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Regulation and evolution of directors’ human capital

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According to the resource Dependence Theory (Pfeffer and Salancik, 1978) and the Human Capital Theory (Becker, 1964), the human capital brought by the board of directors may contribute to the firm performance. Diversity is more and more considered as an asset in managerial team and many governance codes promote diversity in boards. Some countries have passed legislation imposing a quota for female directors: Norway, France and Spain. Opponents of quota laws argue that regulation leads to the appointment of less efficient directors. Previous studies do not converge to confirm a positive or a negative relationship between women presence on boards and firm performance. These studies showed that female directors have higher education than their male counterparts; they have more financial expertise but less managerial experience.

The French case is interesting to study since a law was passed two years ago. We analyzed the characteristics of all directors appointed in 2011 and 2012 in the French largest listed companies. The consequences of the law are visible as half of the new appointed directors are women. The sample contains 330 directors. We made descriptive statistics and average difference tests in order to compare the curriculum vitae of female and male directors. Results show that the law in France didn't lead to reduce board skills. Women recently appointed on boards have high education, 55% have experience as CEO and 76% have management experience. 32% are foreign women. They have multiple directorships and cumulate different kinds of experience (finance, law, academic, government, industry, etc.).

Key words
Board of directors – human capital – gender

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Microfinance: An innovation for entrepreneurship

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Microfinance in the provision of financial services to the financially excluded, usually the poor. This literature review looks at the relationship of the microfinancial services to microenterprise. The first thrust in this field had been from microcredit and group lending to encourage business initiatives among the poor. The hope that these services would lift them out of poverty had largely built the brand image of the sector. However, the spread of consumer microcredit and uncontrolled growth of microfinance led to over-lending without adequate checks and balances, leading to overindebtedness and associated stress, and critique of microcredit. To restore balance, other financial products, such as microequity, microsavings, microinsurance and microremittances have been suggested. We look at the relationships between these and entrepreneurship and examine if there are innovations or transpositions.

Key words: Microcredit, microsavings, microinsurance, microequity, microremittances, entrepreneurship, innovation
A Few Things We Need to Know About Postmodernism
The case of Discourse Analysis in Strategy and marketing

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Postmodernism is believed to provide several insights into strategic and consumer behavior. It suggests for example that our focus should not be so much on the consumption as a passive act, but as an act of meaning and identity production. It also suggests the end of rationalistic planning. Postmodernism's relativism questions authority based on bureaucratic hierarchies. Marketing has been embraced by postmodernist analyses in the 1990s as a radical alternative to mainstream scientific marketing. It mainly rejects the belief in an absolute, rock-like, and infallible knowledge of unchanging market reality and standards of consumer behavior. Postmodern marketing asserts that that consumption is a creative source of pleasure, personal fulfillment, and individual freedom in forming one's self-identity. This communication tends to explore the basic concepts in postmodernism which might have impact on strategy and marketing.

The emphasis will mainly be put on discourse analysis as a tool of strategic business intelligence and consumer behavior studies.

Discourse analysis is an interpretive approach which postulates that the social objects are socially constructed and accomplished through discourse (speech, writings, advertisements, and so on). It is consequently concerned with the ways in which humans make sense of their world and the objects of consumption (and more) through the categories that they produce. Amongst other applications, discourse analysis has been applied to consumers' understanding of fashion and advertising, to consumers' construction of the self on the Internet, and to the construction of the self in retail managers' narratives.
Positional and legitimacy concerns in agriculture as barriers to innovation adoption

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We study the role of positional concerns in explaining the (non-) diffusion of profitable and environmentally friendly innovations in situations where there is no conventional social dilemma.

Our paper builds on two strands of literature: on one hand, literature regarding disruptive strategic innovations and "blue oceans“ positioning; one the other hand, institutionalist and behavioral literature on positional concerns. We aim in this article at merging these two directions in the case of environmental innovations, with an application on farming activities. This is the one of the novelties of our contribution.

The other novelty relies on the identification of three elements of construct in our research; first, we examine under which conditions an environmental production innovation can be assimilated to a disruptive innovation; second; we describe the context in which disruptive innovation is conducted in parallel with societal demand, but in conditions of no external communication; third, based on evidence from farming activities, we introduce the concept of negative positional goods, that is, goods that destroy status in a given reference group, and show how interactions between status concerns and economic profitability can lead to unexpected outcomes.

Several case studied are discussed in the wine domain and several policy implications are drawn.

**Key words:** behavior, innovation, positional concerns, status, sustainable development.

**JEL Classification Codes:** Q0, Q50
Crowdfunding platforms for microfinance: creating a new way to eradicate poverty?

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Microfinance is a broad category of services provided for poor people in developed and developing countries with the intention of reducing poverty, which fits perfectly with Millennium Development Goals targeted by the United Nations. New opportunities have raised, namely crowdfunding which recently emerged for small start-ups to raise money through the Internet. Crowdfunding is a new word, appeared in 2006, but the concept behind goes back to the ancient times. In a sense, this new medium could be a way for nations to cope with the global crisis. Indeed, it could efficiently complete the action of microfinance to eradicate extreme poverty. Moreover, the number of crowdfunding platforms (CFPs) increased of 300% in two years between 2009 and 2011 according to Massolution (2012), raising millions of dollars. It creates a huge potential for new solutions in microfinance. Nevertheless, choosing among hundreds of CFPs can be tricky because they operate through many different business models, in varying legal forms, from a range of home country jurisdictions with varying regulatory and legal requirements, and with widely divergent business and social objectives.

This article aims at clearing what is crowdfunding and how it can be a lever for funding microfinance projects. A lot of resemblances link both sectors, in particular the figures about their double-digit growth. It was said that in 2012 2.8 billion dollars\(^1\) will be raised worldwide through crowdfunding (The Economist, June 16\(^{th}\), 2012), which is far from the 65 billion dollars circulating in microfinance but which make sense for a newcomer. These figures raise new hope for microfinance, where the need for funds is pervasive and where the market is huge.

\(^1\) Compared to the 1.5 billion dollars raised in 201, according to Crowdfunding Industry Report, May 2012, the growth is convincing.
Determinants of consumer intention to purchase luxury fashion counterfeits in China and India

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The OECD (2002) defines counterfeiting as, "Unauthorized representation of a registered trademark carried on goods identical or similar to goods for which the trademark is registered, with a view to deceiving the purchaser into believing that he/she is buying the original goods". The widespread implications of counterfeiting have been underlined by Poddar et al (2012) who state that counterfeit purchases are one of the most serious problems facing luxury brand marketers. According to Atwal et al (2009 p.51), "The cost of counterfeiting to the fashion industry is not just about loss of revenue, but also of image". There is strong evidence to suggest that counterfeiting is a global phenomenon and is of increasing significance in emerging markets such as China and India. The objective of the proposed research study is to identify the motives for the acquisition of luxury fashion brands in China and India. This will involve a focus on the purchase of non-deceptive counterfeits i.e. where consumers intentionally purchase counterfeit luxury fashion items. The research study will follow the assumption that the decision to acquire a counterfeit item is based on a trade-off between financial, functional, individual and social values and risks (Klarmann et al 2013). An understanding of these motives and potential cross-cultural differences will be of practical relevance in order to develop effective strategies to combat the demand for counterfeit luxury fashion brands.

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Youth Entrepreneurship: A Reality Check?

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The aim of this research project is to come to a better understanding of youth entrepreneurship as practiced and experienced in Oxford/Oxfordshire (UK) and Dijon/Burgundy (France). Youth entrepreneurship as an academic inquiry is seriously understudied.\[1\] International organizations however, increasingly endorse youth entrepreneurship as a solution for growing youth unemployment, even more so now with the ongoing economic crisis (OECD, 2009; ILO, 2010). A recent ILO report (2010, 3) notes that the economic crisis particularly has detrimental effects on young people, “compared to adults, the youth of today are almost three times as likely to be unemployed” and that “there is a growing recognition that responsible youth entrepreneurship must be at the heart of tackling global environmental, economic and employment challenges”. A comparative approach is relevant because countries saw their youth unemployment rise to 20%-23%\[2\] while supposedly having different records in terms of an entrepreneurship ‘culture’: high in the UK (Chigunta, 2002) and low in France (Henriquez et al., 2001).

Because of the importance attached to youth entrepreneurship as an ‘answer’ to youth unemployment, it becomes all the more relevant to look more critically at youth entrepreneurship as such. There are several issues that deserve our attention, these are: 1) youth is used too homogeneously in terms of gender, ethnicity and cultural contexts; 2) youth often encompasses a wide range of ages, i.e. 15/18 to 34/35 years old\[3\]; 3) analyses are restricted to explaining entrepreneurship in terms of ‘necessity’ or ‘opportunity’, a dichotomy to be criticized; and 4) there is no attention for socio-economic and socio-cultural contexts in which entrepreneurship takes place and shape.

This is where our research project aims to contribute by offering a more diversified and contextualized understanding of ‘youth entrepreneurship’. Only if we know more about the why, how, what and where of youth entrepreneurship in terms of age, gender, and/or ethnic specific motivations, choices, practices, and barriers as experienced by young people in entrepreneurship, can we start to explore the stretch breadth of the phenomenon and provide a more solid ground for possible policy recommendations.

\[1\] Based on scanning prominent entrepreneurship journals on Association of Business School list.  
\[3\] This is often a combination of the ILO definition of youth (15-24 years old) and that of the Global Entrepreneurship Monitor (GEM), which uses 18-34 years old.
The justification of the auditor's assessment: What is the contribution to the audit report on consolidated statements of french listed companies?

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The audit reporting debate on the content of the audit report has existed since the beginning of the 20th Century (Church et al. 2008), but the recent financial crisis has made it become a major challenge in order to ensure the reliability and transparency of financial information. The introduction of new information named "auditor commentary" is at the heart of international current debates. The auditor commentary will enhance the informational value of the auditor's report to help users in investment decision-making. This proposal made by IAASB is inspired by the experience of the French report which was initiated ten years ago by the Financial Security Act. This paper analyses the content of the audit report of French listed companies in the CAC 40 index in order to appreciate the utility and the implication of this new part in the audit report. It shows that the justification of the auditor's assessment in the French audit report could be an answer to the information gap. The main added value is to inform the user of the most relevant issues of the financial statements of an entity, and thus contributes to a better understanding and interpretation of these financial statements. However, it appears that the description of audit procedures as observed in our study is not intelligible enough. We suggest adjusting French provisions by giving a better insight of the nature and the statement of audit procedures in order to reduce the expectation gap.

Key words
Audit report, audit procedures, expectation gap, information gap
Identity building for ethical investment. From the institutional discourse to the promotion campaign of Oikocredit Austria

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The Oikocredit Ecumenical Development Cooperative Society was established in 1975, but the idea goes back to 1968, to a meeting of the World Council of Churches, when young church members called for an ethical investment instrument. Today Oikocredit is one of the world’s largest sources of private funding in the microfinance sector. It provides credit to trade cooperatives, fair trade organizations and small-to-medium enterprises in the developing world. The headquarters are in Amersfoort in the Netherlands, and regional and country offices can be found in 36 countries. Giving money to Oikocredit is not a donation but an investment, a supply of start-up funds for concrete economic projects. It is social business, where borrowers are not supplicants but contract partners with equal rights.

To encourage ethical investment (and not donation), Oikocredit has to attract potential financial backers while emphasizing a particular identity. This paper will examine what identity is Oikocredit trying to build through its different forms of communication. As Oikocredit Austria is the fastest growing country agency in the world, the research will be primarily focused on this example.

Identity constitutes a combination of several components (Meffert/Burmann, 2002). Therefore, this paper will analyze Oikocredit's different types of discourse (Floch, 2003, Bordeau, 2010), which contribute to building its identity: the institutional discourse (websites, company reports and different types of publications), the managerial discourse and the language used in particular for the advertising campaign in Austria. This paper will then go on to investigate if there is coherence between the three types of discourse, and if we can ascertain that the promotion campaign undertaken in 2011 resulted in an increase of ethical investments.

References:
Recent developments in the field of entrepreneurship have led to a renewed interest in female entrepreneurs (Acs et al, 2011; Kobeissi, 2010). Initial research shows that female entrepreneurs also contribute substantially to economic growth (Weeks and Seiller, 2001; Danish and Smith, 2011). Therefore, it is becoming increasingly difficult to ignore entrepreneurial activities of women. The purpose of this paper is to come to a better understanding of the motivation and activities of female entrepreneurs. The how and why of female entrepreneurial endeavours is investigated in the Javanese cultural context in order to shed light on the role and meaning of the cultural setting.

The research is based on ethnographic fieldwork. The empirical data gathered consist of in-depth interviews and observations in the batik industry in Yogyakarta, Indonesia. The Javanese cultural context, and family norms and values in particular, have both a positive and negative impact on female entrepreneurship. The paper will discuss in detail how and why cultural values play a decisive role in female entrepreneurial activities.

The findings of this study suggest that placing female entrepreneurs in their proper context is crucial for understanding entrepreneurial choices and actions.
The use of Credit Scoring and Poverty Scoring in microfinance institutions in developing countries

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In this paper we present the results of a survey of microfinance institutions (MFIs) conducted to measure their extent of use of the techniques of credit scoring and poverty scoring. The study reveals that 30.1% of the institutions use credit scoring and 35.4% use poverty scoring. 24.8% of microfinance institutions use both poverty scoring and credit scoring. We expected to observe much lower percentages. Only 8.8% of the surveyed MFIs reported that they don’t use credit scoring and have no intention to use the technique in the future. 15% of the MFI declared that they don’t use poverty scoring and don’t have the intention to use it one day.

Microfinance institutions that do not use currently the technique of credit scoring but intend to use it in the short or long term cited the most important obstacle the lack of the necessary database to extract data (empirical evidence) to develop the credit scoring algorithms. Financial constraints and exaggerated prices of consulting companies in the area of credit scoring is the second cause of delay in implementing credit scoring tools. The third cause is the lack of expertise and human resources required to develop, implement and run the credit scoring tools. 27.4% of the MFIs have a false perception of what credit scoring is.

The paper continues the investigation using regression analysis to determine the social and economic impact of the use of credit scoring and poverty scoring on the MFIs.
Dishonesty (e.g. lying to superiors, stealing company furniture...) can generate important private benefits for employees but they are also associated to important costs for firms and organisations. Looking for methods to fight against employees’ dishonest behaviours has become an urgent issue. In this paper, we propose to reduce individuals’ dishonest behaviours by manipulating envy. The emotion of envy is acknowledged to be associated to detrimental consequences and negative behaviour (e.g. sabotage, aggression...). Laboratory experiments convey that envy explains why agents refuse Pareto improvements (Beckman et al., 2002; Solnick and Hemenway, 1998, 2005; Celse, 2012), why people refuse to coordinate (Cobo-Reyes and Jimenez, 2011) and why people are willing to reduce others' situation even at their own expenses (Celse, 2009, 2011; Zizzo, 2002, 2004). If envy can push people to invest resources to prevent others from being above them, can envy also prevent subjects from engaging in dishonest behaviours like lying? In other words, can envy constitute the ideal device to curve dishonesty? We thus implement a laboratory experiment in which participants face the classical *die-under-cup* paradigm. We manipulate envy by increasing the benefits of a lie to a referent. We find that: 1) the majority of subjects lie in our experiment; 2) envy reduces significantly subjects’ tendency to lie; and 3) participants underestimate the influence of envy in lying behaviour.

**JEL Classification:** C91; D63; H26.
Altruistic behaviour depends on what we think others expect

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Expectations play a crucial role in human interactions and can be used as a guidance in decision-making. Although recent papers highlight their importance in decision-making, we still lack direct evidence of how expectations are integrated into an agent’s decision process. In this paper, we examine the role of expectations in altruistic choices in a Dictator Game in which Dictators have limited information about the receiver’s actual expectation. We conjecture that the willingness to conform to others’ expectations can be one motive behind altruistic behaviour even in anonymous and non-repeated interactions. We compared two experimental conditions to test whether expectations could enter the decision-making process of dictators and how they affected their decisions. We find that the majority of dictators are sensitive to receivers’ expectations and adopt their behaviour according to it. We also find that the willingness to conform to others’ expectations depends on the expected amount.
**Is terroir just a conveniently untranslatable French term?**

**Part 1: the case of France**

*Claude Chapuis*, *Benoît Lecat*, *Steve Charters*,

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Jancis Robinson used to say: "Is terroir just a conveniently untranslatable French term"? However, different authors, especially geographers (e.g. Dion, 2010) mentioned that many other factors are responsible for the success of wine estates/regions in the world".

The idea of this project is to debate on this concept based on examples coming from the new world and the old world. The first part of this project will focus on France.

Even if no consensus has been found on the definition of terroir (Charters, 2010), we can observe that this concept has evolved over time: whereas it had bad connotations in the 50's and 60's, it has gradually moved to the idea of authenticity which seems to prevail nowadays.

This research will analyse different case studies in the wine sector to show that such terms as marketing and terroir have become ubiquitous. Some controversial cases will be used to open the debate and determine their key success factors.

**Selected references**


Wine Tourism in the Old World and the New: A Comparison

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Wine tourism is currently a key issue for the European wine industry; as wine production around the world continues to exceed consumption, techniques which develop consumers’ brand loyalty and which increase sales must be developed. However, it has been argued that wine tourism is underdeveloped in Europe despite the fact that wine has a long history there, and that less research has examined wine tourism in the Old World than has taken place in New World countries – even though there has been wine tourism in Europe since ancient times, and it has expanded in the twentieth century. The issue at the core of this paper is to examine this paradox by comparing European wine tourism with that in New World countries. In order to develop this theme, a number of aspects will be considered in some detail (including consumer expectations, attitudes to land ownership and cooperation and regional organisation and promotion. This will be done within the context that wine tourism may fulfil one or both of two main goals. The first is the short term one of increasing immediate sales; the second is the longer term aim of developing brand equity for the product, and winning long-term customers.
“Consuming together and making it work”: preliminary insights into collective consumption behaviours in shared households

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In this paper we illuminate the rationale for the study and initial understanding of the collective consumption practices of a previously neglected household type, namely multiple occupancy households whose members share dwelling space. It is directed at alternative modes of dwelling to the family household, addressing non-family groups who share living space (renting, sharing, letting, lodging) and in consequence are involved in communal decisions about household consumption (acquisition, use, maintenance and disposal or disengagement) of goods and services (such as utilities, broadband providers, white goods, communal furniture and equipment, housemate leisure activities and so forth).

The study is grounded in the premise that the dominant literature on family consumption theory does not adequately explain the group consumption behaviours of shared households. The culmination of the study aims to contribute to the knowledge of collective consumption behaviour in contemporary living situations through three research objectives, namely 1) scoping and evaluating the characteristics and patterns of group consumption behaviour (acquisition, use, disposal) in shared households 2) establishing and relating the behaviours to a shared household life cycle framework (evolution to dissolution) 3) analysing how shared household members use the multiple resources at their disposal for the achievement of household needs.

In conceptualising the collective consumption behaviours of shared households, seven key arguments are drawn upon: size and spread, household fluidity, economic climate, resource integration, socialisation and innovation, consumer skill development, and population relevance. Preliminary findings from two focus groups, conducted in Oxford and Luton, across 14 informants (students, young professionals and unemployed) are introduced and add strength to the seven key arguments presented.

1 the myriad lines of current enquiry around family consumption behaviours is well illustrated by the special issue call for papers on contemporary issues in family consumption, Kerrane, Bettany & Hogg (2012), Journal of Marketing Management.
The nature of professional judgement in auditing

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There is a large academic literature on judgement and decision making in auditing. There are also numerous references to the need to exercise professional judgement in auditing standards. In contrast little attention has been given to defining or explaining the nature of judgement. This paper fills the gap by offering an explanation of professional judgement. A interdisciplinary approach is adopted that uses insights into the nature of judgement from the literature on decision making and philosophy to throw light on what constitutes an exercise of judgement. The main finding of the work is that the exercise of judgement is a process of reasoning that is non-deductive. Judgements are the outcome of such reasoning. Two main kinds of reasoning, practical reasoning an inductive reasoning, are explained and differentiated from deductive reasoning. The decisions or choices that constitute an exercise of judgement in such reasoning are identified. Exercises of judgement in following auditing standards, in the search for evidence in auditing and in determining material misstatements are explained by showing that they are made through inductive and practical reasoning. Establishing a connection between the exercise of judgement and certain kinds of reasoning suggests a new way of understanding professional judgement that illuminates both the standard setter’s injunctions to exercise it and guides the auditor in making the judgements required.

Key words: Auditing; auditing standards; decision-making; evidence; materiality; professional judgement.
Collective terroir-based strategies in the French wine industry: a comparative approach

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Protected Designations of Origin (PDO) have contributed to the success of French wines for decades. Yet, the system has been undermined since the early 2000’s by the emergence of the so-called "New World Wines" (Rebeloa and Caldasa, 2013), whose model is based upon the production of large volumes of wine from single grape varietals grown in various locations, sold under easily identifiable brands and adapted to the evolving needs of export markets (Chambolle and Giraud-Héraud; 2003). The PDO system has consequently been criticized for its complexity, its lack of clarity and the confusion created among consumers between the product "typicality" and "quality". Although limited, the degradation of France's international positioning has affected many places of production.

The globalisation of wine industry does therefore not only result in competition among world wines but among wine production models around the world. Yet, lessons drawn from recent successes of New World wines are not clear-cut. While the issue is often raised in a binary and Manichean manner, opposing a "vibrant" New World model on one side to an "obsolete" or "archaic" Old World one on the other side, not all French PDO vineyards are equally affected by the crisis: Châteauneuf-du-Pape, Jura or Sancerre wines are still doing well, while some new world wines, such as Australian ones, have in turn entered crisis.

Indeed, considering the diversity and fragmentation of the French wine industry, as well as tight connections existing between wine as a product and its territory of origin, the focus of the research should be regional rather than national. We therefore propose to address the issue in a socio-economic and strategic perspective, building on the French "proximity" school of economics. We will consider the terroir as a collective territorial strategy and vineyards as territories in the economic sense of the term, whose performance can be partly explained by a link between geographical and organized proximity. In a second part, we apply our framework to two case studies, Cahors and Chablis, in order to understand the challenges currently facing the French wine industry.

Our research is drawing from the case study method – investigation of an event or series of events with the aim of developing general theoretical knowledge – as suggested by Eisenhardt (1989) and Yin (2003). We collected primary and secondary data: evidence from direct stakeholders, but also the regional daily press. These data were supplemented by expert statements and interviews with actors in the vineyard.

Key words: terroir, territory, institutions, AOC, Cahors

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2 We will use this term rather than its French counterpart, Appellation d’origine contrôlée (AOC).
Subjective well-being comprises a person’s cognitive judgement about their quality of life as well as their affective reactions to it. Cognitive and affective SWB although generally interrelated are also found to diverge quite frequently (Lucas, Diener & Suh, 1996). The processes behind this divergence are not yet fully understood. This paper argues that one reason is due to life satisfaction being a result of judging one’s life situation against a self-set standard (DeNeve & Cooper, 1998). As a result, individuals develop expectations about how their life should be depending on their standards. Life satisfaction measures the extent to which life is meeting these expectations but ignores any differences in expectations. Therefore satisfaction is a one dimensional and quantitative measure. Several authors (cf. Baumgartner & Udris, 2006) have raised concerns about this view. They argue that a quantitative measure is insufficient as satisfaction is a dynamic interaction process where people react to their expectations being met or not. They do so by either changing the situation or the standards with which they judge the situation. With respect to latter, they can raise, maintain or lower their standards. By considering differences in standards satisfaction becomes two dimensional as it takes into account the degree to which expectations are met but also considers the characteristics of these expectations. As a result different forms of satisfaction can be distinguished. The two main ones in this study are resigned satisfaction (lowered standards) and stabilised satisfaction (maintained standards). Both forms are similar to resigned and stabilised work satisfaction as described by Bruggemann (1974). This study provides empirical support (N = 121) that individuals who lowered their standards report less affective SWB than individuals who maintained their standards. Therefore it seems justified to conclude that differences in standards can explain some of the divergence between cognitive and affective SWB.
Research Focus
This paper provides an update on the first phase of the research proposal presented at the Joint Conference in 2012. The aim of our research is to compare the operation and effectiveness of different systems of alcohol marketing regulation in the UK and France. The primary phase of this research has been conducted and involved a systematic literature review and secondary data research of UK and France regulation of alcohol marketing. We have compared and analysed the French (Loi Evin) & UK (ASA/CAP & PORTMAN GROUP) codes of alcohol marketing control. We plan to present findings from initial pilot interviews with key stakeholders in the field of alcohol marketing and regulatory control. Thus far our findings highlight deficiencies in the regulatory mechanisms particularly in regards to digital marketing and social media.

Ongoing Research & Expected results
Post-pilot phase, we will continue to negotiate interviews with industry experts both the UK and France over the summer months of 2013, within regulatory bodies and alcohol companies; plus scholars and health experts, to triangulate views as to the nature, benefits, weaknesses and future challenges facing the alcohol marketing practice and its regulation. The research will provide much needed insights into the relative merits and demerits of different regulatory frameworks in terms of self-regulation, codes of practice particularly in the realm of alcohol marketing and youth consumption. The findings will have considerable policy and practical implications for alcohol marketers, regulators, health organizations and consumers.

Dissemination Opportunities
We will target Journal of Strategic Marketing, Journal of Public Health Policy, Journal of International Advertising or International Journal of Wine Business Research. We intend to present at the 2nd Global Alcohol Policy Conference in October 2012.
Women’s career re-engagement after maternity leave

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This paper will present a case study of a maternity coaching programme in private law firms in the UK. The research project had three objectives. Firstly, to explore the changes to the psychological contract on career development and the understanding of career success after the women’s return to work. The understanding of mutual obligations appeared to be unchanged while the mutual expectations on career development had changed. The second objective was to identify the key factors that influenced women’s career re-engagement after maternity leave. The career re-engagement factors 'work', 'relationships' and 'role models' emerged. Thirdly the contribution of maternity coaching to women’s career re-engagement was explored. It appeared to contribute at an emotional and practical level, and long-term through career reflections. The presentation will evaluate the methodology choices and findings of the study, some of which are relevant not just for understanding the careers of mothers, but professional parents and employees returning after extended leave of absence generally.
This paper aims at studying the benefits of forms of innovations on the environment. Using two waves of Community Innovation Survey - CIS datasets, we are able to investigate the impact of four forms of innovations (Product, Process, Organizational and Marketing) during the 2004-2006 period on two types of environmental benefits (for the firm and for the end user) during the period 2006-2008. Our findings indicate that product innovation has no significant impact on environmental footprint whereas three other forms: process, organizational and marketing innovations have a positive and significant impact. Companies that implement specific procedures dedicated to measure and control their environmental impact are more prone to reduce their negative outcomes on the environment.

**Key words:** Environmental Innovation; Forms of Innovation; Determinants; Empirical analysis; France.

**JEL codes:** Q55; D22; C10.
The impact of board diversity on environmental benefits of innovation

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Some previous research brought evidence of the influence of board composition and board diversity for bringing strategic resources, as well as evidence of positive outcomes for innovation. The board of directors is a crucial factor that supports all the innovation activities and influences the level of firm innovation (Zahra and Garvis, 2000). A few studies have investigated the effects of various indicators of board diversity on innovation (Torchia et al., 2011; Miller and Triana, 2009; Galia and Zenou, 2012), and highlight the influence of diversity indicators on the level and type of innovation. Board diversity also makes the board more sensitive to corporate social responsibility (CSR) initiatives, and help the company to better respond to its environment and better manage CSR issues (Bear et al., 2010). Currently, environmental innovations seem to have increased in quantity and quality. Many (overlapping) reasons could explain these phenomena such as increasing consciousness regarding the impact of economic activities on the "ecological" environment, regulations or constraints to develop greener innovations, internal incentives and strategies like cost reductions or market opportunities enabling to develop new eco-friendly products.

In this article, we study the influence of diversity in board composition on environmental benefits of innovations, by testing if board diversity allows the company to increase its propensity to produce environmental benefits of innovation. In this perspective, we explore the relationship between several aspects of diversity in board composition (gender diversity, age diversity, and proportion of employee representatives) and the probability and intensity of environmental benefits of innovation, from a sample of 176 French firms based on data from French Community Innovation Survey (CIS) in 2008. Data from board composition have been drawn from annual reports.

Our results show significant evidence of a positive relationship between environmental innovation and gender diversity as well as age diversity, and a negative relationship with the proportion of employee representatives. These findings provide discussions for the impact of diversity in board composition on environmental benefits of innovation.

Key words
Board of directors – Board composition – Diversity – Gender – Age – Employee representatives – Responsible innovation – Environmental innovation.
Logos on environmental sustainability in wine production: How do Burgundy consumers perceive them?

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Logos on environmental sustainability could consist of an effective strategy to provide consumers accurate, understandable and trustable information in order to encourage them to buy environmentally sustainable wine. However, the large number of different logos on environmental sustainability available in the market raises the question of whether their associated messages are successfully conveyed to consumers. In this context, the aim of the present exploratory study was to investigate how Burgundy wine consumers perceive a series of logos on environmental sustainability in wine production.

Fourteen logos available in the French market were selected: three logos being specific to wine and eleven non-specific to wine. The logos were presented to 127 wine consumers from Dijon area (France) following an incomplete balanced block design. For each logo, participants had to answer the question: “What does a bottle of wine with this logo suggest you?” Responses were qualitatively analyzed and grouped into different categories. Chi-square test and Correspondence analysis were used to identify the relationship among logos and categories.

Results showed large differences in how consumers perceived the logos. Logos that most successfully conveyed their messages were Biodyvin, the ancient European AB and the French AB organic logos, which were strongly associated to organic wine. Most logos did not communicate a message related to environmental sustainability, which reaffirms the need to provide consumers with adequate information on environmental sustainability, and indicate the need for further research on this subject.

This study is part of VINPEST - "An experimental investigation of the willingness to produce environmentally friendly wine", an Integrated Project financed by the Ministry of Ecology, Energy, Sustainable Development and Energy (MEDDE).
Students' talk of feedback, and employees' talk of work: evaluating 'discourse analysis' as a methodological approach in qualitative research

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Why do discourse analysis?

We propose that discourse analysis provides a method for investigating the operation of power and knowledge, and the construction of identities, in higher education and in the workplace.

Given the potential value of discourse analysis, how can we address the "methodological troubles" (Antaki et al., 2002) which risk undermining its credibility as a method of inquiry? and do these "troubles" push discourse analysis into ghettoes from which it is difficult to publish?

These are some of the questions we faced as we evaluated discourse analysis ('DA') as a particular methodology in qualitative research. We aim to discuss these questions from the perspectives of two projects:

[1] The first project, still in its design stage and considering DA alongside other methods, concerns older workers and their talk of decisions, opportunities, hopes and experiences of work and career. This project is at the planning stage, and so for insights we will look at the excellent work done by the 'Age At Work' research using Critical Discourse Analysis, and based at Birkbeck College, London. [http://ageatwork.wordpress.com/]

[2] The second project, now completed, looked at how Brookes' students talked about assessment feedback. The focus on interpretative repertoires (Potter and Wetherell, 1987), was intended to generate an understanding of the ways in which discourses around assessment feedback influence student identity as independent learners. One issue we faced was how to (re)represent our findings and interpretations in a way which fostered transparency. How could we display the data so as to make sense of our analysis while remaining “true” to the spirit of the process (Ibid, p. 168). Discourse analysis by its nature demands detailed consideration and discussion of long unwieldy chunks of text, and the aim of discourse analysis is not to report on the gist of what has been said, but to pick over and evaluate the “nuances, contradictions and areas of vagueness” (ibid, p 168). How is this to be represented?

Our presentation will explore these challenges and provide a forum for debate about DA which we anticipate may be of particular value to colleagues considering this method in their own research.

References


**Trade unions' strategies regarding Corporate Social Responsibility: to be reactive or proactive?**

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**Ongoing research project**

Corporate Social Responsibility has been studied by many scholars since the last twenty years on the definition and the role of firms in developing this concept. But few researches are developed on the way trade unions see the Corporate Social Responsibility and can be also an actor in developing this concept.

The aim of this communication is:

- to highlight the way French public powers influence the strategies and actions of French trade union representatives towards sustainable development and CSR
- and to understand also in what way these trade union representatives can develop original proactive strategies and influence in return their environment.

To analyze this phenomenon, we use the Institutional theory to understand the influence of French public powers on trade unions strategies but also the concept of "institutional entrepreneur" to highlight the power of trade unions to develop proactive strategies and to be a driver on CSR.

Our study is based on interviews made in 2006 with three unions (CGT, CFDT, CGT-FO) and in 2012 with the five major trade unions recognized as representative at this moment (CFDT, CGT-FO, CFTC, CFE-CGC, CGT).

The main results show the factors influencing the trade unions strategies and that, in a same national context, diverse strategies can be developed by the Trade unions to promote CSR and to influence also significantly the society.
**CSR policies' implementation as responsible management innovations? Exploring the perceptions of Middle Managers at La Poste**

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**Ongoing research project**

**Papers’ object:** This paper presents early and partial results drawn from a research program on responsible management at La Poste. It situates in the perspective of corporate (social) responsiveness (as it has been presented by Acquier et alii 2011) while focusing on the processes and mechanisms to ensure implementation of the CSR policies. From this perspective, corporate social responsiveness can be viewed as a strategic and organizational change focusing on the intra-organizational dimensions and factors that facilitate or hinder the implementation and adoption of these policies and programs. For the purpose of this paper we consider these programs and policies as management innovations defined as "a marked departure from traditional management principles, processes, and practices or a departure from customary organizational forms that significantly alters the way the work of management is performed" (Hamel 2006, p.75-76)

In this view, perceptions and role of managers are critical; managers as CEO's or top executives but also middle managers (defined by Mintzberg 1981 as management linking strategic summit to the operating core). In the literature on CSR emphasis has been put on the central role top management plays at the beginning (elaboration, design), following a top down approach. But to our knowledge, only few researches have investigated how middle managers perceive these policies, as management innovations and can play a significant role in CSR implementation. However many researches on organizational change have insisted on the role of middle managers in a middle-up-down process or both a top-down and bottom up.

**The research question** we explore is then the following: how CSR policies and programs are perceived by middle managers as (responsible) management innovations?

**Methodology:** To conduct this research we firstly used secondary data and information drawn from previous researches one of the authors led on La Poste, complemented by information drawn from discussions with key informants and our participation in general meetings on Responsible management at La Poste. For the date of the conference, we will conduct a first wave of interviews with line managers.

**Context and early results:** The company (La Poste) has a long tradition related to CSR policies (which Matten and Moon 2008 consider as implicit vs explicit) even if it was not formulated and professed (civil service which was the essence of the mission and activity of the postal company, dialogue with the public authorities (national and local), social dialogue, social engagement towards its employees, ...). Changes in both the external and internal context led to formulate a company-wide

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3 We understand a combination of receptiveness and reactivity as the most faithful translation of the notion which Ackerman and Bauer intended to convey. In the words of Ackerman, " the challenge, from a management stance, is to facilitate a platform for organizational learning and adaptiveness that can deliver flexible and creative answers to societal issues as and when they crop up " (Ackerman, 1973, p. 92). (Acquier et alii, 2011 p.224)
CSR Policy that has been expressed in its mission/vision and in its strategic plan (from 2009-2014). In parallel, the company has put in place programs and policies in order to support social responsibility and responsiveness. These CSR programs and policies have been implemented along a top down approach. Even if it is too early to draw conclusions from this research in progress, early insights suggests that perceptions middle managers have regarding CSR programs and policies as management innovation differ depending on (e.g.) their positions, the contexts in which they operate, their work experience in the company.

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How do we investigate embodied practice situations

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This paper reports work in progress on developing and applying an appropriate methodology to investigate the ways in which coaches use physicality to help clients in their construction of meaning from experience.

The study itself is motivated by the relative neglect of physicality as a theoretical and empirical concern in coaching. Coaching is predominantly depicted in the relevant literature as primarily a cognitive/linguistic process and the role of the body is relatively under-theorised. Furthermore, although practices exist that relate to less explicit knowledge such as intuition and feeling, and the body is implicit in the concern for issues such as non-verbal communication and rapport, the body is largely ‘under the radar’ for most practitioners.

Methodologically, the investigation of the question poses significant challenges. I have argued previously that standard approaches do not attend to the epistemological complexity of the situation, often serving only to take very specific perspectives (e.g., generalised social processes by Grounded Theory; or the individual participants’ own sense-making in phenomenology). The current paper reports on my attempts to resolve these challenges. Specifically, I have adopted a complex realist case-based framework, within which analysis has proceeded by interpreting the physicality at critical moments of construction in client narratives, working from video material.

Whilst committed to a realist ontology, the analysis is highly interpretive. There are evident echoes of conversation analytic and narrative approaches and debates are raised as to whether the approach provides something more or different from these analytic approaches. I believe the challenges to be relevant to the investigation of other interpersonal situations in management.
Detrimental Outcomes of Brand Attachment: Oppositional Brand Loyalty and Anti-Brand Actions

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Academics advocate forging brand attachments, since they have been argued to be a strong predictor of favourable consumers’ behaviours, such as on-going relationships, repeat patronage and endorsement. Companies seek to build long-lasting consumer-brand bonding in order to cement a brand’s success. Therefore, it is deemed that marketers need to build strong attachment at all costs. Unfortunately, that is not completely correct. We highlight that stronger brand attachment may result in detrimental outcomes, such as oppositional brand loyalty (trash-talking and Schadenfreude) and anti-brand actions. These detrimental outcomes are moderated by attachment style. If marketers neglect these issues, problems will be inevitable. We discuss when and how these happen. We also provide managerial implications and strategies to handle these issues.

**Key words:** Brand Attachment · Oppositional Brand Loyalty · Anti-Brand Actions · Attachment Style
The internationalization of SMEs from traditional, knowledge-intensive and knowledge-based sectors

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The main purpose of the paper is to introduce a new, British Academy funded, research project based in the Department of Business and Management. The presentation will start with an introduction to the subject of SME internationalization - why it is important, the questions we still need to know more about, and whether the subject requires a different theoretical perspective. Within this context, the research project will be discussed, in particular its aims, methodology, international dimension and long-term potential.

With globalization, SMEs have to develop their distinctive and dynamic capabilities and use them effectively to compete against other companies in a range of markets, regardless of size. To achieve this, the connections and relationships ('networking') that an SME has with other companies and support agencies are crucially important to overcome resource constraints and to reduce risks. The objective of the study is to enhance our understanding of the way in which the network connections facilitate the internationalization of SMEs, how these relationships are initiated and maintained. Firms in three sectors are being explored: clothing, IT and biotechnology, representing respectively: traditional, knowledge intensive and knowledge-based categories. The main theoretical proposition of the study is grouped around five main areas, namely: transaction costs, resource-based view, institutional pressures, decision theory, trust and contracts.
Microcredit crowdfunding: the place of online trust in the decision process of the lender

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Microfinance is traditionally defined as the provision of financial services to low income clients including consumers and entrepreneurs who usually lack access to banking and financial services. Traditional financial institutions are usually reluctant to lend money to poor people, who are usually perceived as risky borrowers and costly at the same time because of the small amounts of money at stake. The conjunction of these factors with the need to cover the high fixed transaction costs that face these institutions would indeed lead to unsustainably high interest rates and therefore constitute the rational for microcredit. The existing literature on microfinance places great emphasis on the importance of technology for overcoming these high transactions costs. Microfinance online lending is acknowledge as a promising applications of technology in order to lower transaction costs. Among the different online lending websites, crowdsourcing websites try to shorten the path between borrowers and lenders by cutting the intermediation of financial institutions. Microcredit Crowdfunding websites use the contributions of numerous lenders to raise funds for financing projects that might otherwise not get financed (usually because such projects do not meet the traditional financial sector criteria). These organizations use different models often (but not necessarily) in relation with charity and can be for-profit organizations or non-profit organizations such as Kiva for instance. They are attractive because they enable contributors to help many people with fix amounts of money by relending the money after the repayments. Another appealing characteristic of crowdfunding is that the lenders know exactly how the money is (supposedly) going to be used. These organizations also take advantage of an extensive use of social networking, blogs, wikis, mashup and RSS feeds or other Web 2.0 social tools.

The decision process of the lender on crowdfunding websites has been identified in the literature as related to factors such as the knowledge the lender has on the project proposed for financing, the proximity of the lender or a number of lenders to the project. Other factors of the uttermost importance are trust and security. The question of online trust has been increasingly addressed by researchers. However, online trust has nearly exclusively been circumscribed to its predilection field of e-commerce.

The overall aim of this research is to further investigate the place of online trust in the decision process of the lender on crowdfunding web sites. One expected outcome for practitioners is a deeper understanding of this process allowing for enhanced decision-making particularly when it comes to website design.
**An Experimental Study on the Effects of Ambiguity in a Battle of Sexes Game**

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The paper reports an experimental study of the impact of ambiguity in games. Although there have been many experimental studies of ambiguity, the vast majority study single person decisions rather than games. Since many economic problems can be represented as games we believe this research will be useful for applying ambiguity in economics.

We consider a modified version of the Battle of Sexes game, which has a safe strategy available for Player 2. The safe strategy (in our game, option R), is a dominated strategy which would not be played in a Nash equilibrium or selected by iterated dominance. As in the case of the traditional battle of the sexes games, our game has two Pure Nash equilibria: (Top, Middle) and (Bottom, Left), neither of which is focal. Hence the effect of ambiguity as to which equilibrium strategy will be chosen by the opponent is high, making R (the ambiguity-safe option) attractive for Player 2. Thus, the strategy R which is eliminated under Nash equilibrium, may be chosen in an equilibrium under ambiguity (EUA).

We find that the ambiguity-safe strategy R, which is eliminated under both Nash equilibrium and iterated dominance, is indeed chosen quite frequently by subjects taking part in the experiment. While the behaviour of the Row Player is consistent with expected behaviour of randomising between her strategies, the Column Player shows a marked preference for avoiding ambiguity and choosing his ambiguity-safe strategy.
The influence of culture on perception of paradoxes of mobile technology and consumers’ attitudinal loyalty in the mobile technology industry – findings from Taiwan and UK

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The demand for mobility has urged the development of more advanced mobile technologies, enabling communication to become ubiquitous. Both network providers and device manufacturers are keen on playing globally. Therefore, understanding markets in different cultures/countries is crucial. Meanwhile, the study of paradoxes of mobile technology reveals the paradoxical impacts from using mobile technology. Consumers’ paradoxical experiences in mobile technology may influence their intention to continue using the products. Hence, the intention emerged to investigate the relationships between cultural dimensions, perceived paradoxes and loyalty.

The present research employs a two-stage, mixed-method approach – focus groups followed by a questionnaire for data collection and analysis. The data analysis, conducted by structural equation modelling, was based on 510 valid questionnaire responses from Taiwan and the UK. The proposed model showed an acceptable fit ($\chi^2/df=1.53$, GFI=.924, AGFI=.903, CFI=.949, RMSEA=.032). The results showed some similarities and differences from Taiwan and UK. Both of them showed that the same cultural dimensions had impacts on the same perceived paradoxes, and some are not. Both of their cultural dimensions showed no direct impact on loyalty and coping strategies. Overall, perceived paradoxes had an impact on loyalty, and acted as a mediator for culture and loyalty. The coping strategies that consumers employ to react to the perceived paradoxes do have an impact on loyalty, but the choice of coping strategy is affected by cultural dimensions too. The preliminary results showed that the key to influence consumers’ loyalty to this industry is the perceived paradoxes. Thereby, the mobile technology industry should focus on reducing the negative impact on consumers. The findings contribute to marketing theories as well as to practitioners, who can work on building marketing strategies that fit in with different cultures in different countries.
Why Do Travellers Communicate Online? - The Influences of Electronic Media and Personal Attitudes

Silvia Wan-Ju Liang**, Yuksel Ekinci**, Nicoletta Occhiocupo**,

**Oxford Brookes University

Word-of-mouth (WOM) is defined as an interpersonal communication between consumers to share opinions about their consumption experience (Dichter, 1966; Richins, 1984). WOM, including complaints and recommendations, can be referred as a determinant of business success (Hennig-Thurau, Gwinner, Walsh, & Gremler, 2004). WOM also prompts potential consumers’ purchasing decisions as well as long-term customer loyalty (Bone, 1995). The online communication channels, such as Facebook, Twitter, and online forums, have transformed WOM from being spoken to written, and sped up the dissemination process to reach a large number readers in a short period of time (Litvin, Goldsmith, & Pan, 2008). Electronic Word-of-Mouth (eWOM) is therefore recognised as an influential interpersonal communication media and a powerful marketing tool (Sen & Lerman, 2007).

In the travel industry, travellers actively search for others’ opinion to decide their travel destination, the hotel to stay or the restaurant to dine. Given that travel product and services are perceived as risky and high-involvement purchases, individuals rely on opinions of families, peers and friends to facilitate the decision making process (Bronner & Hoog, 2011; Litvin et al., 2008). Existing research focuses on either the conceptualization of eWOM communication (Brown, Broderick, & Lee, 2007; Litvin et al., 2008) or its influence on customers (Lee & Youn, 2009; Riegner, 2007). Limited attention is given to understand motivations behind travellers producing eWOM communication. This study intends to fulfil this gap by introducing different antecedents of eWOM communication from attitudinal perspective.

Two antecedents are introduced by the current study, influences of electronic media and personal attitudes. The Technology Acceptance Model (TAM) (Davis, 1989) is employed to discuss influences of electronic media and its effects on travellers’ overall attitude and behavioural intention of eWOM communication. On the other hand, the Functional Theory of Attitude (Katz, 1960) is adopted to understand the formation of personal motivation and subsequent influences on personal attitude and behavioural intention towards eWOM. The data was collected from international travellers and structural equation modelling is used to test the proposed framework. The results intend to contribute further understanding on antecedents of travellers’ eWOM communication.
Knowledge Management in Practice - adaptation of theory within corporate limits

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Responding to the challenges posed by social and economic changes has always been problematic as well as vital for organisations. The importance of human resources and the well trained, highly skilled employees has continuously been increasing in modern organisations. Amidst the current tendencies of the world economy an organisation can only be successful if it is able to absorb, create and utilise knowledge and competences that competitors lack. In order to meet this challenge, companies must adopt the concept of the learning organisation and put emphasis on learning, managing knowledge, and developing employees.

Knowledge management, therefore, has become a basic managerial function. In order to achieve value added the importance of highly qualified and well-trained workforce is critical. Organisations must be able to adapt to changes rapidly and adequately. In an ever changing socio-economic environment those organisations can gain advantage that have the competence to foresee the knowledge that will be essential in the future and are able to collect, distribute, and apply this knowledge in the present.

The most important issue for organisations is to see what is considered valuable knowledge for them. The aim of knowledge management is to mobilise knowledge and co-operation ability within the organisation. Knowledge is not only possessing information, but it is manifested in actions, operations and in business processes. The mass of knowledge that is not used - in carrying out organisational tasks or solving problems - and therefore does not create value for the organisation will fade. Unused knowledge sooner or later will depreciate.

Everybody who is part of the value chain must – and in fact does - take part in knowledge management. The learning organisation as a knowledge based organisation will emerge if learning is underpinned by organisational culture, technology and business processes.

The title - adaptation of theory within corporate limits – has dual meaning. On the one hand it entails how theory can be adopted in an organisation. On the other hand it implies that there are corporate characteristics that limit the spread of knowledge management in the organisation. These “corporate limits” will also be studied in this paper and the PRICE of effective knowledge management will – as a recommended framework - be drawn up.
‘Dear Diary?’: A Joint Exploration of the Use of the Audio-Diary in Business and Pedagogy Research

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Despite the potentially rich insight that they offer into people’s lives, behaviours and perspectives, audio-diaries are a relatively uncommon research method, and their advantages insufficiently considered or investigated. In this paper, we present a piece of research in progress that aims to address this by situating the audio-diary in both its historical and taxonomic contexts and by sharing best practices in relation to the use of audio-diaries in data collection.

To situate the audio-diary in the context of other types of diaries used in data collection, we draw on the taxonomy of diaries developed at the Burgundy School of Business. The best practices shared are derived from a case study of the development of the use of the audio diary as a data collection tool in numerous research projects undertaken by ASKe (Centre for Excellence in Teaching and Learning) and subsequently the faculty Pedagogy Research Centre (PRC) over eight years. The methodology of the case study involves members of the research team past and present mining PRC/ASKe’s own organisational archive to reflect on the Centre’s accumulated knowledge about the use of audio-diaries in research. This reflective exercise is undertaken collectively, in an extended seminar during which the research team reviews and discusses a collection of documents (e.g. transcripts, project reports, research diaries) from past projects in which audio-diaries were used as a primary data collection method. By combining the expertise of researchers at Burgundy School of Business and the Oxford Brookes Faculty of Business, the conference presentation endeavours to offer fresh insights and recommendations for those considering using audio-diaries as part of their research design.
The Effect of a Phillips Curve Experiment on Acquisition of Theoretical Knowledge by Students

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This paper analyses the impact of experimental methodology on the acquisition of theoretical knowledge by students. The study incorporates a split-sample design using two equivalent, randomly created groups. One group participates in a classroom experiment designed to illustrate the concept of the Phillips Curve, and one does not. The experiment is implemented under a strict experimental protocol, using final marks as the incentive and guaranteeing full anonymity and privacy of decisions and payoffs. This design facilitates an analysis of the impact of the classroom experiment between the two groups. The students who participate in the experiment show significantly better academic performance.
Coaching nascent entrepreneurs in higher education: Stimulating coherence between self and project

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Current coaching practice of incubators focus on the business project; not on the individual person (Verzat et al. 2011). However, a business project is created, inspired, developed and ended by the entrepreneur and thus profoundly linked to the person(s) behind it. Furthermore, available tools to help nascent entrepreneurs to better understand who they are and how this relates to their project aspirations, are of strong deterministic character and put entrepreneurs into personality categories. They do furthermore not encourage any form of personal development.

The research project is based on modern theories of humanism and related views on adult learning. The central argument of humanistic theory is that behaviour must always be put in the context of the organism that is determined by feelings, emotions and needs of the individual (Maslow 1954) and that people are pro-active, determined, and self-responsible beings (DeCarvalho 1991; Rogers 1961). Humanist pedagogy aims at educating autonomous learners (Dauber 2009). Moreover, humanistic learning principles are strongly in line with modern views on entrepreneurial learning. Yperman (2007) argues that autonomy in learning presents a basic entrepreneurial competence in adult education regardless the discipline. Moreover, the general understanding of entrepreneurship education today is to be subject-oriented (Kyrö 2005a; Loebler 2006), going beyond business creation (Gibb 2005; Neck and Greene 2011) and aiming for self-directedness and generally self-responsible activities (Bird 2002). Scholars are asking how education can actually be designed to enable an entrepreneurial mastery of our lives.

The underlying research question is 'how can we stimulate understanding on the coherence between a nascent entrepreneur & her project by respecting humanistic learning philosophies?' And which impact does this have on the entrepreneurs' perception of their self and their project?

Data is collected with a group of master level students participating in a final year specialization on entrepreneurship. All of them have a personal start-up project which they further develop in the scope of that specialization.

The project researchers the impact of pedagogical methods in line with humanist learning principles on students perception of themselves and their project. The outcomes aims to analyze the impact on individually perceived levels of control, autonomy and satisfaction related to the start-up project.

Key words: Humanism, start-up coaching, higher education, enneagram, introspection, innovative pedagogies
Value co-creation in virtual communities: exploring consumer motivations

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Purpose –

A growing body of literature is focusing on the changing role of consumers, who are actively engaging in the value creation process (e.g. Bhalla, 2011; Füller, 2010; Grönroos and Ravald, 2011; Payne et al., 2008; Vargo and Lusch, 2004). Thus, the traditional producer-consumer model, in which value was created by a producer and purchased by a customer for consumption, has been replaced by a model in which value is co-created through joint activities and interaction of different actors (McColl-Kennedy et al., 2009; Vargo and Lusch, 2008). This process of value co-creation can happen in various ways and consumer online engagement is emerging (e.g. Kozinets et al., 2008).

Increasing attention is therefore given, both by practitioners and the academic community, to the use of social media and online activities as a marketing tool and a way to collaborate with consumers, for example to design and develop new products (e.g. Hoyer et al., 2010; O’Hern and Rindfleisch, 2010). However, very limited research exists on understanding what motivate consumers to participate in the value co-creation process, in particular, through virtual communities (Füller et al., 2010; Hennig-Thurau et al., 2004; Hoyer et al., 2010). This paper aims at filling this gap, exploring consumer motivations to actively engage in virtual communities and co-create value, in the context of the global fashion industry.

Design/Methodology/approach –

This is a qualitative exploratory study (Bryman and Bell, 2011). Data were collected conducting in-depth semi-structured interviews via Skype (Hanna, 2012), among fashion conscious males and females, actively engaging in selected virtual fashion communities. A semi-structured interview guide was designed to examine various aspects of the research problem (Rubin and Rubin, 2012) and data organised around seven codes, generated by reviewing relevant academic literature.

Findings –

Preliminary findings show that consumers tend to participate in value co-creation for personal motives rather than product-related motives. The most significant motivations could be identified with recognition, self-expression, relationship building, and skill development. Three consumer segments were created: Fashion Lovers, Designers and Artists. The results also indicate that the value customers perceive lies mainly within the community itself rather than in activities related to the development or the design of fashion products, highlighting the role of social and network aspects. These findings also clearly support the principles of the S-D logic identified by Vargo and Lusch (2008) and provide additional evidence that consumers are increasingly interested in actively engaging in value co-creation rather than being a passive recipient.

Research limitations/implications –

This is an exploratory study, so data is generated by a limited number of in-depth interviews and in virtual communities from one industry. While significant insights into the topic are provided, generalisation cannot be made at this stage. Additional data collection is needed to address those aspects.

Key words: Value co-creation, motivations, virtual communities, exploratory study, fashion
A Quiet House in a Noisy Neighbourhood: Data Collection in an Area Affected by Armed Conflict

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Through examination of the relationships between tourists’ satisfaction, destination image, the service encounter and tour guides’ constructs, this study aims to explore the tourist-tour guide service encounter in Jordan. Adopting an interpretivist approach, primary data were collected from semi-structured interviews with thirty-five Jordanian tour guides and from overt participant observation of an eight day guided tour of Jordan’s Cultural Sites. Data were also gathered from semi-structured interviews with twelve USA-originating tourists accessed during the participant observation study and from an interview with the tour guide who led the participant observation tour. Most research methods books and articles pay great attention to the strengths, shortcomings and applicability of various methodological approaches, data collection strategies and methods of analysis. They rarely discuss however, how data collection strategies may need to be amended once the researcher is in the field and, more particularly, they do not examine how complex political situations, including armed conflicts in neighbouring areas, may impede data collection. The purpose of this paper is to reflect on the challenges faced by the researcher during field work in Jordan in 2011/12 and to reflect on strategies adopted to overcome those challenges.
Expectations, experiences and explanations: Exploring the role of non-executive directors in the public sector.

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Recent governance failures in the public sector in the UK (Francis Report, 2013) have questioned the ability of non-executive directors to provide adequate oversight, challenge and scrutiny of the actions of corporate boards. Whilst research has stressed the need to strengthen the role of non-executive directors and institutional investors (Cadbury, 1992) debate continues around the trade-off both between the value of experience and the independence of non-executives (Kay Review Interim Report, 2012), and surrounding the composition of boards (Davies 2011).

Whilst it is clear that there is a structural link between how individuals perceive their role and how they then choose to enact the functions of that role there has been very little empirical investigation of this within the UK context and literature. This paper gives a thematic analysis of qualitative data from the first interviews of a pilot project exploring the role non-executive directors in the public sector. Participants were questioned on their motivations, experience, training and actions on public sector boards to surface the tensions and challenges within the role. The paper explores the diversity of different role conceptions amongst public sector NEDs and suggests avenues for future research.

Research Outline:
The role of non-executive directors in public and third sector organisations. This is an early paper emerging from a joint research project with Professor Laura Spira funded by an Oxford Brookes Central Research Fund Grant. The overall project is looking to investigate the diffusion of corporate governance structures and processes from the private sector into the public and third sectors in the UK.
This paper presents the findings of a participative action research project into how arts-based inquiry can re-vitalise equality and diversity organisational practices. We demonstrate that the arts-based processes enabled participants to explore the meanings they brought to equality and diversity work, by creating a liminal space for learning. We illustrate our findings through an exploration of how participants engaged with the inquiry, the learning about equality and diversity that took place in the workshops, and the challenges and opportunities of translating this into change practice in the workplace.

The article’s originality lies in its analysis of poetic writings, dreams and visual artefacts created in the context of participative inquiry. Engaging with tacit knowledge extended understanding of the contribution that arts-based participative inquiry can bring to organisational practice, and more specifically towards restoring the transformative potential of organisational practices to promote equality and diversity.
How far does birdsong carry? A tentative model of source credibility as a mediator in value creation within the wine business: the case of Twitter

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Organisations large and small are facing the opportunities and challenges that social media has brought. In order to justify resource investment in the adoption of social media, organisations are appraising or attempting to appraise the potential value of this social phenomenon. Social media facilitates electronic word of mouth (e-wom) which comprises sharing of information, referrals and reviews through social networks such as discussion forums and blogs and micro-blogs including Twitter. As the quantity of information increases in the digital environment it comes increasingly important to determine the credibility of the message, the source and the medium in order to make judgements about the believability of the communication overall.

This paper builds on earlier work, published in 2012, on the potential value created by social media within the wine industry. The focus of this second stage of research is the exploration of source credibility, in which only the source or sharer of content is investigated as a mediating factor in value creation. Interviews with participants of Twitter, based on their level of experience and usage of the social media tool and who were actively interested in the wine sector were conducted. Timeline narrative analysis was employed and the raw data was evaluated against the Twitter content previously collected in the earlier study.

The initial findings have illustrated the emergence of hard value creation via Twitter streams and a tentative model has been created which now requires further validation. This paper extends the limited knowledge on the potential business value of engaging with Twitter for the wine industry which, until very recently, has been reserved and sceptical of the potential of social media.
The impact of recent financial crisis on social housing in England and France

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Recent financial crisis which started in 2007-08, caused worldwide turmoil. Both England and France were hit by the global nature of it; however, it could be argued that France being in the Euro zone might have been affected differently as compared to England. Nevertheless, the social housing sector in both countries was adversely affected by the financial meltdown. In England there are approximately 1,700 housing associations that provide about 2.5 million homes for more than 5 million people. In France there are 563 HLMs (Habitation à Loyer Modéré) which manage 4.2 million dwellings. Interim findings of my doctoral research indicate that housing associations in England faced significant cuts in government grant funding. The introduction of Universal Credit Benefit System in England is expected to add further pressure. According to the new benefits system, the claimants will receive any support for their housing costs directly, rather than having the housing benefits paid to their landlord. Reduction in government funding and the potential costs associated with the recovery of rent from the tenants appears to have adversely affected the housing associations in England. This has led to a large number of housing association mergers in England. There is potential for a joint research project to examine the nature of financial challenges faced by HLMs and the strategies adopted to deal with them.
Searching for the SME “Ordinaire”: developing a taxonomy

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Purpose – The mainstream small to medium enterprise (SME Ordinaire) comprise the vast majority of all firms across most of the world’s nations. However, such firms are not as well researched, defined or classified as their less common high-tech, fast growing or globally focused counterparts. This paper outlines a framework for a new taxonomy for SMEs that are not otherwise classified within the domain of the entrepreneurial venture.

Design/methodology/approach – A systematic review of the literature was undertaken following the three-step process originally described by Webster and Watson (2002). This involved an initial review of 161 papers encompassing typology/taxonomy of SMEs. In step 2 this was increased to 114 papers and in step 3 a further 20 references were added. From here the analysis reduced the data into a preliminary taxonomy framework.

Findings – Our analysis generated a new taxonomy framework comprising 11 variables: technology, growth, internationalisation, financing, governance, innovation, alliances and networks, formality, complexity, strategy and resources.

Research limitations/implications – The proposed taxonomy framework is still in a preliminary stage and comprises only two classifications SME Ordinaire and SME Entrepreneurial. However, the framework provides some useful foundations for future research and an enhanced understanding of the SME community.

Originality/value – The study offers a taxonomy framework that fills gaps in the extant literature.
Stress and Change

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Today, firms are setting up organizational change projects in order to be able to adapt to modifications in their environment which are becoming increasingly competitive. Because of this context, firms are often confronted with problems linked to stressful situations which they themselves have brought about. Our exploratory study investigates the effects of new managerial policies concerning health and well-being at work during the process of change. More specifically, we explored the policies which have been applied by one of the branches of the Essilor Group within the context of organizational change in which the objective was to move from a "Taylorist" approach to a "learning organization" approach. First, we analyzed the effects produced by this policy has had on stress-related issues. Second, we looked at how negative stress and to improve well-being on the work site. We were particularly interested in how much emotions are involved in the process of change and how much they must be taken into account concerning the setting up of managerial policies. Emotions appear to be, in fact, at the heart of change management and can either serve as obstacles or as leverage mechanisms depending on the choices made by management.

Key words: Case study – Change Management – Stress – Emotions - Well-Being at Work
The asymmetric nature of fiscal decentralization: theory and practice

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The recent decades have witnessed a significant increase in the degree of fiscal decentralization in many countries. These reforms have increased the autonomy of sub-central governments with the aim to improve the efficiency in the allocation of public resources. However, there is evidence of a widespread mismatch between expenditure and tax decentralization. “While both revenue and spending became more decentralized over the past twenty years, spending decentralization clearly outpaced revenue decentralization, resulting in a higher vertical fiscal imbalance and growing intergovernmental grants” (OECD 2012, p. 4). Not only has this worked against the benefit principle of taxation ensuring adequate coverage of the expenditures, but it has been observed that “a higher sub-central government tax share could increase efficiency and accountability” (OECD 2009a, p. 5).

Our contribution studies the linkages between the tax assignment issue at a local level and the expenditure task problem, in light of the fiscal imbalance observed in lower tiers of government of most industrialized countries. We examine the mismatch between tax and expenditure decentralization that persistently characterizes many industrialized countries. Our theoretical framework aims at explaining why it is difficult to reduce such fiscal mismatch despite a consensus on the benefits of a well-balanced decentralization process. We conclude that asymmetry is intrinsic to fiscal decentralization.

**Key words**: expenditure decentralization, fiscal mismatch, local revenue, tax autonomy

**JEL classification**: H710, H720, H770
Mentors and Coaches: Same, Similar or Different?

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Confusion surrounds the role of the mentor and coach, given the broad and sometimes conflicting definitions attributed to mentoring and coaching (www.cipd.co.uk, 2010; Clark, Jamieson, Launer, Trompetas, Whiteman & Williamson, 2006; Clutterbuck, 2008; Garvey, 2004; Passmore & Gibbes, 2007). This presents difficulties with buyers or potential clients understanding what they might get out of being mentored or coached; and it also prohibits practitioners communicating clearly about their role and whether or not it is most suitable to the needs of the client. Some would argue that it is the context in which the work is taking place that determines how the mentor or coach defines their role (Clutterbuck, 2008; Cox, 2003; Garvey, 2004; Ferrar, 2004; Roberts, 2000). This study has sought to explore the relationship between context and practice, by examining six specialist areas of work: mentors of young people; mentors of leaders; mentors of newly qualified teachers; executive coaches; sports coaches; and coaching psychologists.

A review of the literature relating to these six areas suggests that there key differences between the mentor and coach, given the context in which it is taking place within. In addition, some domains overlap more closely with others because of the similar needs presented by the mentees or clients; therefore there is evidence to suggest that similarities can be found between mentors and coaches, in some contexts. Qualitative research has also been carried out with practitioners representing the same six contexts, and early findings show that whilst overlaps do exist, distinct elements can be found that are associated with the mentor and the coach. Further research is needed to look at how transferable mentoring and coaching skills or approaches are across different contexts and domains.
Growing and surviving in times of Turmoil: lessons from the case of Pardes Rimonim Theatre Company

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The theater, as an artistic activity, is a social activity which possesses an economic dimension and a specific legal framework. One of the main characteristics of this social activity is that it acts in a universe marked by a strong uncertainty. This uncertainty is not only due to the economic crisis situation but also to the complex legal and statutory framework. Then, why would producers or artists make a commitment on things so badly secured?

Our research focuses on sustainability criteria and solutions in the theatre. We develop a case study method, justified by the exploratory approach we intend to develop and its focus on contemporary issues (Yin, 2003). The case analysis consists in a combined legal and financial diagnosis, in the context of a young theatre company facing a rapid growth rate: Pardes Rimonim.

Our work is focused on the following research questions: is the growth financially sustainable? What are the fragility criteria and are they sector-specific or not? What financial solutions may be suggested? Does the legal status comply with these financial proposals? We develop this analysis by applying traditional financial criteria (ie: non-cultural industries financial tools), and discuss to what extent they may be useful and/or would need to be adapted to theater company. We assess the financial sustainability of the company based on standard liquidity, solvability and sustainable growth criteria. This leads us to consider that these tools are applicable but should be adapted to the theatre activity and context.

We identify three main risks towards sustainability: working capital financing (especially when public funding represents significant part of the revenue); coverage of fixed costs (vs. artistic costs); access to managerial skills (esp. legal, administration, accounting, communication). This leads us to consider several financial recommendations: profit targeting to be calculated based on growth rate and balance sheet structure (Higgins, 1977, Ashta 2008) and retained as reserves; shared managerial skills and costs which may be in the form of cooperatives.

This last point leads us to discuss whether the legal structure of the company (non-profit association) is the more adapted legal form to promote or ensure sustainability, ie : to implement such recommendations. We discuss both the pro’s and con’s of this form. We conclude that the legal form may be a constraint or at least is not the most adapted legal form, although no clear recommendation can emerge in the context of the current legal framework.

We view several contributions to this research. Sustainability of French cultural organizations has mainly been addressed through quantitative research, which is obviously essential. Case study method adds more focused light to suggested results of such research. In addition, our results suggest some economic policy recommendations, regarding taxation incentives in theatre and the legal framework available to theatre companies in France. Eventually, the present case study constitutes a useful pedagogic instrument.

Key words: Theater company, sustainable growth rate, cultural organization finance, legal framework in performing arts.
Implications of the rise of BRICS economies for the global economic crisis.

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The dominance of America and Europe in the global capitalist economy is being challenged by the rise of BRICS economies. This paper would attempt to demonstrate this spatial shift and would interrogate the meanings being ascribed to this shift namely reverse dependency and the emergence of a just global economic order. The paper would focus on the sustainability implications of this spatial shift and would argue from an eco-socialist perspective that the emergence of BRICS economies does not deserve to be celebrated as some sort of just restructuring of the global economy. Instead the argument of the paper would be that new models of development that embed sustainability as the key feature of development need to be imagined and practiced. Some examples of sustainability initiatives would also be provided to argue the case for ecologically informed models of development whether in advanced capitalist economies or in the BRICS economies. The paper would conclude by arguing that since ecological sustainability is the central question facing humanity now, accommodation of sustainability under capitalism, howsoever desirable it may be, has severe limitations and that an eco-socialist world order is the only viable vision available to us.
The role of expatriate in international hotel development: a case study from Jakarta, Indonesia

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Expatriation is currently very popular in multi-national companies, particularly in Hospitality Industry. Scholars argue that there are number of benefits of using expatriate in the multinational companies. As suggested by Causin et al., (2011:886) “The use of expatriates also provides managerial talent in developing countries where there is limited local talent and enhances the global mind set of the organizations”. In addition, Gailbraith and Edstrom (1976) suggest that there are three motives for a multi-national company using expatriates. Firstly, to fill position which a local national is not qualified in the particular position. Secondly, to utilize of management talent, meant to develop the competence of the individual manager. Thirdly, to provide international experience and employee knowledge about organizational structure and decision process of multinational organizations (Galbraith and Edstrom, 1976).

However, Suutari and Brewster (2001) argued that the uses of expatriates can also create areas of problems (Suutari and Brewster, 2001). For example: compensation gap (Leung et al., 2011; Warneke and Schneider, 2011), commitment (Harrison et al., 2004), loss of market share (Collings et al., 2007).

In Indonesian hospitality industry, there seem more expatriate manager than local employees and also, it seems that there is “glass ceiling” for local employees to reach senior level manager in an international hotel. Some researches on expatriation have been done in China, Finland, Turkey and USA but there appear to be no study in the context of Indonesian Hospitality Industry. Therefore, the aim of this research is to investigate the dynamics of deployment between host country managers and expatriate in International Hotel Industry in Indonesia.

This study will use multi method technique to collect data:

a. Interview:

A semi-structured interviews and sound recording will be employed in the study of two international multi-brand hotel groups in Jakarta, Indonesia. The informants in this study will be 5 to 10 department heads in the 5 star hotels. A group of informants will be sought among expatriate managers and local managers, preferably a third of informants are expatriate managers.

b. Documentary Analysis:

In this case study, some examples of document to be analysed are hotel data, job description, list of employee’s name etc.

c. Observation:

Direct observation of existing development processes for hotel department heads will add layer of depth from the information collected through interviews. Initially, it is planned to conduct rounds of observation of management activities such as: management meeting, front office interaction, staff and management briefing.

The final stage of the research will be to evaluate the theoretical and practical implications of the findings towards a deeper understanding of the specific issues regarding expatriation in hotel industry. This contribution knowledge can then be shared within an academic context as well as with the practitioner communities in Indonesia and International level.
Entrepreneurship is a heterogeneous phenomenon that is observed in professional, social, cultural and environmental areas which all are very diverse. Entrepreneurship is also a contingent phenomenon which refers to the uniqueness of the individual who runs his project according to his manner of being and doing, his expectations, motivations, provisions and constraints. Entrepreneurship is also a societal phenomenon that occurs and is developed in its natural environment, the society. The plurality of worlds in which entrepreneurship appears, its contingent character and its strong anchorage in society makes it a polysemous research object (Verstraete, Fayolle, 2005) with many facets (Fayolle and Gailly, 2008). Entrepreneurship is thus rooted in the diversity of its environment and situations whose nature is both random and based on necessity. It develops according to the availability of resources in the environment.

It is in this spirit that we present the first step of a research project that aims to better understand the history and role played by French scientific contributions to the understanding of the entrepreneurial phenomenon. Therefore, we take a look at doctoral theses, written and validated by a French university, and having contributed to the development of the field of entrepreneurship. Our research is exploratory, focused on the diversity in subjects and thus looking at interdisciplinary fields and without any limitation in topics, spatial and temporal approaches. Our goal is to better understand the history of science that has contributed to the emergence and development of entrepreneurial thinking in France. The expected impact is manifold. And given the lack of existing literature on this topic, our priority is to disseminate the outcome to a wider audience (professional, academic, political, economic).
Marketing the Co-operative Advantage (MOCA); the challenges of implementation

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This literature review seeks to understand how and why certain organizational factors influence marketing strategy implementation. It will form a foundation on which to explore the implementation of a ‘marketing the co-operative advantage’ (MOCA) strategy. To be successful, marketing strategies – such as MOCA – require both the formulation of appropriate strategies and effective implementation. Many writers point out that although much literature is devoted to formulating marketing strategy, there is little understanding of the challenges of its implementation. Organizations attempting to implement their marketing strategy all too often find their efforts are stalled by a variety of barriers. This literature review demonstrates that while there have been many theoretical contributions to the debate about how to implement marketing strategy, there has been very limited empirical research that examines the barriers and enablers to successful marketing strategy implementation. There are clearly opportunities for empirical research to be undertaken within the co-operative context.

Researchers have identified a range of barriers to marketing strategy implementation. They can be categorized under four themes:

Internal communication (about the marketing strategy) and coordination of the related actions;
Organizational commitment (to the marketing strategy);
Culture/behaviours;
Competences/business processes.

A successful MOCA strategy is enabled when the ‘barriers’ in all these categories are addressed; given the interdependency of these categories, the strategy cannot be successful if only one or two are addressed. We consider each in more detail in the following sections.

An authentic ‘co-operative advantage’ offers an opportunity for distinctiveness. However, co-operatives compete with investor-owned businesses whose promotional strategies often try to emulate some elements of a MOCA approach, e.g. other food retailers can put ‘fair trade’ chocolate on their shelves, chain book stores are investing in creating ‘community’ as a brand value. In pursuing a MOCA approach, co-operatives must ensure that they address all four aspects of their organisation in the context of the co-operative advantage, to ensure a ‘sustainable co-operative business’ (with equal emphasis of each of those three words!).

Although we have attempted to develop conclusions that are generalizable to co-operative organizations, and to discuss the implications for a MOCA approach, each co-operative must appreciate the uniqueness of their own particular circumstances and develop contingences to manage these.
Corporate Social and Environmental Reporting: Stakeholder Preferences

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The Global Reporting Initiative’s Sustainability Reporting Framework emphasises the decision usefulness of information to users. The purpose of this study is to identify stakeholder preferences in the reporting of corporate social and environmental information by companies. Findings in this study suggest that the quality of corporate social and environmental reporting is still perceived as questionable overall and varying from entity to entity. However, a consensus is yet to emerge as to whether standardisation of reporting should be achieved through legal mandates or through encouraged voluntary compliance. Also, the preferences for the way information is presented have been shifting over the years along the qualitative-quantitative continuum, with a recent surge in interest in and demand for narrative information. There is also a clear preference for environmental information, in particular information on emissions to air, over information on corporate impact on social and community-related matters. This is not surprising given the recent attention that has been drawn to the extent of human impact on the natural environment and the on-going efforts to abate global warming.