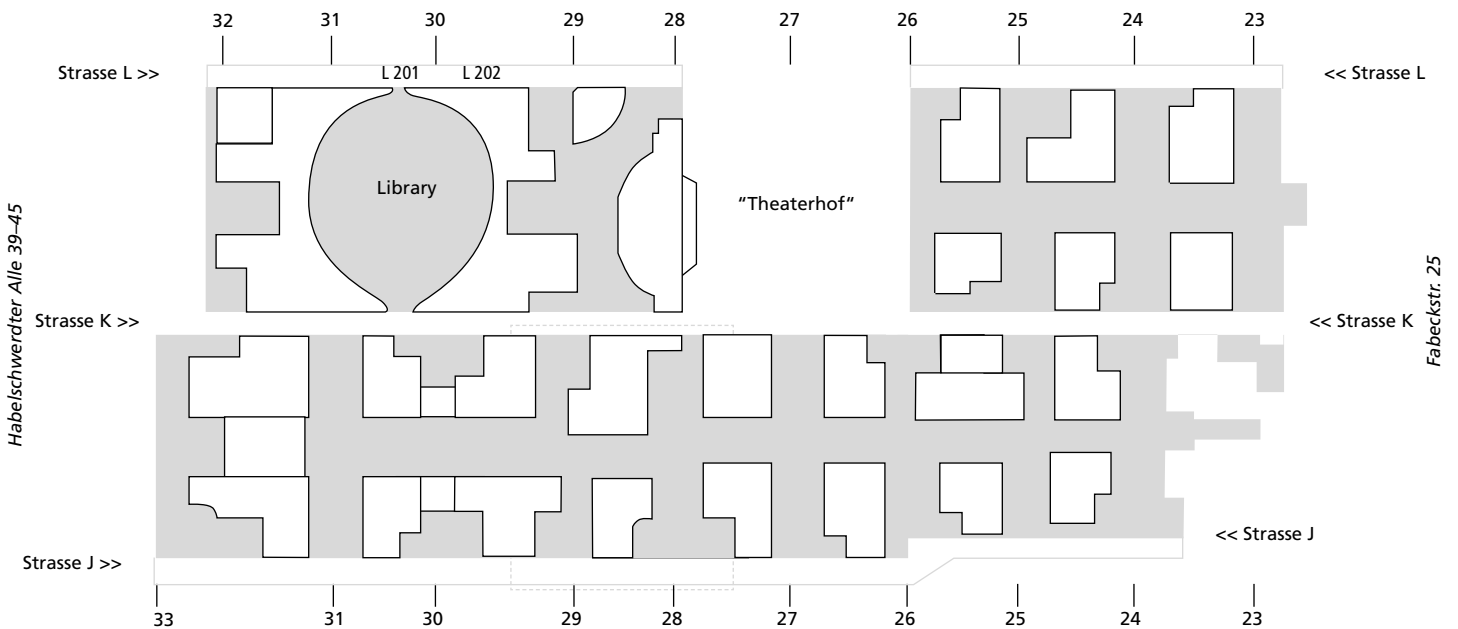
You will be provided with a 3-day-pass (September 28–30, 2006) valid for the whole of the Berlin public transportation network (U-Bahn, S-Bahn, Bus). It will be printed on your congress badge.

We kindly ask you to keep your name tag with you whenever using public transport between September 28 and 30, 2006. The name tag functions as your ticket and has to be shown in case of a spot check. It does not have to be validated.

Habelschwerdter Allee 45, Ground Floor



Habelschwerdter Allee 45, First Floor

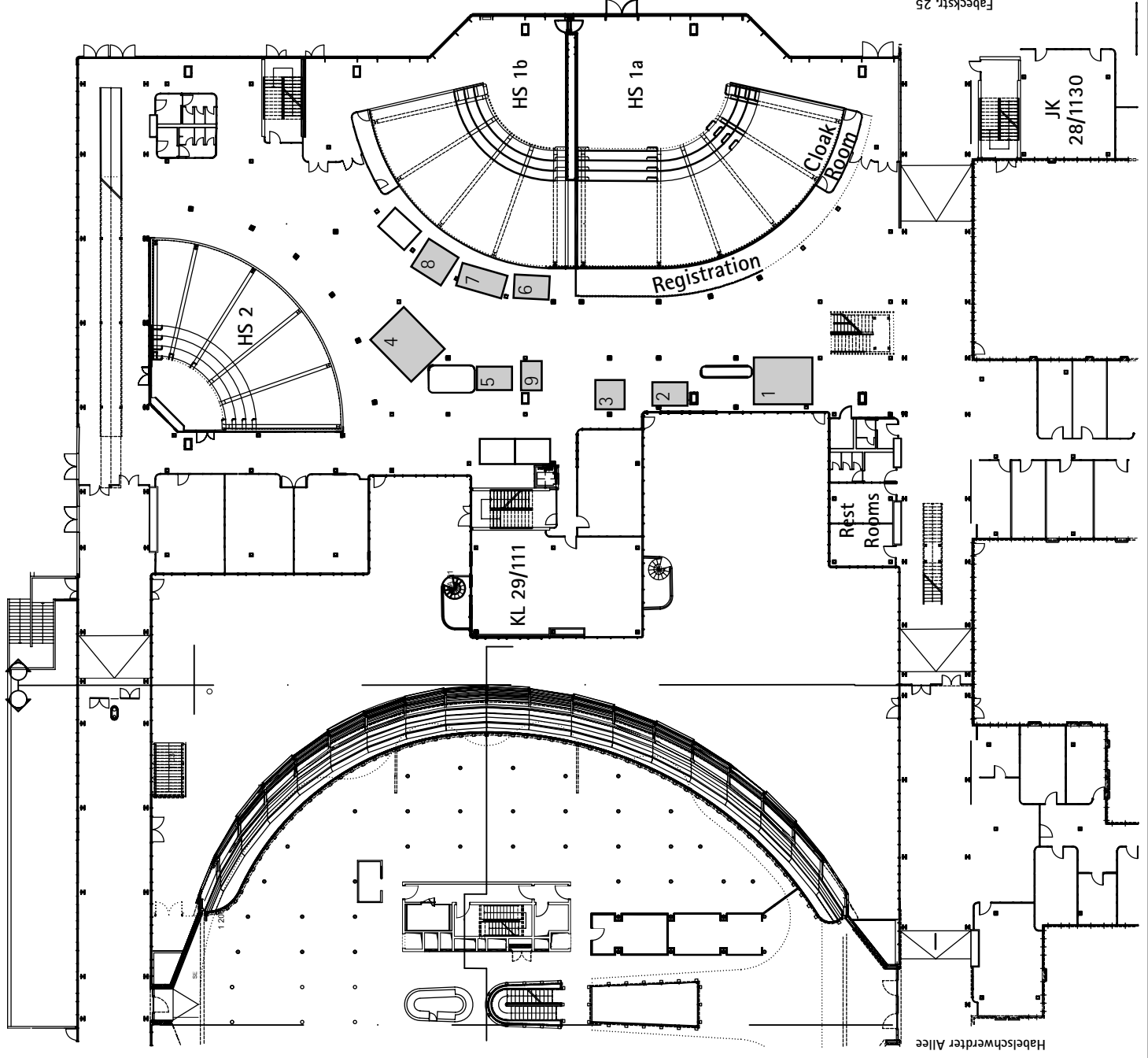


Industrial Exhibition

VIIIth IFSAM World Congress 2006
Berlin, September 28–30, 2006

Exhibitors

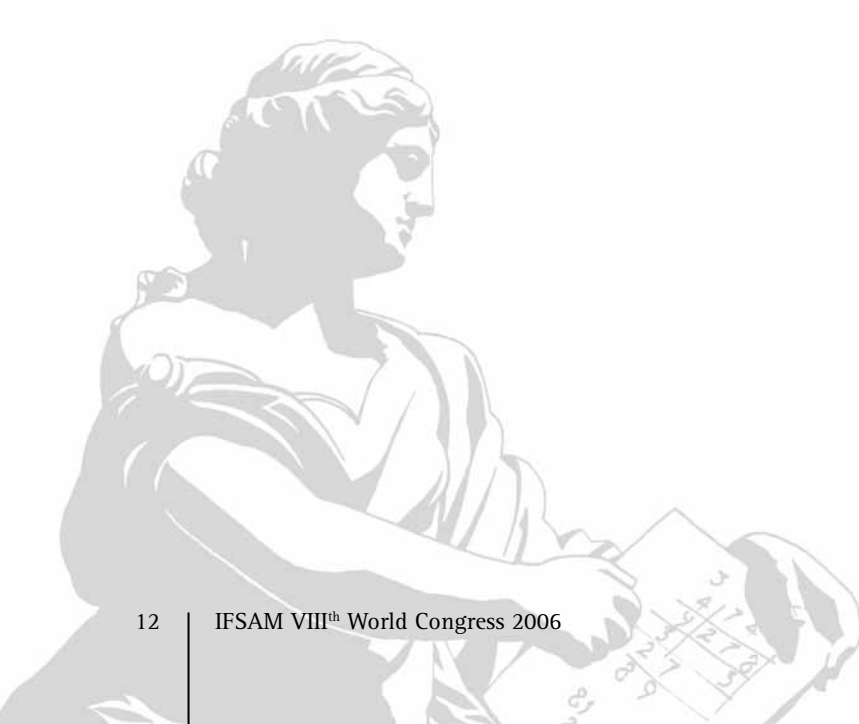
1. Bertelsmann Stiftung
2. FOIL
3. Thomson Learning
4. Deloitte & Touche GmbH
5. Pearson Education
6. Deutschland GmbH
7. buch + medien consult
8. GWV Fachverlage GmbH
9. Deutsche Zentralbibliothek für Wirtschaftswissenschaften für Wirtschaftswissenschaften für Betriebswirtschaft e. V.



General Theme

Enhancing managerial responsiveness to global challenges

Nowadays companies find themselves entrenched in an increasingly globalized environment governed by time and space. In this ubiquity of global competition an increasing number of economic actors are being confronted with new challenges. Emerging network competition is characterized by an increasing expansion and density of economic and social interactions. The dynamic interplay of internal and external organizational units is becoming critical on a global level. The conference aims at providing the platform for discussing the various perspectives of how globally acting companies can and should cope with global challenges and dynamics. Special focus is on the issue of managerial responsiveness in a global world. The conference will feature a variety of formats including plenary sessions, competitive paper sessions, workshops, and panels.



List of Tracks and Rooms

Track	Title	Room	Page
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2	Enhancing Global Managerial Responsiveness by Intercultural Management	L 115	31
3	Global Knowledge Management	L 115	32
4	Public Affairs Management	L 115	33
5	Evolution of Global Management Knowledge	JK 26/101	34
6	Technology and Innovations in the Global Economic Geography	L 113	36
7	Internationalization of Accounting (Schmalenbach Business Review track)	JK 27/103	39
8	International Corporate Governance	L 202	41
9	Environmental Issues and Sustainability	JK 26/140	43
10	Global and Local Networks	JK 28/130	45
11	Globalization in the Value Chain	L 202	47
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18	Local Trends for Global Management	KL 32/102	59
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Program of the PhD Workshop

Location: Freie Universität Berlin
Harnackhaus
Ilhnestr. 16–20

Date: September 26–27, 2006

Tuesday, September 26, 2006

7.00 p.m.–8.00 p.m.	Get-together
8.00 p.m.	Joint dinner

Wednesday, September 27, 2006

9.00 a.m.–9.15 a.m.	Welcome and Overview
9.15 a.m.–10.30 a.m.	Session 1 Mapping the problems and core developmental areas
10.30 a.m.–10.50 a.m.	<i>Break</i>
10.50 a.m.–12.30 p.m.	Session 2 The expert's view: experiences from the faculty
12.30 p.m.–2.00 p.m.	<i>Lunch break and peer sharing</i>
2.00 p.m.–3.30 p.m.	Session 3 Working towards solutions
3.30 p.m.–3.50 p.m.	<i>Break</i>
3.50 p.m.–5.30 p.m.	Session 4 Working towards solutions continued
5.30 p.m.–6.00 p.m.	Summing up
6.00 p.m.	<i>Chillout</i>



Colloquium Program

Location: Freie Universität Berlin
Habelschwerdter Allee 45
14195 Berlin

Date: September 28–30, 2006

Thursday, September 28, 2006

8.00 a.m.–9.15 a.m.	<i>Registration and coffee</i>
9.15 a.m.–9.30 a.m.	Opening of the Conference (room: HS 1a)
9.30 a.m.–10.15 a.m.	Keynote presentation J. Dunning, Reading
10.15 a.m.–11.00 a.m.	Keynote presentation W. Grewe, Deloitte
11.00 a.m.–11.30 a.m.	<i>Coffee break</i>
11.30 a.m.–1.00 p.m.	Paper sessions I (up to 17 sessions in parallel)
1.00 p.m.–2.30 p.m.	<i>Lunch</i>
2.30 p.m.–4.00 p.m.	Paper sessions II
4.00 p.m.–4.30 p.m.	<i>Coffee break</i>
4.30 p.m.–6.00 p.m.	Paper sessions III
6.00 p.m.–7.00 p.m.	<i>Welcome reception at Conference Venue</i>

Friday, September 29, 2006

9.00 a.m.–10.30 a.m.	Paper sessions IV
10.30 a.m.–11.00 a.m.	<i>Coffee break</i>
11.00 a.m.–12.30 p.m.	Paper sessions V
12.30 p.m.–2.00 p.m.	<i>Lunch</i>
2.00 p.m.–3.30 p.m.	Panel discussions (4–5 panels in parallel)
3.30 p.m.–4.00 p.m.	<i>Coffee break</i>
4.00 p.m.–5.30 p.m.	Panel discussions (4–5 panels in parallel)
7.30 p.m.	<i>Gala dinner (for details see p. 6)</i>

Saturday, September 30, 2006

9.00 a.m.–10.15 a.m.	Keynote presentation IV R. L. Tung U. Hansen/H. Meffert
10.30 a.m.–12.00 p.m.	Paper sessions VI
12.00 p.m.–1.15 p.m.	<i>Lunch</i>
1.15 p.m.–2.45 p.m.	Paper sessions VII
3.00 p.m.–3.30 p.m.	<i>Closing and Farewell (room: HS 1b)</i>

Keynote Presentation I

A New "Zeitgeist" for International Business Scholarship

Thursday, September 28, 9.30 a.m.–10.15 a.m., HS 1a

John Dunning

University of Reading, UK and Rutgers University, Newark, USA
j.m.turner@rdg.ac.uk



John Dunning has been researching into the economics of international direct investment and the multinational enterprise since the 1950s. He has authored, co-authored, or edited 42 books on this subject, and on industrial and regional economics. His latest publications are a two volume compendium of his more influential contributions to international business over the past 30 years (Edward Elgar, 2002), an edited volume on *Making Globalization Good* (Oxford University Press, (2003) and a jointly authored monograph (with Rajneesh Narula) *Multinationals and Industrial Competitiveness*, Edward Elgar (2004). He is currently working on (with Sarianna Lundan) a revised edition to his widely acclaimed textbook *Multinational Enterprises and the Global Economy*, first published in 1993; and on a new book on *Institutions, Economic Development and International Business Activity*.

John Dunning is Emeritus Professor of International Business at the University of Reading, UK and State of New Jersey Emeritus Professor of International Business at Rutgers University, New Jersey, USA.

In addition, he has been Visiting Professor at several universities in North America, Europe and Asia. John Dunning is currently Senior Economic Adviser to the Director of the Division on Investment, Technology and Enterprise Development of UNCTAD in Geneva, and to the Federation of Investment Promotion Agencies of China. He is also past Chairman of a London based economics and management consultancy, Economists Advisory Group Ltd.

John Dunning has honorary doctorates from the University of Uppsala in Sweden, the Autonomous University of Madrid and the University of Antwerp. He is also honorary Professor of International Business at the University of International Business and Economics at Beijing. He is past President of the International Trade and Finance Association, and of the Academy of International Business. A festschrift, edited by Peter Buckley and Mark Casson was published in his honour in 1992, and, in 2003, a second festschrift, embracing his work at Rutgers University, and edited by Peter Gray was published. Also in 2003, a volume edited by John Cantwell and Rajneesh Narula entitled *International Business and the Eclectic Paradigm* was devoted to his theoretical contributions to international business. In August 2002, John Dunning was honoured as Distinguished Scholar in International Management at the Academy of Management's annual meeting at Denver. In December 2004 he was presented with a Lifetime Achievement Award at the annual meeting of the European Academy of International Business in Ljubljana

John Dunning is Chairman of the Board of Editorial Advisors of the UNCTAD journal *Transnational Corporations*, and serves on several other editorial and advisory boards. He has homes at Henley on Thames in Oxfordshire, and in Cornwall.

Keynote Presentation II

Global Excellence and Leadership in Corporate Social Responsibility

Thursday, September 28, 10.15 a.m.–11.00 a.m., HS 1a

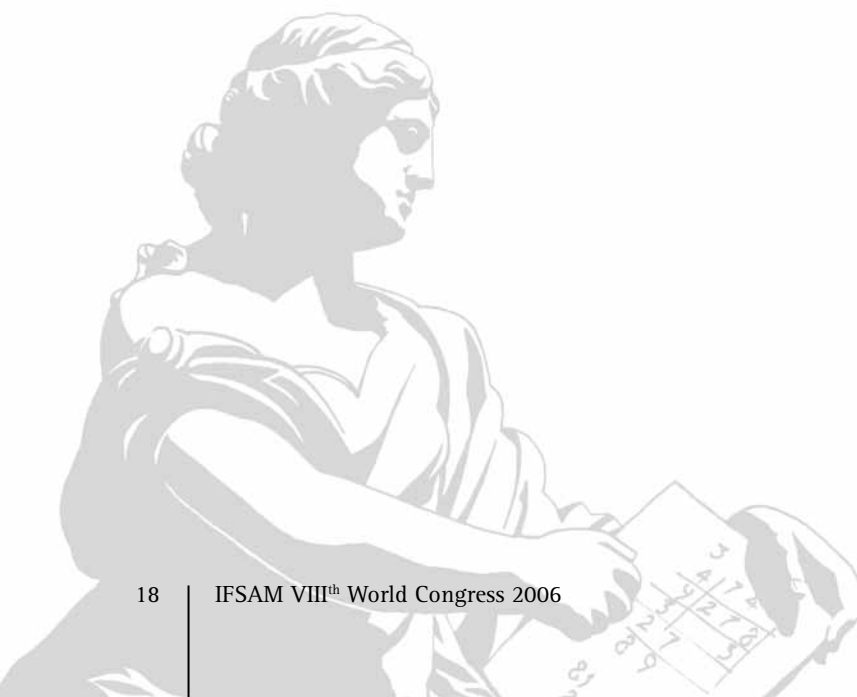
Wolfgang Grewe
Deloitte & Touche GmbH
Rosenheimer Platz 4
81669 München



Through its product or service offerings, core operations, and investment in communities, each company influences and shapes society in ways large and small. By recognising this influence, and by managing it wisely, companies can minimize risk and maximize value to their communities, to their clients, and to themselves. The other way round, broad social and political trends can have a significant influence on companies and their licence to operate. They can result in business risk, offer opportunities for new market growth and product innovation.

Companies have to make sure, that they incorporate awareness for socio-political issues systematically into their strategic decision making processes. They must strive to anticipate and understand expectations of society and embed them in their business strategy. They need “radar” systems to anticipate future risks and opportunities, master the range of options available for dealing with them, engage in the external debate, and ensure that the entire organisation takes part in a coherent and forceful way.

Wolfgang Grewe is Senior Partner and Chairman of the Management Group of Deloitte & Touche Germany. As a member of the Global Executive of Deloitte Touche Tohmatsu and Managing Partner Europe, Middle East, Africa he also takes on a leading role in the international organization. Wolfgang Grewe is member of national audit organizations and standard setting bodies. He is author and editor on audit commentaries, books and other professional publications. Being involved in academic and professional education for many years, Wolfgang Grewe is honorary professor at the faculty of social sciences at Otto-Friedrich-University, Bamberg.



Keynote Presentation III

Human Resource Challenges and Opportunities to Outward Investment from Emerging Markets: The Case of China

Saturday, September 30, 9.00 a.m.–10.15 a.m., HS 2

Rosalie L. Tung
Simon Fraser University
8888 University Drive
Burnaby, B.C. V5A 1S6
Canada
tung@sfu.ca
www.sfu.ca/~tung



In recent years, fuelled by rapid economic development at home, a growing number of emerging economies have embarked on their own outward foreign direct investment, and at the same time, continued to attract a lot of inward foreign investment. Increasingly, these emerging markets have recognized that the ability to attract, retain and develop human talent to meet the needs of both outward and inward direct investment are key to continued growth. In other words, both senior government officials and business executives in some of the leading transitional economies have acknowledged that the shortage of human talent could create the most critical bottleneck to their countries' aspirations to outward foreign direct investment.

Using the case of China, this presentation will present the findings of several inter-related empirical studies that examine the challenges and opportunities in this regard. Based on the findings of these studies, important implications, both theoretical and practical, are drawn for international human resource management and governmental policies and programs to facilitate the acquisition, retention, and development of human talent.

Rosalie L. Tung (Ph. D., FRSC) is the Ming and Stella Wong Professor of International Business at Simon Fraser University, Canada. In 2003–2004, she served as President of the Academy of Management. She was formerly a Wisconsin Distinguished Professor, Business Administration, with the University of Wisconsin System. She is a Fellow of the Royal Society of Canada, the Academy of Management, the Academy of International Business, and the British Academy of Management. She has published eleven books and over 80 articles on the subject of international human resource management, international business negotiations and comparative management. She sits on the editorial boards of many journals, including the Editorship of International Human Resource Management of *Journal of World Business*, and Consulting Editorship of the *Journal of International Business Studies*.

Keynote presentation IV

“Shaping Future Corporate Values – Management Academics’ View”

Saturday, September 30, 9.00 a.m.–10.15 a.m., HS 1b

Ursula Hansen
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Marketing Centrum Münster
Germany
meffert@uni-muenster.de
www.marketing-centrum.de



Corporate Cultures and Corporate Value Management have gained great relevance in management sciences. This is due to many unexplored challenges in the scope of globalization and extensively discussed social and ecological effects of companies on their environment. As management academics we asked ourselves what influence we could have on corporate values and how our values shape this influence.

The high relevance let us choose this question as the topic of the first global IFSAM research project. We surveyed 1,741 management academics worldwide concerning their work values and their intention to influence corporate values. In our presentation we show the first ever global profiling of management academics’ values based on data from more than 15 countries on four continents and discuss possible determinants.

The value analysis has been realized along three aspects that show relevant for understanding academics’ intention to influence corporate values. Besides academics’ own values and their understanding of their role and responsibilities we evaluated academics’ values in respect to the students as well as to the companies in their working environment.

We chose this tripartition as we identified three major routes of influence: Via education of students as future managers, via basic and applied research and via other activities with companies such as consulting or board activities. We also explain the relationship between professors’ actual values and their intention to influence corporate values.

A special focus will be put on the value differences that can be perceived between different countries as well as between different management disciplines. Additionally, the key future challenges that professors see for companies in their environment are presented.

The study was financed by Bertelsmann Stiftung, Germany.

Ursula Hansen is Director of the Institute for Marketing and Consumer Research at the University of Hanover, Germany, since 1975. Her research activities cover a broad range of marketing topics such as retailing, consumer behaviour, history of marketing theory, marketing ethics and sustainable marketing. She is the author of several books and her extensive work has been published in numerous leading marketing science journals, including the *Journal of Service Research*, *Journal of Consumer Policy* as well as *Marketing ZFP* and *DBW*. She is also co-founder of the IMUG-Institute, a research and consulting institute at the University of Hannover focusing on social and ecological issues, where she now serves as a board member. Professor Hansen was Chair Woman of the Federation of German Professors in Business Administration 2001–2002. In 2001 she received a doctor honoris causa from the Freie Universität Berlin. Ursula Hansen serves as a governmental advisor and is a member of several societies and associations in the area of marketing and consumer research.

Heribert Meffert, born in 1937, studied Business Administration at the University of Munich, received his Doctorate and was research assistant until 1968. The same year he was appointed to the business administration chair at the University of Münster, establishing and heading the first Institute for Marketing at a German university. From 1995

to 1997 Meffert was Scientific Director of the Commercial College of Leipzig as well as Chairman of the Association of University Professors of Management, where he still is a member. In 2000 he became Managing Director of the Marketing Centrum Münster until he was conferred emeritus status in 2002. From 2002 till 2005 he was Chief Executive Officer of the Bertelsmann Stiftung, Gütersloh. Today, he still gives guest lectures and is a renowned expert and consultant for national and international companies. His main fields of research are: Marketing and Business Management, Brand Management, Nonprofit Management and International Management. Meffert holds seats on supervisory boards (Henkel, Kaufhof, BASF Coatings) and advisory boards for commercial enterprises, cities and universities. He has written more than 400 publications in the fields of marketing and business management and aside three honorary Doctorates he received many other awards. In June 2006, his 100th doctorand received his doctor's degree.

Panel A I**Corporate Cultures in Global Interaction (Bertelsmann Stiftung Panel)****Friday, September 29, 2.00 p.m.–3.30 p.m.**

Location: HS 1a
Chair: Petra Koeppel, Bertelsmann Stiftung, Gütersloh
Panelists: Gerhard Reber, Johannes Kepler Universität, Linz, Austria
Stefanie Rathje, Friedrich Schiller Universität, Jena, Germany
Simone Lippisch, Bertelsmann Stiftung, Germany
Sonja Sackmann, Universität der Bundeswehr, München

Global corporations are facing increasing challenges to integrate internal and external cultural differences in working with diverse groups of employees and cooperating within complex networks of business partners worldwide. On the one hand, they are aiming for a strong common corporate culture to amalgamate their multinational workforce and to efficiently realize their targets in international cooperation. On the other hand, fundamental differences in values and behavior within both their workforce and their business partners in different parts of the world exist and persist.

As one major focus of interest, Bertelsmann Stiftung therefore initiates and conducts research fostering the development of practical solutions for the challenge of corporate cultures in global interaction. The Bertelsmann Stiftung IFSAM panel 2006 is hence designed to promote the scientific dialogue in this field by presenting the results of current studies and exploring promising subjects for future research.

Panel A II

Studying Organizational Practices from an International Perspective

Friday, September 29, 2.00 p.m.– 3.30 p.m.

Location: HS 1b
Chair: Georg Schreyögg, Freie Universität Berlin, Institute of Management, Germany
Panelists: Elena Antonacopoulou, University of Liverpool, Management School, Liverpool, UK
Silvia Gherardi, Università Trento, Dipartimento di Sociologia e Ricerca Sociale, Trento, Italy
Yvon Pesqueux, Conservatoire national des arts et métiers, Chaire Développement des Systèmes d'Organisation, Paris, France

This panel brings together a distinguished group of researchers collaborating in a joint project on organizational practices. The panel is designed to reflect on the relevance of practices and findings on the evolvement and change of organizational practices. The panel seeks to contribute to the ongoing debate on the nature of practices and tacit knowing. Panellists report on approaches of getting a richer understanding on how organizational members actually work, how practices evolve and imprint organizational performance. The panel discusses the evolution and relevance of practices through different theoretical lenses and focuses on different national contexts.



Panel A III

IFSAM I: Standards of Good Research in the Field of Management

Friday, September 29, 2.00 p.m.–3.30 p.m.

Location: HS 2
Chairs: Wolfgang Weber, University of Hamburg and University of Paderborn,
 President IFSAM 2005/2006
 Klaus Macharzina, University of Hohenheim, Stuttgart, and Pacific Asian, Management Institute,
 University of Hawaii, Honolulu
Panelists: Harukiyo Hasegawa, Doshisha Business School, Kyoto, and University of Sheffield
 Alfred Kieser, University of Mannheim
 Denise Rousseau, Carnegie Mellon University, Pittsburgh, President Academy of Management
 2004–2005

Research in the field of management aims at contributing to a better understanding of managerial action and its outcomes. This is hopefully achieved by way of explaining the behavior of acting managers, underlying structures and processes, and by way of issuing recommendations towards a useful design of management systems within the overall institutional framework and governance norms.

Management research is an ongoing shared process including different roles and tasks to be fulfilled in the research system, such as to ask new questions, to develop hypotheses, to confront the latter with the facts in the real world, to provide methodological tools, to develop concepts, models and theories, to summarize the existing knowledge in the field, and to compare research findings generated in different regions or cultural contexts.

The panel which comprises leading scholars from the triad regions will present and discuss international standards of good research in the field of management related to clearly defined research questions and their legitimation, adequate theoretical foundations, appropriate and transparent methodology in the quantitative and qualitative dimension of the empirical analysis, the documentation of the research and the reporting of research results within the scientific community as well as their communication vis-à-vis the society at large, the definition of quality criteria of scholarly outlets used for publication of those results, and the ethical norms and standards of the research process and system.

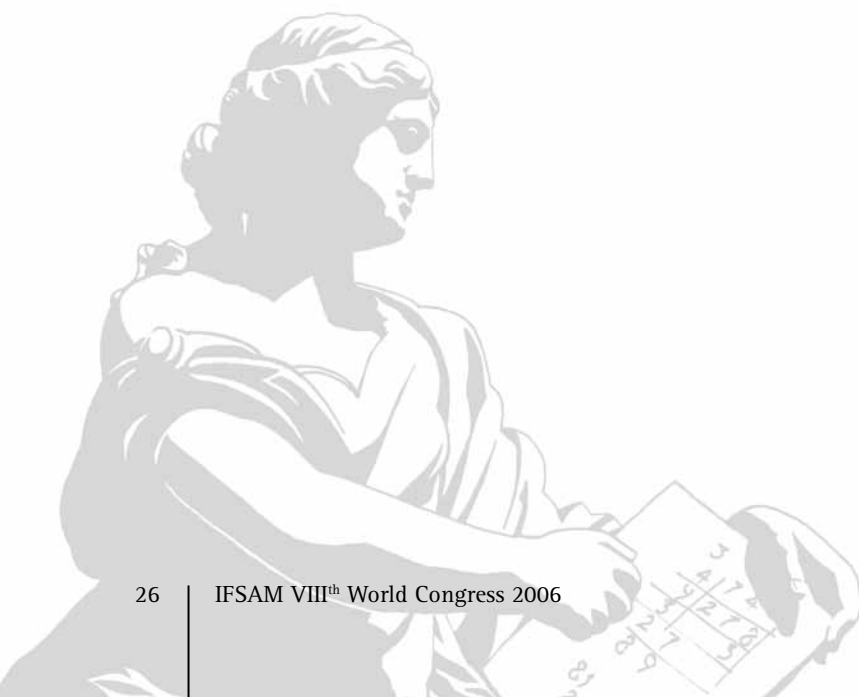
Major questions to be addressed are: What are the standards of good research and which are the important ones? Is there a global agreement on accepted standards of good research, or are there differences between say North America, Europe, Asia and other parts of the world? Is there a tendency towards convergence driven by US standards? What are the critical issues in the ongoing worldwide research process, particularly with a view to future developments?

Panel B I**Leading Open Innovation and Cooperation: A Global Challenge to Managerial Responsiveness****Friday, September 29, 4.00 p.m.–5.30 p.m.***Location:* HS 1a*Chair:* Anne Sigismund Huff, Technische Universität München, TUM Business School, Germany*Panelists:* Ralf Reichwald, Technische Universität München, TUM Business School, Germany
Tobias Fredberg, Chalmers University of Technology, FENIX Centre for Innovations in Management, Gothenburg, Sweden
Kathrin Moeslein, HHL-Leipzig Graduate School of Management, Leipzig, Germany
Anne-Katrin Neyer, Advanced Institute of Management Research & London Business School, Organisational Behaviour, London, UK
Frank Piller, MIT Sloan School of Management & TUM Business School, Germany

Innovation research and organizational practice often focus on R&D investments and activities carried out in designated departments and controlled processes. Anecdotal evidence tells us, however, that this centralized and formalistic approach to innovation is often insufficient. A significant number of radical but profitable innovations have their origin outside of the boundaries of R&D departments, and a significant number are created in later stages of value creation that were not intended to produce innovations. Only a few successful companies seem to be able to identify and build upon these “peripheral” innovation activities from unexpected locations. However, in an increasingly global world it is more and more important to learn how to manage innovations from many sources, i.e. through global cooperation.

This panel emphasizes the leadership requirements for innovation and cooperation in global corporations. It will discuss the antecedents and consequences of a firm’s ability to draw innovation from many globally distributed players, not only in the organizational pipeline but beyond organizational control. The speakers in the panel will consider four specific aspects of this problem:

- 1) Local leadership of innovation,
- 2) Corporate leadership systems,
- 3) Absorptive capacity,
- 4) Leading and working in global cooperation.



Panel B II

Gender, Metaphors and Organizational Practice

Friday, September 29, 4.00 p.m.–5.30 p.m.

Location: HS 1b
Chair: Regine Bendl, Vienna University of Economics and Business Administration, Austria
Panelists: Helene Mayerhofer, Vienna University of Economics and Business Administration, Human Resource Management, Vienna, Austria
 Linley Hartmann, University of South Australia, School of Management, Adelaide
 Angelika Schmidt, Vienna University of Economics and Business Administration, Change Management and Management Development, Austria

Globalisation has various consequences for organizations. Condensations/concentration of time and space are one effect. Other effects are the growing autonomy of the economic actors and the density of economic and other social inter-actions. All these aspects, however, are also linked to gender and diversity issues, which increase the complexity of the discourse on a globalized economy and globally acting organizations. But also the organizational discourse of gender and diversity itself is very complex. Metaphors can serve as a means for reducing this complexity as far as gender and diversity issues are concerned.

This panel aims at examining well known metaphors of the gender and diversity discourse and explores the heuristic value of the following four metaphors: first, 'Glass Ceiling' as metaphor for the under-representation of women and other groups discriminated against; second 'melting pot', 'patchwork quilt', 'cultural mosaic' or 'rain-bow' as metaphors for organizational diversity; third, 'gender mainstreaming' as metaphor for gender equality; finally and fourth, 'stepfamilies' as metaphor for the diversity within post merger corporations. With these metaphor evaluations we expect to offer new insights into the metaphorical realm of the organizational gender and diversity discourse.

Panel B III

IFSAM II: Teaching Management

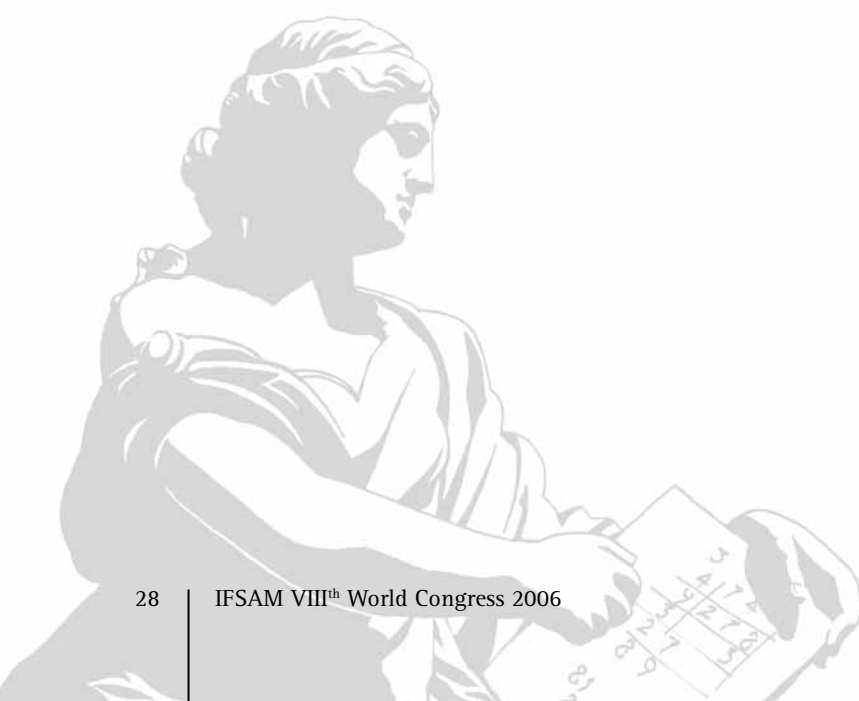
Friday, September 29, 4.00 p.m.–5.30 p.m.

Location: HS 2
Chair: Pieter Terlouw, NDBEM, Netherlands
Panelists: Ursula Hansen (University of Hannover)
Sue Bruning (University of Manitoba, president-elect of IFSAM)

The balance between research attitude and management skills in the curricula of all academic studies such as business studies, business administration, international management (and so on) there will be always competition between two main components of these studies: *research attitude (scientific attitude)* and *management skills*. While on the one hand the vast majority of students will enter jobs, after finishing their studies, in business (preferring skills and expertise in, for instance, project management and process management), on the other hand a relatively small percentage of these students enters jobs with a large scientific research component. And universities are focussed on doing scientific research (demanding skills in research methodology and statistics). This balance will be the main discussion theme in the forum session.

The forum will start with three introductions:

- In curricula there must be a stronger focus on management skills
- In curricula there must be a stronger focus on research attitude
- Is there a balance?



Track 1

Track 1

Corporate Social Responsibility

Track Chairs:

Ans Kolk, Universiteit van Amsterdam, akolk@uva.nl

Dirk Matten, Royal Holloway University of London, dirk.matten@rhul.ac.uk

Room: L 116

Session I: New Conceptual Angles on CSR

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Dirk Matten, London

- 00591 Andreas Georg Scherer, Zürich & Guido Palazzo, Lausanne:
Towards a Political Conception of Corporate Social Responsibility. Business & Society and the Contribution of Recent Habermasian Political Philosophy
 Discussant: Andre Petit, Canada

Session II: CSR, SMEs and Developing Countries

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Ans Kolk, Amsterdam

- 00309 Edeltraud Hanappi-Egger, Wien:
The Societal Determinant of Corporate Social Responsibility
 Discussant: Andreas Scherer, Zürich
- 00520 Mengsteab Tesfaylohanes, Canada:
Promoting SMEs Policy Implementation in Sub-Saharan Africa: The Case of Botswana
 Discussant: Adelheid Susanne Esslinger, Nürnberg

Session III: Perspectives on CSR from Transitional Economies

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Dirk Matten, London

- 00163 Ingo Winkler, Chemnitz & Anna Remišová, Bratislava:
Do Corporate Codes of Ethics Reflect Issues of Societal Transformation? Insights from Western Germany and Slovakia
 Discussant: Darrell Brown, Portland
- 00266 Weian Li, China & Jianbo Niu, China:
Product Market Competition and Corporate Governance in China: Complementary or Substitute?
 Discussant: Burkhard Eymer, Leipzig

Session IV: CSR and the Business Case

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Ans Kolk, Amsterdam

- 00305 Burkhard Eymer, Leipzig & Ludo van der Heyden, Fontainebleau:
The Non-Market Business Case for CSR: Political-Economic Aspects of Self-Regulation
 Discussant: Joyce van der Laan Smith, USA

- 00581 Kenta HINO, Tokyo:
Corporate Social and Financial Performance: An Empirical Study on a Japanese Company
 Discussant: Weian Li, China

Session V: Market Driven CSR

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Dirk Matten, London

- 00547 Kazuyuki Shimizu, Tokyo:
"Corporate Governance and Corporate Social Responsibility by Institutional Investors" – Comparison of SRI markets in Germany and Japan
 Discussant: Ingo Winkler, Chemnitz
- 00679 Ulf Schrader, Hannover & Ursula Hansen, Hannover & Silja Halbes, Hannover:
Why do Companies Communicate with Consumers about CSR? Conceptualization and Empirical Insights from Germany
 Discussant: Edeltraud Hanappi-Egger, Wien

Session VI: CSR and Societal Welfare

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Andreas Georg Scherer, Zürich

- 00416 Abdelaziz Rhnima, Canada & Andre Petit, Canada:
Organizational and Family Social Support and Work-Family Conflict
 Discussant: Mengsteab Tesfaylohanes, Canada
- 00455 Adelheid Susanne Esslinger, Nürnberg:
How International Non Profit Organisations Respond to Global Challenge: Management with the Balanced Scorecard in the German Red Cross Organisation
 Discussant: Kazuyuki Shimizu, Tokyo

Session VII: Disclosure and Reporting of CSR

Saturday, September 30, 1.15 p.m.–2.45 p.m.

Chair: Ans Kolk, Amsterdam

- 00395 Darrell Brown, USA & R. Scott Marshall, USA:
GRI – Where Wall Street Meets Green Street
 Discussant: Kenta Hino, Tokyo
- 00542 Joyce van der Laan Smith, USA & Rasoul Tondkar, USA & Robert Andrews, USA:
The Impact of Corporate Social Disclosure on Investment Behavior – A Cross-National Study
 Discussant: Matthew Haigh, Amsterdam

Track 2**Enhancing Global Managerial Responsiveness by Intercultural Management****Track Chairs:**

Paul Gooderham, Norwegian School of Economics and Business Administration, Bergen, paul.gooderham@nhh.no

Room: L 115

Track 2**Session I****Thursday, September 28, 11.30 a.m.–1.00 p.m.**

Chair and

Discussant: Paul Gooderham, Bergen

- 00659 Toshikazu Takahashi, Tokyo:
Toward the “Cross-Cultural Stakeholder Management”: A Preliminary Study
- 00414 Ronald Francis, Melbourne:
Time, morals, and management
- 00596 Jacqueline de Bony, Paris:
Challenging the Universal Character of Managerial Practices

Track 3

Global Knowledge Management

Track Chairs:

Andreas Al-Laham, University of Kaiserslautern, al-laham@wiwi.uni-kl.de

Jacky Swan, University of Warwick, jacky.swan@wbs.ac.uk

Track 3

Room: L 115

Session I: Understanding Knowledge Creation and Transfer within Global Communities of Practice

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Andreas Al-Laham, Kaiserslautern

- 00214 Stephan Kaiser, Ingolstadt & Gordon Mueller-Seitz, Ingolstadt:
Organizing Globally Distributed Knowledge via a Technological Artifact – The Case of Weblogs
- 00216 Georg Schreyögg, Berlin & Daniel Geiger, Liverpool:
Narratives as Medium for Global Knowledge Sharing: Exploring Narrative Variety in the Oil Exploration Industry
- 00639 Stefan Hauptmann, Chemnitz:
Manifestations of Knowledge: Observing Intermediate Outcomes of Knowledge Production

Session II: Designing Knowledge Creation and Transfer in Global Networks and Alliances

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Andreas Al-Laham, Kaiserslautern

- 00554 Florian Kohlbacher, Tokyo & Michael O.B. Krähe, Tokyo:
Knowledge Creation and Transfer in a Cross-Cultural Context – The Case of Tyco Flow Control Japan
- 00717 David Rygl, Nürnberg & Benedikt Hackl, Friedrichshafen & Frank Rossmeissl, Zittau & Markus Gerald Kittler, Nürnberg:
Network Capability of Intra-Organizational Knowledge Flows in the Pharmaceutical Industry. A Social Network Analysis of Roche's R&D-Activities
- 00450 Roman Grunwald, München & Alfred Kieser, Mannheim:
Learning to Reduce Inter-Organizational Learning: An Analysis of Architectural Product Innovation in Strategic Alliances

Session III: Cultural Contexts and Global Knowledge Strategy

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Andreas Al-Laham, Kaiserslautern

- 00638 Angel Meroño-Cerdan, Spain & Carolina Lopez-Nicolas, Spain:
Culture and Business Strategy as Antecedents of Strategic Knowledge Management
- 00314 Gerhard Fink, Wien & Nigel Holden, Nottingham & Maren Lehmann, Merseburg:
Survival by Subversion in Former Socialist Economies: Tacit Knowledge Exchange at the Workplace

Track 4

Public Affairs Management

Track Chairs:

Sybille Sachs, University of Applied Sciences in Business, Zürich, sybille.sachs@fhhwz.ch

James E. Post, Boston University, jepost@bu.edu

Room: L 115

Session I

Track 4

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Sybille Sachs, Zürich
Introduction by Prof. Sybille Sachs

00344 Gerhard Hammerschmid, Wien:
Public-Private Partnerships: Public Affairs Management in the Twilight Zone of Public and Private Sector

Session II

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Sybille Sachs, Zürich

00630 Ylva Karlsson, Switzerland & Claus-Heinrich Daub, Switzerland & Sebastiaan Stiller, Switzerland:
Swiss Reporters and Their Reports

General Discussion on Public Management

Track 5

Evolutionary Perspectives in Global Management Knowledge

Track Chairs:

Behlül Üsdiken, Sabanci University, Istanbul, behlul@sabanciuniv.edu

Jose Luis Alvarez, Instituto de Empresa, Madrid, josel.Alvarez@ie.edu

Carmelo Mazza, University of Rome "La Sapienza", Rome, carmelo.mazza@ti.ch

Room: JK 26/101

Session I: Strategy and Competitive Advantage

Track 5

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Jose Luis Alvarez, Madrid

- 00633 Thomas Fritz, Bremen:
Research on Competitive Advantages over 54 Years – A Narrative Review
- 00509 Dirk Holtbrügge, Nürnberg & Birgit Enßlinger, Nürnberg:
Initiating Forces and Success Factors of Born Global Firms
- 00537 Anna Krzeminska, Paderborn & Thomas Mellewig, Paderborn:
Is Transaction Cost Theory a Useful Perspective for Make-and-Buy?

Session II: Perspectives on Organizational Change

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Carmelo Mazza, Rome

- 00620 Ansgar Richter, Wiesbaden & Matthias Schroeder, Wiesbaden:
Contrasting Two Perspectives on Organizational Change: Institutional versus Complementarity Theory
- 00701 Carl Henning Reschke, Köln & Sascha Kraus, Oldenburg:
Globalization, Strategy, and Evolution: A Systemic Evolutionary Framework for Organizational Change

Session III: Research and Industry Collaboration

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Paolo Quattrone, Oxford

- 00746 Matti Kaulio, Stockholm & Max Rapp Ricciardi, Stockholm:
What Researchers Really Do? Implications for the Creation of the Entrepreneurial University
- Lee Davis, Copenhagen & Peter Lotz, Copenhagen:
University Researchers' Self-Conception: Why Interact with Business?
- Matter Monsted, Copenhagen & Finn Hansson, Copenhagen:
Leadership Dilemmas and Dynamics in Research Projects – Entrepreneurial Leadership?

**Session IV: University Reforms in a Change Context:
Managerialization, Internationalization, New Professions**

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Carmelo Mazza, Rome

 00760 Jim Barry, London & Elisabeth Berg, London & John Chandler, London:
Governance, Movement and Managerial Change in Universities in Sweden and England

 Yasar Kondakci, Gent & Herman Van den Broeck, Gent & Geert Devos, Gent:
More Management Concepts in the Academy: Internationalization as an Organizational Change Process

 Barbara Torell, Milan:
The Globalization of Knowledge and the Mobility of Talent: University Reform that Meets the Challenge of the New Professions

 Sandra Romenska, Oxford:
Innovations in Higher Education Institutions in Central and Eastern European Post-Socialist Countries: A View from Complexity Theory

Track 5

Session V: University Reforms and their Outcomes in International Perspective

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Behlül Üsdiken, Istanbul

 00759 Linda Wedlin, Upsala & Tina Hedmo, Upsala:
New Modes of Governance: European Management Education in Front Seat?

 Otto Altenburger, Wien & Michaela Schaffhauser-Linzatti, Wien:
The Order on the Intellectual Capital Statements of Austrian Universities

 Islem Khelifa, Tunis & Lotfi Belkacem, Tunis:
Tunisian University in a Globalization context; „Universities in networks, knowledge for all“

 Carlos Cabral-Cardoso, Portugal:
The Organization of Hypocrisy: Rhetoric and Reality in the Process of Internationalization of Higher Education

Track 6

Technology and Innovation in the Global Economic Geography

Track Chairs:

Alexander Gerybadze, University of Hohenheim, agerybad@uni-hohenheim.de

Maria Papanastassiou, Copenhagen Business School and Athens University of Economics and Business, mp.int@cbs.dk

Room: L 113

Session I: R&D Globalization (Part I)

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Alexander Gerybadze, Hohenheim/Maria Papanastassiou, Copenhagen

- 00330 Oliver Gassmann, St. Gallen & Marcus Matthias Keupp, St. Gallen:
Research vs. Development: Towards a New Framework of R&D Internationalization
- 00645 Heike Belitz, Berlin:
Internationalisation of R&D by Multinationals: The Last Decade from a German Perspective
- Invited paper Christoph Grenzmann, Essen:
Globalization of R&D: Foreign Direct Investment in Germany

Session II: New Product Development/Technology Strategy

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Alexander Gerybadze, Hohenheim

- 00566 Cornelius Herstatt, Hamburg & Christoph Stockstrom, Hamburg & Akio Nagahira, Japan:
NPD Process Design in Project Planning in Japanese Engineering Companies
- 00631 Dieter Specht, Cottbus & Astrid Will, Cottbus & Stefan Behrens, Cottbus:
Integration of Strategic Business Planning and Technology Planning in Globally Operating Companies by Means of Roadmapping
- 00702 Hans Koller, Hamburg & Heike M. Untiedt, Hamburg:
The Process Dimensions of Technology Intelligence: Insights of an Empirically Derived and Theoretically Reflected Alternative for Organizational Foresight on Global Markets and Dynamic Environments

Session III: Regulated Innovation/Regulatory Regimes

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Maria Papanastassiou, Copenhagen

- 00362 Andreas Biedermann, Zürich & Roman Boutellier, Zürich:
Disruptions in Global Industries caused by Controversial Technologies: The Case of Lead-free Soldering in Electronics
- 00334 Marcus Wagner, München:
Innovation and Sustainability: Empirical Effects of Environmental Management on Corporate R&D in Europe
- 00587 Klaus-Peter Wiedman, Hannover & Sandra Venghaus, Hannover:
Technology Switch and Network Effects: Conceptualizing the Market Introduction of Fuel Cell Vehicles

Session IV: R&D Globalization (Part II)**Friday, September 29, 9.00 a.m.–10.30 a.m.**

Chair: Robert Pearce

- 00612 Takabumi Hayashi, Tokyo:
Internationalization of R&D Activities of Electronic MNCs and R&D Capabilities of East Asian Countries
- 00507 Dana Mietzner, Potsdam & Guido Reger, Potsdam:
Future Ways of Knowledge Production by Multinational Enterprises – A Scenario Approach
- 00615 Chie Iguchi, Japan:
The Effects of TNC subsidiaries on National Innovation Systems: Technological Innovative Capabilities of Local Malaysian Suppliers

Session V: Innovation Policy**Friday, September 29, 11.00 a.m.–12.30 p.m.**

Chair: Tamir Agmon (tbc)

- 00258 Thomas Brenner, Jena:
Co-Location, Intra-industry Spillovers and Local Resources: An Examination of Service and Manufacturing Industries in Germany
- 00654 Bernhard Dachs, Wien & Bernd Ebersberger, Karlsruhe & Steffen Kinkel, Karlsruhe:
Production Offshoring and Technological Competencies at Home
- 00519 Mengsteab Tesfayohannes, Canada:
The Role of Federal Government Funding on the Outreach of Independent Industrial R&D Establishments in Canada

Session VI: Diversification and Complementary Assets**Saturday, September 30, 10.30 a.m.–12.00 p.m.**

Chair: Alexander Gerybadze, Hohenheim

- 00757 Michael Stephan, Stuttgart:
Does Internationalization Broaden the Technology Horizon? An Empirical Analysis of the Relationship between International and Technology Diversification
- 00764 Nils Stieglitz, Odense & Klaus Heine, Berlin:
Managing Organizational Complementarities: Conceptual Issues and Applications
- 00747 Iwan von Wartburg, Hamburg & Martin G. Möhrle, Bremen & C. Walter, Bremen
& Thorsten Teichert, Hamburg:
Patents as Resources – Theoretical Considerations guided by the Resource-based View and System Dynamics Modeling
- 00187 M. K. Hashim, Malaysia & A. Salari, Malaysia:
Moderating Effect of Technology on the Business Strategy – Performance Relationship in Malaysian SMEs

Track 6

Session VII: Open Innovation and Alliances

Saturday, September 30, 1.15 p.m.–2.45 p.m.

Chair: Maria Papanastassiou, Copenhagen

- 00456 Christopher Lettl, Berlin & Hans Georg Gemünden, Berlin:
Adopting Radical Innovation from Outside: Promoters as the Linking Pin
- 00517 Ricarda B. Bouncken, Greifswald & Michael Koch, Hamburg:
Classical Concert or Jazz? Coordination of Multi-motive and Multi-function Project Alliances
- 00715 Ricarda B. Bouncken, Greifswald & Jörg Müller-Lietzkow, Jena:
Changing Resource Conditions of SME in Alliances: Influences around Increasing Similarity



Track 7

Internationalization of Accounting (Schmalenbach Business Review Track)

Track Chairs:

Axel Haller, University of Regensburg, axel.haller@wiwi.uni-regensburg.de

Sid Gray, University of Sydney, s.gray@econ.usyd.edu.au

Room: JK 27/103

Session I: Relevance of Accounting Data

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Sid Gray, Sydney

00568 Jürgen Ernstberger, Regensburg & Sebastian Lobe, Regensburg:
The Value Relevance of Accounting Data According to IFRS: The Case of Germany

00268 Hans Peter Möller, Aachen:
Accounting of German Stock Companies – Regimes and Their Effects on the German Stock Market

Session II: Development of Accounting Standards

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Axel Haller, Regensburg

00269 David Alexander, Birmingham & Brigitte Eierle, Regensburg:
TFV and GoB: Anglo-German Lessons for International Accounting Harmonisation

00217 Eléna Chane-Alune, Liège:
Accounting Standardization and Governance Structures: a Critical Analysis of the International Accounting Standard-Setting Process

Session III: Impact of US GAAP

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Axel Haller, Regensburg

00162 Stellan Nilsson, Umeå:
Swedish GAAP/US GAAP; Divergence or Harmonisation? A Study of the Development of Reported Net Income in Swedish Companies Compared to US GAAP

00333 Mary Michel, New York:
A Comparison of the US GAAP Reconciliations of Non-US Stock Life Insurers

Session IV: Effects of International Financial Reporting Standards (IFRS)

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Sid Gray, Sydney

00384 Igor Goncharov, Bonn & Jörg Richard Werner, Bremen & Jochen Zimmermann, Bremen:
On the Informativeness of Consolidation and the Role of International Standards

00573 Jürgen Ernstberger, Regensburg:
Reporting Comprehensive Income under IFRS – Evidence From an Empirical Analysis

Track 7

Session V: Adoption of International Financial Reporting Standards (IFRS) – Costs and Benefits

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Axel Haller, Regensburg

Round table Speakers:

Liesel Knorr, Secretary General, Accounting Standards Committee of Germany

Wienand Schruoff, Member of the Board, KPMG Germany

Klaus Menken, Head of Accounting, Schering AG

Sid Gray, University of Sydney

Session VI: Transition from National GAAP to International Financial Reporting Standards (IFRS)

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Sid Gray, Sydney

00608 Ion Ionascu, Bucharest & Mihaela Ionascu, Bucharest & Lavinia Olimid, Bucharest
& Daniela Artemisa Calu, Bucharest:

An Empirical Evaluation of the Costs of Harmonising Romanian Accounting with International Regulations (EU Directives and IAS/IFRS)

Track 7

Session VII: Impacts of IFRS on Internal and External Reporting

Saturday, September 30, 1.15 p.m.–2.45 p.m.

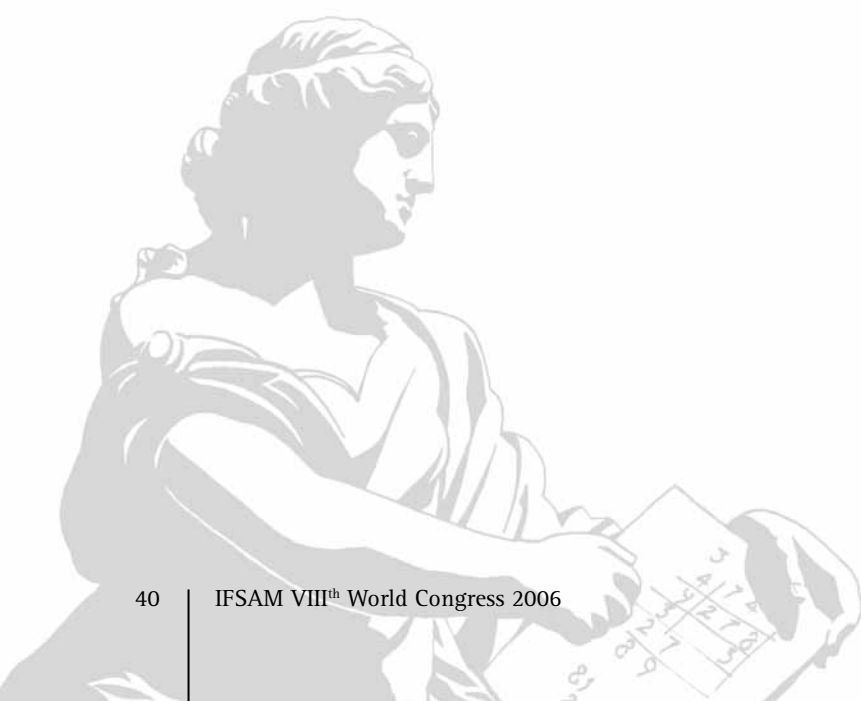
Chair: Axel Haller, Regensburg

00173 Andreas Hoffjan, Vallendar & Gonn Weide, Vallendar:

Management Control Systems in German Multinationals – Balancing Global Standardisation and Local Customisation

00763 Betty Chavis, USA & Vivek Mande, USA:

US GAAP/IFRS Convergence: An Analysis of 20 F Reconciliations



Track 8

International Corporate Governance

Track Chairs:

Yoshiaki Takahashi, Chuo University, Tokyo, ytakah@tamacc.chuo-u.ac.jp

Ruth Aguilera, University of Illinois at Urbana-Champaign, ruth-agu@uiuc.edu

Keiji Natsume, Ryukoku University, Kyoto, natsume@biz.ryukoku.ac.jp

Room: L 202

Session I: Corporate Governance (1): Bank Mergers, Employees, and Ownership Right

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Peter Kajüter, Berlin

00640 Galia Kondova Georgiev, Washington & Hans-Peter Burghof, Stuttgart:
Bank Mergers and Efficiency: Evidence from the Savings Industry

00662 Ansgar Richter, Wiesbaden & Katrin Schroeder, Frankfurt:
The Allocation of Ownership Rights in Consulting Firms

Session II: Corporate Governance (2): Risk Management, Multinational Corp. and M & A

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Chie Iguchi, Japan

00604 Peter Kajüter, Berlin:
Risk Management Systems: Empirical Evidence from German Listed Firms

00541 Christoph Lattemann, Potsdam:
Multinational Corporations and Corporate Governance Practices

00408 Alain Chevalier, Paris & Etienne Redor, Lille:
Payment Methods in Mergers and Acquisitions: A Survey of the Models of Informational Asymmetries and Taxation

00493 Masayoshi Kamei, Kyoto & Tetsuhiro Kishita, Kyoto:
The Corporate Group Strategy of Japanese Manufacturers in an Age of Global Competition

Session III: Corporate Governance in Different Countries (3): Japan, UK, China, and Germany

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Nobuyuki Demise, Japan

00688 Hidetaka Aoki, Japan & Junichi Yamanoi, Tokyo:
Strategic Change and Corporate Governance: Evidence from Japanese Firms

00583 Yoshinori Yaguchi, Tokyo:
Reconsideration on Corporate Governance in UK

00750 Yi Wen Xia, Shanghai & Stefan Voss, Hamburg:
Corporate Governance of Listed Companies in China

00425 David Seidl, Munich:
Regulating Organisations through Codes of Corporate Governance

Track 8

Session IV: Corporate Governance in Different Countries (4): France and Germany, Japan and East Europe

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Yoshiaki Takahashi, Tokyo

00294 Rainer Schwarz, Cottbus & Henri Bouquin, France
Management Control Systems: France and Germany Facing the North American Model; Some Insights for Research

00089 Hirohiko Shimpō, Osaka:
Market Centered Corporate Governance in Prewar Japan and Today

00719 Thomas Steger, Chemnitz & Külli Tafel, Tallinn & Ruth Alas, Tallinn:
Good Corporate Governance in Transition Countries – A Comparison of Experts' Perceptions in East Germany, Estonia and Hungary



Track 9

Environmental Issues and Sustainability

Track Chairs:

Gerd R. Wagner, Universität Düsseldorf, gerd-rainer.wagner@uni-duesseldorf.de

Thomas Dyllick, Universität St. Gallen, thomas.dyllick@unisg.ch

Room: JK 26/140

Session I: Sustainable Resource Management

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Gerd R. Wagner, Düsseldorf/Thomas Dyllick, St. Gallen

00281 Martin Müller, Oldenburg & Stefan Seuring, Oldenburg:
Conceptualising Sustainable Supply Chain Management

00578 Georg Müller-Christ, Bremen & Carsten Gandenberger, Bremen:
Sustainable Resource Management – Illustrated at the Problems of German Textil Industry

Session II: Regulatory Uncertainty and Climate Protection

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Gerd R. Wagner, Düsseldorf/Thomas Dyllick, St. Gallen

00522 Timo Busch, Zürich & Volker Hoffmann, Zürich:
Sustainability Related Uncertainties and Real Options

00559 Thomas Trautmann, Zürich & Volker Hoffmann, Zürich & Malte Schneider, Zürich:
A Taxonomy for Regulatory Uncertainty – Application to Flexible Mechanisms of the Kyoto Protocol

Session III: Cultural Perspectives and Sustainability

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Gerd R. Wagner, Düsseldorf/Thomas Dyllick, St. Gallen

00524 Petra Adolfsson, Göteborg:
Sustainability in the Water Administration Field – Organizational Aspects of the Swedish Adoption of EU Legislation

00637 Rolf Wüstenhagen, St. Gallen & Tarja Teppo, Helsinki:
Why Incumbents Fail to Innovate for Sustainability: The Influence of Parent Firm Organisational Culture on Survival of Corporate Venture Capital Funds

Session IV: Environmental Management in SMEs

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Gerd R. Wagner, Düsseldorf/Thomas Dyllick, St. Gallen

00142 Bruno Almeida, Portugal & Joao Vieira & Jose Almeida, Portugal:
Environmental Issues and Management Decision: How Are They Related in Portuguese Enterprises?

00147 Sandrine Berger-Douce, France:
Environmental Management in French Small Firms: An Exploratory Study

Session V: Sustainability and Consumer Behavior

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Gerd R. Wagner, Düsseldorf/Thomas Dyllick, St. Gallen

00169 Irene Tilikidou, Thessaloniki & Antonia Delistavrou, Thessaloniki:
Consumers' Ecological Activities and Their Correlates

00754 Mathias Peyer, Potsdam & Ingo Balderjahn, Potsdam & Joachim Scholderer, Aarhus:
Willingness to Pay for Fair Trade Products: Results from a Discrete Choice Experiment

Session VI: Sustainability Performance

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Gerd R. Wagner, Düsseldorf/Thomas Dyllick, St. Gallen

00491 Enrique Claver-Cortés, Alicante & María Dolores López-Gamero, Alicante
& José Francisco Molina-Azorín, Alicante:
Resources and Capabilities, Managers' Perception and Environmental Management: A Qualitative and Quantitative Study

00613 Edeltraud Günther, Dresden & Holger Hoppe, Dresden:
A New Frontier on the Relationship of Business and the Environment: Proposing A New Data Source for a Long Studied Question



Track 10

Global and Local Networks

Track Chairs:

Alain Verbeke, University of Calgary, Canada, averbeke@ucalgary.ca

Jörg Sydow, Freie Universität Berlin, joerg.sydow@wiwiss.fu-berlin.de

Room: JK 28/130

Session I: Strategic Alliances

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Jörg Sydow, Berlin

- 00393 Christian Ringle, Hamburg & Michael Hoeck, West Lafayette:
Strategic Networks in the Software Industry – An Empirical Analysis of the Value Continuum
- 00761 Fang Zhao, Melbourne:
Reaching Global Markets by Strategic E-Business Alliances: Strategy Formulation and Implementation
- 00651 Naoe Imura, Kyoto:
Factors for Successful Strategic Business Exit: Exit from Inter-Organizational Networks

Session II: Innovation/Entrepreneurship

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Alain Verbeke, Calgary

- 00150 Peter Witt, Vallendar & Andreas Schroeter, Vallendar:
The Costs and Benefits of Entrepreneurial Networks – An Empirical Study
- 00234 Jörg Sydow, Berlin & Arnold Windeler, Berlin & Cornelius Schubert, Berlin & Guido Möllering, Köln:
Organising Collective Institutional Entrepreneurship for Path Creation and Extension. The Case of Next Generation Lithography
- 00565 Klaus-Peter Wiedmann, Hannover & Nadine Hennigs, Hannover & Joerg Hennigs, Hannover:
The Importance of Social Capital in Multinational Companies: Towards a Comprehensive Model of Innovation Capacity

Session III: Clusters

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Cornelius Schubert, Berlin

- 00366 Holger Schiele, Hannover:
The Relevance of Spatially Agglomerated Industry Clusters for Strategic Management: A Relational View within the Resource-based Approach
- 00471 Bernhard R. Katzy, München & Nicole Röttmer, München:
Cluster Innovation Capabilities –The Longitudinal Study of Emerging Galileo Satellite Navigation Applications
- 00624 Alain Verbeke, Calgary & Sarah Vanden Bussche, Brussels:
The Role of the Flagship Network in Multinational Enterprise (MNE) Strategy

Track 10

Session IV: Value Chains

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Hansrudi Lenz, Würzburg

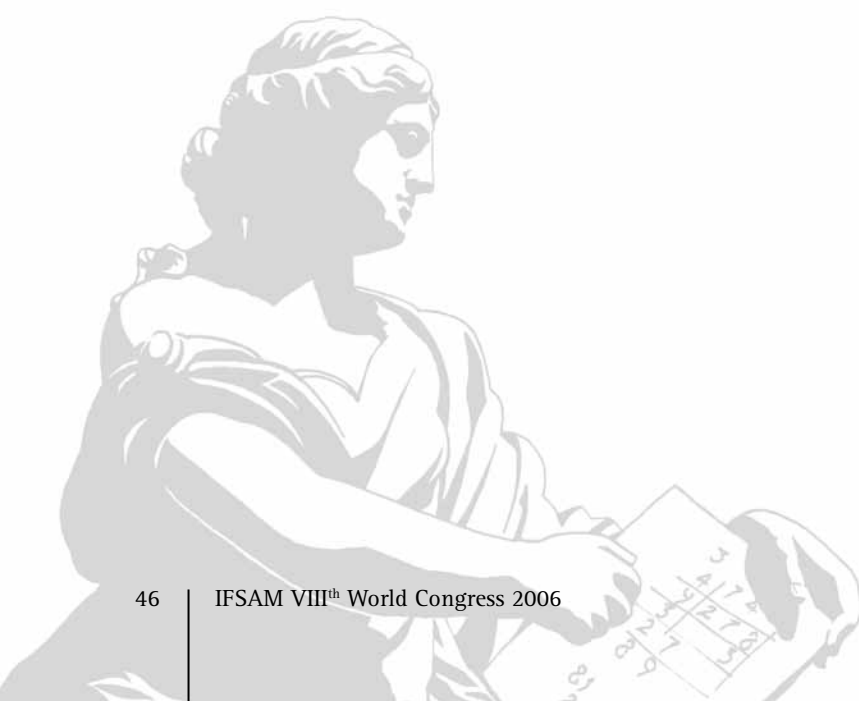
- 00439 Frank Straube, Berlin & Ingo Beyer, Berlin:
Decentralized Planning in Global and Local Networks – Coordination of Inter- and Intraorganizational Networks at Tactical Level
- 00588 Klaus-Peter Wiedmann, Hannover & Sascha Langner, Hannover & Joerg Hennigs, Hannover:
Understanding Open Source Networks: Proposing a Conceptual Model of Motivation
- 00379 Catherine Thevenard-Putthod, Annecy-le-Vieux & Marie Cattellin, Le Bourget du lac:
Interfirm Networks in the Winter Sports Industry Reconfiguration

Session V: Network Characteristics

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Bernhard Katzy, München

- 00291 Paul Collin, Lyon:
Interorganizational Networks: The Issue of Global Sovereignty
- 00629 Ophir Lasowski, Giessen & Rainer Kuehl, Giessen:
Growth Dynamic of Cooperative Groups – An Economic Analysis of Growth Processes and the Optimal Number of Group Members Experiment
- 00247 Hansrudi Lenz, Würzburg & Marianne L. James, Los Angeles:
International Audit Firms as Strategic Networks – The Evolution of Global Professional Service Firms
- 00286 Sánchez Roberto, Salamanca & Suárez Isabel & Vázquez Luis:
Ownership Strategies in Franchise Networks: Multi-unit Versus Single-unit Franchising



Track 11

Globalization in the Value Chain

Track Chairs:

Erik de Bruijn, University of Twente, Netherlands, e.j.debruijn@utwente.nl

Zhang Yang, Hohai University, China, zyang@hhu.edu.cn

Room: L 202

Session I: Management and Performance of the Value Chain

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Zhang Yang, China

Co-Chair: Erik de Bruijn, Twente

- 00253 Erik Hofmann, St. Gallen & Herbert Kotzab, Copenhagen:
Developing and Discussing a Supply Chain-oriented Model of Collaborative Working Capital Management
- 00313 Dorothea Alewell, Jena & Katrin Baehring, Jena & Anne Canis, Jena & Sven Hauff, Jena & Kirsten Thommes, Jena:
Outsourcing HR Services – Steps in the Development of an Explanatory Approach to Firms\' (Non-Existent) Demand for Personnel Services
- 00219 Mohd Khairuddin Hashim, Malaysia & Salari Ahmad, Malaysia:
Purchasing Strategy and Performance Relationship in Malaysian SMEs

Session II: Control Aspects of the Value Chain

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Erik de Bruijn, Twente

Co-Chair: Zhang Yang, China

- 00743 Yasuyoshi Kurokawa, Kawasaki & Fumiko Kurokawa, Japan:
Coordinating Supply Chains by Controlling Operating Rate in Car Industry
- 00658 Wesley Lacerda, São Paulo & D. Pamela Bernabei, Italy:
From Up-stream Control to Up-stream Analysis
- 00572 Yasser Altayeb, Enschede & Olaf Fisscher, Enschede & Pieter Terlouw, Enschede:
Service Quality in the Hotel Sector: Modelling the Effects of National Culture

Track 11

Track 12

Transnational Strategies

Track Chairs:

Yvon Pesqueux, CNAM, Paris, pesqueux@cnam.fr

Rolf Lundin, Jönköping University, rolf.a.lundin@ihh.hj.se

Room: JK 27/106

Session I: Transnational Strategies – Theoretical Issues

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Yvon Pesqueux, Paris/Rolf Lundin, Jönköping

- 000136 Jan Hendrick Fisch, Stuttgart:
Internalization and Internationalization as Real Options
- 00335 José Ignacio Galán, Salamanca & Javier González-Benito, Salamanca
& José Ángel Zúñiga-Vicente, Madrid:
An Analysis Based on the Investment Development Path to Assess the Location Decisions of Spanish Multinationals
- 00342 Colin White, Melbourne & Miao Fan, Melbourne:
FDI and Country Risk – The Chinese Paradox

Session II: International Issues

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Yvon Pesqueux, Paris/Rolf Lundin, Jönköping

- 00601 Ana Savic, Belgrade, Serbia and Montenegro:
Serbia – A New Challenge and Opportunity for Transnational Banks
- 00632 Lars Bengtsson, Lund:
Going Lean and Global? Evidence from Swedish Multinationals
- 00677 Zhang Yang, China & Zhou Haiwei, China :
Strategy Cognition of Chinese Enterprise Managers: Learning, Reconstruction and Integrating Innovation of East and West Strategy Thoughts
- 00212 You-il Lee, Perth & Wan-soon Kim, Seoul:
Is Korea Successfully Integrated into Global Economy? A Critical View of Korea's Foreign Direct Investment Policy

Session III: Transnational Strategies – Alliances and Partnerships

Saturday, September 30, 1.15 p.m.–2.45 p.m.

Chair: Yvon Pesqueux, Paris/Rolf Lundin, Jönköping

- 00368 Albrecht Söllner, Frankfurt/Oder:
The Role of Partnerships in Determining Foreign Entry Modes
- 00756 Joan Ernst van Aken, Eindhoven & Raymond Opdenakker, Eindhoven:
Creating Strategic Momentum: Strategic Management with an Action Focus Instead of a Plan Focus
- 00302 Eric Simon, France & Hélène Vidot-Delerue, Montreal:
Alliance Relationships and Risks Perception: The Influence of National Cultural Values?

Track 13

International Marketing and Services

Track Chairs:

Bodo B. Schlegelmilch, WU Wien, bodo.schlegelmilch@wu-wien.ac.at

Christian Homburg, Universität Mannheim, prof.homburg@bwl.uni-mannheim.de

Room: JK 27/106

Session I: Managing Customer Preferences

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Hans Corsten, Kaiserslautern

- 00708 Hans Corsten, Kaiserslautern & Kai-Michael Dresch, Kaiserslautern & Ralf Gössinger, Kaiserslautern:
Modular Service Production – A Coordination-focused Analysis
- 00079 Adrienne Cansier, Tübingen:
Further Advances of the Price Corridor Approach by Hermann Simon
- 00423 Christina Sichtmann, Berlin & Robert Wilken, Münster:
Aggregating Individual Willingness-to-Pay by Different Utility Functions: Do Cluster Solutions Lose Essential Information?

Session II: Market Entry

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Harley Krohmer, Bern

- 00332 Harley Krohmer, Bern & Julia Patock, Bern & Ruth Stock-Homburg, Stuttgart:
The International Market Entry of New Technology Based Firms: Performance Implications of Partnering versus Independence
- 00451 Ana I. Jiménez-Zarco, Barcelona & M. Pilar Martínez-Ruiz, Valencia & M. Rosa Llamas-Alonso, León:
The Impact of Success Factors on New Services Performance

Session III: Customer Relationship Management

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Bodo B. Schlegelmilch, Wien

- 00466 Margit Enke, Freiberg & Larissa Greschuchna, Freiberg & Anja Geigenmueller, Freiberg:
Organizational Trust During the Initial Stage of a Business Service Relationship: Theoretical Framework and Empirical Investigation for the Relationship Between Consulting Firms and Small and Medium Sized Enterprises
- 00516 Yana Atanasova, St. Gallen & Christoph Senn, St. Gallen:
Global Account Management Team Design: Dimensions, Determinants and Performance Outcomes
- 00345 Goetz Greve, Kiel & Sönke Albers, Kiel:
Performance Impacts of Customer Relationship Management – The Role of Technology Usage

Track 13

Session IV: Cultural Influences

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Wendy Lomax, London

- 00201 Cornelia Zanger, Chemnitz & Radka Holeckova, Chemnitz:
The Role of Psychic Distance in the Internationalization of Companies
- 00226 Shahidan Shafie, Kuala Lumpur & Mohd Nor Othman, Kuala Lumpur:
Halal Certification: An International Marketing Issues and Challenges
- 00363 John Ireland, Barcelona:
Discovering the Latin Soul of Great Service

Session V: Market Orientation

Friday, September 29, 11.00 a.m.–12.30 a.m. (Attention: This session takes place in Room: HS 2)

Chair: Christian Homburg, Mannheim

- 00442 Sabine Fliess, Hagen & Peter Klein, Hagen:
Service Orientation and its Impact on Turnover and Profitability – An Exploratory Study
- 00589 Florian Kohlbacher, Tokyo:
Knowledge-based Approaches to International Marketing – In Search of Excellence
- 00647 Pakize Schuchert-Güler, Berlin & Jana Möller, Berlin & Kathrin Hahn, Berlin & Martin Eisend, Berlin:
Explaining the Impact of Salespersons' Ingratiation Behavior on Customers: An Attribution Approach



Track 14

(Inter)national Corporate Finance

Track Chairs:

Alain Burlaud, Conservatoire National des Arts et Métiers, Paris, burlaud@cnam.fr

Piet Sercu, K.U. Leuven, Belgium, piet.sercu@econ.kuleuven.ac.be

Room: L 201

Session I: International Diversification

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Alain Burlaud, Paris

- 00690 Michael Grote, Frankfurt & Marc Ueber, Frankfurt:
Home Biased? A Spatial Analysis of the Domestic Merging Behavior of US Firms
- 00307 Andreas Oehler, Bamberg & Marco Rumberg, Oxford & Thomas Walker, Bamberg & Stefan Wendt, Bamberg:
Are Investors Home Biased? – Evidence from Germany
- 00574 Lieven De Moor, Brussels & Piet Sercu, Leuven:
Country and Sector Effects in International Stock Returns Revisited

Session II: Investments

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Piet Sercu, Leuven

- 00271 Armin Dolzer, Passau & Bernhard Nietert, Passau:
Limited Time for Stock Analysis and its Consequences to Portfolio Selection – A New Look at Selected Aspects of Behavioral Finance
- 00383 Andreas Walter, Tübingen & Alexander Gabriel Kerl, Tübingen:
Market Responses to Buy Recommendations Issued by German Personal Finance Magazines: Effects of Information, Price-Pressure, and Company Characteristics
- 00712 Andreas Kamp, Münster & Andreas Pfingsten, Münster & Christoph Memmel, Frankfurt:
The Winner's Curse in Lending – Evidence from German Individual Bank Loan Portfolios

Session III: Corporate Financing

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Piet Sercu, Leuven

- 00705 Qi Quan, Leuven & Nancy Huyghebaert, Leuven:
Share Issuing Privatizations in China: Determinants of Public Share Allocation and Underpricing
- 00166 Junjiro Miyamoto, Japan:
Stock Ownership Structure and Corporate Financial Performance
- 00231 Stefan Hirth, Karlsruhe & Marliese Uhrig-Homburg, Karlsruhe:
Optimal Investment Timing When External Financing Is Costly

Track 14

Track 15

International Human Resource Management

Track Chairs:

Peter Dowling, University of Victoria University of Wellington, peter.dowling@vuw.ac.nz

Hartmut Wächter, University of Trier, waechterh@uni-trier.de

Marion Festing, ESCP-EAP Berlin, marion.festing@escp-eap.net

Room: KL 25/134

Session I: Comparative IHRM – Cross-national Comparisons

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Hartmut Wächter, Trier

00131 Geoff Wood, Sheffield & Guy Vernon, Henley-on-Thames & Chris Brewster, Henley-on-Thames:
Similarity, Isomorphism or Duality? Recent Survey Evidence on the HRM Policies of MNCs

00459 Heike Nolte, Emden:
Integration into the Firm – U.S. American, Swiss, German Monitoring and Coordination Compared

00500 Julia Brandl, Wien & Wolfgang Mayrhofer, Wien & Florentine Maier, Wien:
A Lot to Do, but Little to Say? – A Cross-National Comparison of Gender and Power in the Personnel Function

Session II: IHRM Practices in MNCs

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Marion Festing, Berlin

00693 Lourdes Susaeta, Pamplona:
The Five Phases in the Transfer of HR Policies and Practices within MNCs

00494 Allen Engle, Richmond & Peter Dowling, Wellington:
State of Origin: Research in Global Performance Management – Progress or a Lost Horizon?

00230 Paul Gooderham, Bergen & Odd Nordhaug, Bergen & Kristen Ringdal, Trondheim:
National Embeddedness and HRM Practices in US Subsidiaries in Europe and Australia

Session III: The Role of Incentive Systems in Corporate Strategy

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Allen Engle, Richmond

00606 Marion Festing, Berlin & Judith Eidems, Berlin & Susanne Royer, Flensburg
& Frank Kullak, Berlin:
When in Rome Pay as the Romans Pay? – Considerations about Transnational Compensation Strategies for Executives

00523 Henry Sauermann, Durham:
Turning Knowledge Into Action: The Role of Incentives in Organizational Capabilities

00236 Jose Galan, Salamanca & Maria Sanchez-Bueno, Salamanca & Jose Zuniga-Vicente, Madrid:
New Incentive Systems for Exploration and Exploitation

Session IV: The Spread of HRM in a Globalized Economy

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Naelia Sue Bruning, Winnipeg

- 00261 Pieter Nil, Auckland:
The Impact of Theory and Practise on Current and Future HRM in a Globalised Context.
- 00353 Pieter Nel, Auckland:
Future Personnel and Management Challenges for South Africa
- 00700 József Poór, Pécs & Michael Roberson, Richmond & Andrew Gross, Cleveland:
Striving for Global Competitive Advantage: HR Effectiveness in Hungarian Companies in the 21st Century

Session V: Measuring HRM Effects

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Hartmut Wächter, Trier

- 00338 Thomas W. Günther, Dresden & Pipa Neumann, Dresden:
Measuring Human Capital – A Meta-analytic Structural Equation Analysis of Cause and Effects for Reporting Purposes
- 00729 Norihiko Takeuchi, Tokyo & Tomokazu Takeuchi, Saitama & Yutaka Toshima, Tokyo:
Organizational-level Human Resource Practices, Person-Environment Fit, and Multiple Work Commitment: Testing a Mediating Model Using SEM and HLM Analytic Techniques
- 00246 Fatima Guadamillas, Albacete & Rosa María Muñoz, Albacete:
Training as a Strategic Variable and its Relation with Technology. An Empirical Analysis of its Influence in Business Results
- 00380 Jan Selmer, Aarhus & Christian Waldstrøm, Aarhus:
Organizational Downsizing During Economic Recession: Work Values of Surviving and Non-Surviving Managers

Session VI: Current Issues in Expatriation

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Peter Dowling, Wellington

- 00752 Naelia Sue Bruning, Winnipeg & Xiaoyun Wang, Winnipeg:
Spanning the Cultural Divide: Are Chameleons More Successful?
- 00474 Sabine Bruggeman, Henley-on-Thames & Chris Brewster, Henley-on-Thames:
Knowledge Transfer and Self-Initiated Expatriates: Are Organisations Ready to Accept Outsider Know-How?
- 00634 Daniela Groeschke, Bochum:
Self-representations on the Horizontal and Vertical Dimensions of Individualism and Collectivism: A Differentiation Scheme

Track 15

Session VII: Perspectives on the Employment Relation

Saturday, September 30, 1.15 p.m.–2.45 p.m.

Chair: Jan Selmer, Aarhus

- 00348 Simon Peel, Auckland:
Getting the Mix Right: Flexible Employment in Professional Engineering Companies
- 00753 Rick Tallman, Canada & Nealia Sue Bruning, Winnipeg:
Uniformity of Psychological Contracts between Employees and their Management, Supervisor and Co-Workers
- 00277 Wolfgang Ossadnik, Osnabrück & Dirk Wilmsmann, Osnabrück:
Case-based Decision Theory: An Experimental Report
- 00177 René Fahr, Köln & Bernd Irlenbusch, London:
Identifying Personality Traits that Enhance Trust between Organisations – An Experimental Approach



Track 16

Gender issues and Diversity Management

Track Chairs:

Silvia Gherardi, Università di Trento, silvia.gherardi@soc.unitn.it

Marta B. Calás, University of Massachusetts, marta@mgmt.umass.edu

Room: JK 29/124

Session I: Interactive Discussion Panel

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Co-Chairs: Marta B. Calás, USA/Silvia Gherardi, Trento

00512 Saija Katila, Finland & Susan Meriläinen, Finland & Janne Tienari, Finland:
Action! What Can We Do to Make the Academic World a More Inclusive Place?

Session II: Women & Men: The Same or Different?

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Silvia Gherardi, Trento

Discussant: Regine Bendl, Wien

00453 Alexandra Niessen, Köln & Stefan Ruenzi, Köln:
Sex Matters: Gender and Mutual Funds

00501 Michela Cozza, Trento:
Diversity Management. Mentoring to Improve Gender Differences

00561 Neil McAdam, Australia:
Gender and the Collaborative Individual: Are Women More Suited to the New Leadership?

Session III: Is Diversity Country-Specific?

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Marta B. Calás, USA

Discussant: Vedran Omanovic, Göteborg

00464 Alain Klarsfeld, Toulouse:
Diversity Management in France: Rational in Discourse, Institutional in Practice?

00535 Markus Kleiner, Hagen & Stefan Suess, Hagen:
Analysing Diversity Management's Dissemination and Design in Germany: A New Institutional Approach

Session IV: Is Gender Country-Specific?

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Silvia Gherardi, Trento, Italy

Discussant: Barbara Czarniawska, Göteborg

00611 Michael Lyons, Sydney & Meg Smith, Sydney:
Gender Pay Equity, Wage Fixation and Industrial Relations Reform in Australia: One Step Forward and Two Steps Backwards?

Session V: Gender and Diversity: Comparative Analyses or Incommensurability?

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Marta B. Calás, USA
 Discussant: Saija Katila, Finland

- 00543 Suzanne Jamieson, Sydney:
Feminist Jurisprudence in Asia: Anglo-American Theory and Taiwan Practice
- 00482 Günther Vedder, Trier & Jenny Whittard, Newcastle:
Managing Diversity in Australia and Germany – How Can One Explain the Different Application of MD Concepts?
- 00249 Vedran Omanovic, Göteborg:
Understanding “Diversity in Organizations” Paradigmatically and Methodologically

Session VI: Re-Theorizing Gender

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Silvia Gherardi, Trento
 Discussant: Susan Meriläinen, Finland

- 00419 Surya Monro, Leeds:
Reconceptualising Gender: The Challenge for Managerialism
- 00709 Ulla Eriksson-Zetterquist, Göteborg:
Revealing Managers Understanding of Gender and Management
- 00421 Barbara Czarniawska, Göteborg:
Negotiating Selves: Gender

Session VII: Teams: Diversity and Innovation?

Saturday, September 30, 1.15 p.m.–2.45 p.m.

Chair: Marta B. Calás, USA
 Discussant: Janne Tienari, Finland

- 00713 Meike Tilebein, Stuttgart:
Diversity and Information Processing in Teams: A Combinative View
- 00403 Mélanie Schöffner, Berlin & Diether Gebert, Berlin & Nadine Schöler, Berlin
 & Johannes Kirch, Berlin:
Diversity – Its Risks and Chances for Team Innovativeness
- 00580 Diether Gebert, Berlin & Sabine Boerner, Konstanz & Eric Kearney, Berlin:
A Process Model of the Effects of Cross-Functionality on Team Innovations
- 00720 Eric Kearney, Berlin & Diether Gebert, Berlin:
Does More Diversity Lead to More Innovativeness? An Examination of the Critical Role of Leadership

Track 17

Teaching and Business Education in a Globalized World

Track Chairs:

Ronél Rensburg, University of Pretoria, South Africa, ronel.rensburg@up.ac.za

Karoly Balaton, Corvinus University, Budapest, karoly.balaton@uni-corvinus.hu

Room: JK 29/118

Session I: Sustainability and Change

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Ronél Rensburg, South Africa

- 00196 Marina Fiedler, München & Isabell Welpé, München & Arnold Picot, München:
*Radical Change in Higher Education: The Case of the Educational Systems
 in German-speaking Europe*
 Discussant: Erica Fellingner, Madrid

Session II: Education and its Environment

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Karoly Balaton, Budapest

- 00399 Rosario Frías, Madrid & Erica Fellingner, Madrid:
Do Spanish Philologists Possess the Adequate Education for the Current Labour Market?
 Discussant: Marina Fiedler, München
- 00527 Heiner Muller-Merbach, Kaiserslautern:
Business Education for Global Management – Five Concepts of Holistic Tuition
 Discussant: Isabell Welpé, München

Session III: Values and Attitudes in Education

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Christa Müller, Graz

- 00398 Teresa del Val, Spain & Santiago Garcia-Echevarria, Spain & Rafael Castano, Spain
 & Francisca Cea, Madrid:
*Beyond aptitude. Attitude Development as a Key to Success? An Empirical Analysis of the BAM
 and Eco Students*
 Discussant: Andrea Groeppel-Klein, Saarbrücken
- 00685 Matthias Bode, Hannover & Ursula Hansen, Hannover & Dirk Moosmayer, Hannover
 & Ulf Schrader, Hannover:
Values at Work. Management Professors' Behavioral Intention to Influence Corporate Values
 Discussant: Christa Müller, Graz

Session IV: The Role of Culture in Education

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Matthias Bode, Hannover

- 00748 Christa Müller, Graz & Martin Neubauer, Graz & Gerhard Apfelthaler, Graz
& Thomas Schmalzer, Graz:
A Cross Cultural Comparison of Attitudes Towards Learning and Teaching Across Asian and European Countries
Discussant: Frank B. Tipton, Sydney
- 00699 Andrea Groeppel-Klein, Saarbrücken & Claas Christian Germelmann, Saarbrücken
& Martin Glaum, Giessen:
Studying Across Borders: Insights into International Business Students' Cultural Openness and Intercultural Interaction
Discussant: Matthias Bode, Hannover

Session V: Globalisation of Business Education

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Joseph Domask, Washington

- 00660 Pamela Bernabei, Mailand:
Foil Management: A Project for the Advance of the University Instruction in the Globalisation
Discussant: Yan-ping Liu, Beijing
- 00648 Roland Gabriel, Bochum & Martin Gersch, Bochum & Peter Weber, Bochum:
Mass Customization of Education-Services – A first milestone on the way to a sustainable international learning network
Discussant: Nevenka Žarki, Belgrad

Session VI: Country-specific Examples of Business Education

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Ronél Rensburg, South Africa

- 00609 Nevenka Žarki Joksimovi, Belgrad & Sladjana Barjaktarovi Rako, Belgrad & Tijana Andri, Belgrad:
Education in service of business development – Serbian survey
Discussant: Ansgar Richter, Wiesbaden
- 00676 Yan-ping Liu, Beijing & Yang Zhao, Beijing:
Research of Management Education in China: In a Global Perspective
Discussant: Pamela Bernabei, Mailand

Session VII: Culture and Performance

Saturday, September 30, 1.15 p.m.–2.45 p.m.

Chair: Karoly Balaton, Budapest

- 00623 Ansgar Richter, Wiesbaden & Mark Trede, Münster:
Intertemporal Consistency of Predictors of Students' Performance in Economics Courses: Bootstrapping a Structural Equation Model
Discussant: Peter Weber, Bochum
- 00240 Frank B. Tipton, Sydney:
Thumbs Up Is a Rude Gesture in Australia: The Presentation of Culture in International Business Textbooks
Discussant: Teresa del Val, Spain

Track 18

Local Trends for Global Management

Track Chairs:

Ursula Hansen, University of Hannover, uh@marketing.uni-hannover.de

Volker Trommsdorff, Technical University of Berlin, v.trommsdorff@ww.tu-berlin.de

Room: KL 32/102

Session I: Chinese Transformation Process

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Ursula Hansen, Hannover

- 00514 Quanwen Liao, China & Youting Yang, China:
Research of Status and Countermeasure about Labor Disputes in China
- 00683+687 Chun Fu, Shanghai:
The Study on Non-Governmental Organizations in China
- 00694 Haohao Li, Shanghai & Ningbo Liu, Shanghai:
The Social Responsibility of China's Listed Companies in the Reform of Split Shareholding Structure

Session II: Changes in Chinese Economic System and International Relations

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Volker Trommsdorff, Berlin

- 00515 Dongshui Su, Shanghai:
Exploring the Chinese Style of Management
- 00765 Lin Dai-dai, Beijing & Yuan Lun-qu, Beijing:
A Preliminary Analysis of the Stress Management in Organizations

Session III: New Challenges in International Business

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Volker Trommsdorff, Berlin

- 00762 Zhiyi He, Beijing & Yan Lin, China:
Assessing the Effects of Information Asymmetry on Brand Strategies
- 00351 Guo Shengkun, Beijing & Li Xiaohui, Beijing & Gao Junshan, Beijing:
Effects of Trust on Coordination in Virtual Enterprises
- 00766 Sun Qian-zhang, China & Tan Jie-hui, China:
Better the Comprehensive Quality of Manager to Confront the Challenges of Economic Globalization

Track 19

Comparative Management

Track Chair:

Klaus Macharzina, Universität Hohenheim and University of Hawaii, kmach3@aol.com

Room: KL 32/102

Session I: Strategic Issues

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Klaus Macharzina, Hohenheim

Discussant: Kathrin Möslin, Leipzig

00492 Torsten Wulf, Paris & Volker Brinkmann, München & Harald Hungenberg, Nürnberg
& Tawfik Jelassi, Paris:
The Impact of a Strategy-CEO Fit on Firm Performance

00594 Katsuaki Onishi, Tokyo:
The Five Tasks of Japanese IC Manufacturers

00686 Masashi Arai, Tokyo:
*Intellectual Property Rights and R&D Competitive Advantage Focusing on the Information
and Communication Industry in Japan*

Session II: Japanese Approaches to CSR

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Santiago Garcia Echevarria, Madrid (tbc)

Discussant: Teresa del Val, Madrid (tbc)

00478 Nobuyuki Demise, Tokyo:
CSR in Japan: A Historical Perspective

00597 Aoto Kobori, Freiburg & Koyo Kobori, Japan:
*Corporate Social Responsibility and a Modern Firm; CSR Leads to Competitive Advantage
and Sustainable Development*

00627 Nobuhiko Yamanaka, Japan:
*Management Problems of Vocational Aid Center for Persons with Intellectual Disability in Japan:
Independence of Person with Disability and Management of Vocational Aid Activity*

Session III: Japanese Approaches to Intercompany Networking

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Klaus Macharzina, Hohenheim

Discussant: Jan Hendrik Fisch, Friedrichshafen

00643 Hiroshi Noguchi, Japan:
The Web-sourcing as a New Paradigm of SME Network

Track 20

Global Business Studies

Track Chairs:

Georg Schreyögg, Freie Universität Berlin, schrey@wiwiss.fu-berlin.de

Martin Welge, Universität Dortmund, martin.welge@udo.edu

Room: KL 29/111

Session I: Diversity Management

Thursday, September 28, 11.30 a.m.–1.00 p.m.

Chair: Martin Welge, Dortmund

- 00055 Mustafa Koyuncu, Turkey & Ronald J. Burke, Toronto Ontario & Lisa Fiksenbaum, Toronto Ontario:
Organizational Practices Supporting Women's Career Advancement and their Satisfaction and Well-Being
- 00737 Petra Moog, Zürich & Uschi Backes-Gellner, Zürich:
Social Capital and the Willingness to Become Self-Employed: Is there a Difference between Women and Men?
- 00088 Christian Grund, Bonn & Niels Westergaard-Nielsen, Aarhus:
Age Structure of the Workforce and Firm Performance
- 00605 Marion Festing, Berlin & Bernadette Müller, Berlin & Sassan Youssefi, Berlin:
Diversity Management and Firm Performance – A Conceptual Analysis of Intercultural Competence as a Moderating Variable

Session II: International Accounting

Thursday, September 28, 2.30 p.m.–4.00 p.m.

Chair: Ludwig Theuvsen, Göttingen

- 00567 Juan J. Duran, Madrid & Prosper Lamothe, Madrid & Fernando Ubeda, Madrid:
Impact of Geographical Diversification on the Performance Volatility of Spanish Multinational Corporations
- 00311 Longinos Marín, Spain & Alicia Rubio, Spain & Aragón Antonio, Spain:
The Influence of Corporate Social Responsibility on Competitive Success. An Empirical Study in SMEs

Session III: Organizational Change in a Global World

Thursday, September 28, 4.30 p.m.–6.00 p.m.

Chair: Georg Schreyögg, Berlin

- 00145 Richard Soparnot, France:
For a Strategic Approach of Organizational Change: A Perspective through the Capability to Change
- 00204 Mohamed Osman Shereif Mahdi, Oman:
Strategies for IT and Change in the Banking Sector of Developing Countries: The Case of Sudanese Banking Industry

- 00337 Martin Schneider, Paderborn:
Goal Setting in Public Administration: No Carrot, no Stick, and no Yardstick?

Session IV: Social Responsiveness in a Global World

Friday, September 29, 9.00 a.m.–10.30 a.m.

Chair: Klaus Heine, Berlin

- 00407 Geoffrey Goldman, Johannesburg & Christian van Tonder, Johannesburg:
The Importance of Shared Vision during Mergers: The Case of the University of Johannesburg
- 00530 Stephanie Rabbe, Dortmund & Anja Schulz, Dortmund & Martin Welge, Dortmund:
Sustainable Management in the Global Economy – An Innovative Approach to Strengthen Small and Medium Sized Enterprises (SME)
- 00406 Francisco García, Spain & Desiderio Gutiérrez, Spain & Yaiza Armas, Spain & Ricardo Díaz, Spain:
Corporate Social Responsibility from a Consumer Perspective: The Case of the Canary Islands as an Outlying Island Region

Session V: International Finance

Friday, September 29, 11.00 a.m.–12.30 p.m.

Chair: Joseph Clougherty, Berlin

- 00721 Michael Hüttl, Wien & Otto Loistl, Wien & Johannes Prix, Wien:
A Quantitative-Behavioural Finance Approach to Modelling Stock Market's Microstructure by Means of Doubly Stochastic Markov Process
- 00710 Andreas Kamp, Münster & Andreas Pfingsten, Münster & Andreas Behr, Münster
& Chrsitoph Memmel, Frakfurt:
Diversification and the Banks' Risk-Return-Characteristics – Evidence from Loan Portfolios of German Banks
- 00579 Oliver Ebneith, Göttingen & Ludwig Theuvsen, Göttingen:
Internationalization and Financial Performance – Empirical Evidence from Multinational Brewing Groups

Session VI: Networks in a Global World

Saturday, September 30, 10.30 a.m.–12.00 p.m.

Chair: Nicola Berg, Dortmund

- 00043 Joseph Clougherty, Berlin & Michal Grajek, Berlin:
Diffusion of ISO 9000 Standards, International Trade, and Foreign Direct Investment
- 00295 Marianna Mauro, Napoli:
Implementing IAS into Banks: The Case Study of Italy. A Simulation from Asset Securitization

Session VII: International Marketing

Saturday, September 30, 1.15 p.m.–2.45 p.m.

Chair: Sönke Albers, Kiel

- 00190 Goran Svensson, Sweden & Greg Wood, Australia:
Research Data in Marketing Journals
Discussant: Kenta Hino, Tokyo

- 00636 Alexander Magerhans, Göttingen:
Customer Satisfaction in Electronic Commerce – A Survey Concerning the German Online Bookshop Trade
- 00223 Rudolf O. Large, Saarbrücken & Cristina Giménez, Barcelona & Donna T. McCarthy, USA:
Oral Communication Capabilities of Purchasing Managers: An European-American Comparison
- 00767 Greg J. Bamber, Brisbane
Marketing Strategies and Labour-Market Behaviour of Full-Service and Low-Cost Airlines: An Australian Study

