ABSTRACTS

1. A MODEL FOR STRATEGY AND ORGANIZATIONAL DEVELOPMENT INTERVENTIONS

Ralph Haug, Roosevelt University, Schaumburg, Illinois, USA
Alan Krabbenhoft, Roosevelt University, Schaumburg, Illinois, USA

ABSTRACT

What is the appropriate relationship between Strategy and OD? This paper will attempt to address the above issue by first examining the basic concepts of strategy; formulation, implementation, and evaluation. Following this, a well used and respected OD model reflecting human process, human resource management, technology and structure, and strategic issues is summarized. Finally, this paper re-examines a new model and resulting matrix previously developed by the authors, which can then be used to examine the relationship between Strategy and OD interventions.

Keywords: concepts of strategy, organizational development

2. MARKET SEGMENTS BASED STRATEGIC GROUPS: WHAT ARE THEY? AND SOME PROPOSITIONS

Abhay Shah, Colorado State University-Pueblo, Colorado, USA

ABSTRACT

The concept of strategic groups has been around since Hunt (1972) first coined that term. This concept has been studied in depth in the area of strategic management, but has been barely touched upon in strategic marketing. The author of this paper thinks that the concept of strategic groups has an equal, if not greater relevance to strategic marketing, since it is very strongly tied to the concept of market segments, which is regarded as the biggest contribution of the marketing discipline to the field of business (Biggadke, 1981). Even though strategic groups have been studied quite thoroughly in strategic management, there is still a lot of confusion, and there is very little consensus on a number of issues related to this concept. This paper attempts to clarify the concept of strategic groups and resolve other issues related to it. In particular, issues related to: (1) the definition of the concept of strategic groups, (2) competition between strategic groups, and (3) the relationship between group membership and their performance. The paper then offers some propositions related to the above three areas.

Keywords: Strategic groups, group membership, group performance, strategic map

3. THE HUMAN RESOURCE MANAGEMENT DIMENSIONS OF CORPORATE SOCIAL RESPONSIBILITY IN TURKEY: A SURVEY

Tekin Akgeyik, The Istanbul University, Istanbul, TURKEY

ABSTRACT

Corporate social responsibility (CSR) means a commitment by a company to manage its roles in a society in a responsible and sustainable manner. Especially since the 1980’s, CSR has become an increasingly important part of the business environment. Today there is a growing perception among enterprises that sustainable business success and shareholder value cannot be achieved solely through maximizing short-term profits, but instead through market-oriented yet responsible behavior. The aim of this study is
to present the main findings from a recent survey of Turkey’s top companies on the human resource management dimensions of their corporate social responsibility.

Keywords: Corporate social responsibility, human resource management, HRM functions, HRM Practices

4. BRAND AS A RELIABILITY REFERENCE POINT: A TEST OF PROSPECT THEORY IN THE USED CAR MARKET

Stephen C Betts, William Paterson University, Wayne, New Jersey, USA
Zinaida Taran, Siena College, Loudonville, New York, USA

ABSTRACT

Prospect theory (Kahneman & Tversky, 1979) suggests that consumers are risk seeking for losses (below the reference point) and risk-averse for gains (above the reference point). In this paper we investigate whether consumers behave according to prospect theory in the used car market. We develop hypotheses and test the idea that consumers compare reliability of automobiles using reference points based on brand and that this in turn affects the price. We find empirical support for the prospect theory predictions that consumers are risk seeking when the reliability of a specific brand/model of a car is below the average for the brand and risk averse when the reliability is above average. The paper concludes with suggestions for alternative reference categories and a discussion of implications for academics and practitioners.

Keywords: Prospect Theory, Pricing, Reference Pricing, Decision Making, Brands

5. IDENTIFYING HIERARCHICAL CHOICE STRUCTURES: A COMPARISON OF METHODS

John C. Carter, Pace University, Lubin School of Business, New York, New York, USA
Fred N. Silverman, Pace University, Lubin School of Business, New York, New York, USA

ABSTRACT

Consumers make product choice decisions based on a personal evaluation of the product’s attributes. The hierarchical theory posits that a choice is first made on the most important attribute dimension, followed by the next most important, etc, until a unique product is chosen. This paper compares three methods for identifying the hierarchical structure based on product switching matrices. To use multidimensional scaling and hierarchical cluster analysis the paper develops a dissimilarity measure from the switching matrix. The third method uses entropy to unfold the hierarchy directly from the switching matrix. A numerical example compares the relative effectiveness of the three methods.

Keywords: Market Research, Market Partitioning, Entropy, Cluster Analysis, Multidimensional Scaling
6. ORGANIZATIONAL PRACTICES FACILITATING PATENT COMMERCIALIZATION

Nilanjan Bhaduri nee Chakraborty, Indian Institute of Science, Bangalore, INDIA
Mary Mathew, Indian Institute of Science, Bangalore, INDIA

ABSTRACT

This study identifies the organizational practices that are essential for enabling patent commercialization in organizations. An empirical study across 56 organizations is conducted for empirically validating the conceptual model. The organizations are clustered into high and low patent commercializing groups. Thereafter these clusters are compared to understand wherein they differ from each other with respect to their patent commercialization activities and implementation of organizational practices supporting patent commercialization. The most significant organizational practices prevalent in the high commercializing organizations are highlighted in order to prescribe them as benchmarking practices for managers striving to implement patent commercialization culture in their organizations.

Keywords: Organizational Practices, Patent Commercialization

7. CUSTOMER SATISFACTION EVALUATION (CSE) FOR KNOWLEDGE BASED SERVICES FROM PUBLIC FUNDED (S&T) R&D ORGANISATIONS

Sampath Kumar.G, Indian Institute of Chemical Technology, Hyderabad, INDIA
Vidyadhar Reddy.A, University College of Business Management, Osmania, Hyderabad, INDIA

ABSTRACT

Council of Scientific & Industrial Research (CSIR), India has undertaken Customer – Supplier (C-S) approach in its eight constituent Chemical Sciences Laboratories to evaluate the customer satisfaction originating from the “What-Based” factors of projects undertaken in terms of objectives, schedules, output and utilities. CSE enabled Indian Institute of Chemical Technology (IICT), Hyderabad, India a constituent Laboratory of CSIR to obtain direct and valuable feed back from its customers to improve the planning, execution and delivery of the projects undertaken by the institute. CSE study revealed that an average CSE of IICT is around 3.32 on the scale of 4.0 points for the past six years (1997-2003). This paper analyses CSE methodology adopted and results obtained pertaining to CSE grades awarded by IICT customers, category of user agencies by investment basis, type of agency, types of projects undertaken etc. Conclusions drawn indicate that this CSE methodology can be adopted for knowledge-based services in chemical sciences laboratories for improving its customer satisfaction levels.

Keywords: Customer Satisfaction Evaluation, Knowledge Based Services, Public Funded (S&T) R&D organizations, Technology Management

8. SELF-EXCLUSION PROGRAMS FOR PROBLEM GAMBLERS IN AUSTRALIA

Rosalind F. Croucher, Macquarie University, Sydney, AUSTRALIA
John S. Croucher, Macquarie University, Sydney, AUSTRALIA

ABSTRACT

In recent times self-exclusion programs for problem gamblers have experienced a significant increase in patronage in Australia. With the runaway success of these schemes, problems have been encountered in how to deal with the associated complications of implementing them effectively and techniques to improve them. These include dealing with complex legal situations and detection of those in the program who still try to gamble. The specific self-exclusion program discussed involves the largest group of
gambling institutions in the country where over 2000 premises are covered. The type of gambling covered is slot machines within Australia, while having only 0.3 percent of the world's population, also being home to 20 percent of these devices.

**Keywords:** gamble, slot machines

---

**9. THE EFFECTS OF CONSUMER INVOLVEMENT AND TRAINING ON HEURISTICS AND BIASES**

Dong Shen, California State University, Sacramento, California, USA
Joseph Richards, California State University, Sacramento, California, USA
Ernest Olson, California State University, Sacramento, California, USA

**ABSTRACT**

To examine the role of involvement and training in reducing biases and heuristics, an experiment was designed and conducted at a large Northern California University, and 319 out of 360 questionnaires were returned and useful. The results showed that the biases and errors caused by representativeness and availability exist in consumer purchase-making process. Increasing involvement does not help consumers avoid these biases and errors. However, training consumers with the necessary statistical skills and knowledge can significantly reduce them. Last, there is no interaction between involvement and training. Implications are discussed as well.

**Keywords:** Heuristics, Consumer Involvement, Training, Biases

---

**10. COMPETING AND COMPLEMENTARY EXPLANATIONS OF COMMUNICATION MEDIA USE**

Maha ElShinnawy, The American University in Cairo, EGYPT

**ABSTRACT**

This study examines how well an integrative model explains media use, the relationships among the causal elements in the model and the replicability and generalizability of the model on two new communication media, electronic mail and voice mail. The findings suggest that a better understanding of new media use can be attained by considering different explanatory constructs simultaneously. By replicating the model for multiple new communication media, this study demonstrates that, a general model of new media choice and usage may indeed be attainable and that the subtle differences between the causal models warrant future research.

**Keywords:** Social influence, Critical mass, Media Richness, Social perspectives, Rational perspectives, Media Choice, Media use, Electronic Mail, Voice Mail, Structural equations modeling

---

**11. CAUSES OF KNOWLEDGE SHARING BEHAVIORS: MOTIVATIONAL/FUNCTIONAL APPROACH**

Seokhwa Yun, Montclair State University, Montclair, New Jersey, USA
Mark R. Allyn, Montclair State University, Montclair, New Jersey, USA

**ABSTRACT**

This study examined individual motives for knowledge sharing behaviors. We collected survey data from full time employees at a company located in North-Atlantic US. We found that employees engaged in knowledge sharing behaviors because (1) they are concerned about organization (organization concern
motives), (2) they want to be helpful (prosocial value motives), and (3) they need to work with their colleagues (task interdependence) in order to accomplish their tasks.

**Keywords:** Knowledge Sharing, Prosocial Value Motives, Task Interdependence, Organizational Concern

---

**12. BURNOUT AND ABSENTEEISM AMONG NURSES IN HEALTH CARE MANAGEMENT**

Yacov Kedem, Shenkar College of Engineering and Design, Ramat Gan, ISRAEL
Yehudit Bagan, Central Health Services, ISRAEL

**ABSTRACT**

Nursing is cited as one of the most susceptible professions to burnout. The phenomenon is a combination of symptoms with the potential to damage the individual, other workers, the department in which the burned out nurse works, the patients and their families, the organization, and the reputation of the profession.

This study examined the relationship between burnout and absenteeism from work. The connection between these variables was hypothesized to be direct – higher levels of burnout would result in more days of absence. Specifically, it compared levels of burnout with number of days of absence from work between two hospital departments, internal medicine and intensive care. This comparison was done with the objective of demonstrating more burnout expressed in more days of absence among intensive care nurses, as predicted in other research.

The study was cross sectional and used a closed-ended questionnaire. In addition data regarding work schedules to check absence was recorded in the same time period. The hypothesis was not supported. No significant differences in burnout levels were shown between the departments and the rate of absence was higher in the intensive care units so no correlation between burnout and absence was expressed.

The results did show a clear connection between age and level of burnout. It also indicated that burnout levels are potentially affected by three other variables: marital status, level of education, and professional status. Since the association between age and burnout was strong, we recommend further investigation to confirm the results and ‘burnout workshops’ for nurses, particularly those over forty-five years of age, to prepare coping strategies for stress and hopefully prevent the occurrence of the phenomenon.

**Keywords:** Burnout, Absenteeism, Nurses

---

**13. THE EFFECTS OF BRAND CHOICE ON PRODUCT TRIAL EVALUATIONS**

DeAnna S. Kempf, Middle Tennessee State University, Murfreesboro, Tennessee, USA
Russell N. Laczniai, Iowa State University, Ames, Iowa, USA

**ABSTRACT**

Past research suggests that consumers who have greater perceived control over a situation are more likely to evaluate the situation in a favorable manner. In the current study, this theoretical prediction is extended to the domain of product trial and brand choice. Specifically, the results of the study suggest that consumers who experience a product trial resulting from a brand choice process will find the trial to be more useful and valid, and they will feel more expert at judging the brand in the trial, compared to those consumers who did not freely choose the trial brand but were simply given a sample of the target brand. There is also some indication that consumers experiencing free choice will judge the brand more favorably in the trial. Implications for theory and practice are discussed.

**Keywords:** Consumer Behavior; Brand Choice; Perceived Control; Product Trial
14. DIFFERENCES BY GENDER IN THE MORAL REASONING, PERSONAL VALUES AND VALUE TYPES OF ACCOUNTING MAJORS: A STUDY

George P.W. Lan, University of Windsor, Windsor, Ontario, CANADA
Sharon McMahon, University of Windsor, Windsor, Ontario, CANADA
Fritz Rieger, University of Windsor, Windsor, Ontario, CANADA
Norm King, University of Windsor, Windsor, Ontario, CANADA
Maureen P. Gowing, University of Windsor, Windsor, Ontario, CANADA

ABSTRACT

The purpose of this study is to examine the differences in moral reasoning, personal values and value types of accounting majors based on gender, and the relationship between moral reasoning and personal values or value types. The research was conducted by employing two well-established and widely used tools: the Defining Issues Test developed by James Rest and the Schwartz Values Questionnaire. The results indicate that there are no statistically significant differences in the level of moral reasoning of accounting majors based on gender. In addition, there are few significant differences in values or value types based on gender, except for a greater concern on the part of female students for self-direction and equality. Overall, accounting majors give the highest importance to friendships and family relationships, to health, and to honesty. They have a high regard for self-respect, intelligence, capability, and success, as well as for freedom, responsibility, and the enjoyment of life but demonstrate a lack of societal interest overall. Finally, the results also show that the value type, tradition, is a predictor of the level of moral reasoning and that there is a link between personal value types and the level of moral reasoning.

Keywords: Personal Values; Moral Reasoning; Gender; Accounting Majors

15. UNDERSTANDING CYBERSPACE BEHAVIOR WITH THE CRITICAL SOCIAL THEORY

Ook Lee, College of Information and Communications, Hanyang University, Seoul, KOREA

ABSTRACT

This paper presents an application of the Critical Social Theory (CST) in understanding cyberspace behavior. CST can be used as one of qualitative methodologies in IS research. However most prior IS research utilized a very narrowly drawn insight from CST without historical and social context considered. This study tries to apply a general concept of CST for the purpose of providing plausible explanation for cyberspace behavior. In this paper, two cyberspace behavior cases of a relatively developed country where the Confucius tradition dictating people’s physical world behavior is defied in cyberspace are investigated. The first case deals with unexpected ignoring of cultural protocol such as showing respect to authorities in government cyberspace. Empirical data were collected and the result shows that people were able to overcome the Confucius psychological barrier in government cyberspace. This phenomenon shows people’s ability to do critical reflection that led them to emancipation at least in cyberspace. The second case deals with compulsive buying behavior of avatars by the teenagers of the country. Empirical data were also collected and the result shows that teenagers were under immense pressure to excel in academics and inclined to immerse themselves into virtual world of avatars in order to relieve stress. This phenomenon indicates that in the unjust condition of the society, members who have no realistic power to fight back might resort to illusionary emancipation in cyberspace. This paper shows that a general CST can be adopted for an IS research method tackling topics relevant to cyberspace behavior.

Keywords: Cyberspace Behavior, Critical Social Theory, IS Research Method, Qualitative Application
16. UNDERSTANDING MANUFACTURERS’ REPRESENTATIVES: AN ANALYSIS OF SATISFACTION AND DEPENDENCE BALANCING

Michael W. Pass, California State University-San Marcos, San Marcos, California, USA
Claudia M. Bridges, California State University-Sacramento, Sacramento, California, USA
John L. Schlacter, Arizona State University, Tempe, Arizona, USA

ABSTRACT

This paper presents an exploratory study that examines the relationships between characteristics of manufacturers and the satisfaction of manufacturers’ representatives. Relationships between the manufacturers’ representative’s satisfaction, dependence on the manufacturer and dependence balancing activity are also examined. The construct of dependence balancing activity is further developed based on previous studies (Heide and John, 1988) and initial scale items are presented. Findings from this exploratory study suggest the importance of satisfying the manufacturers’ representative and indicate areas where manufacturers can focus attention to increase satisfaction.

Keywords: Manufacturers’ Representatives; Outsourcing; Sales Management; Dependence Balancing

17. CREATING MANAGEMENT LEADERSHIP FOR THE FUTURE: AN INTEGRATED MODEL

Pamela Mathews, Charles Sturt University, Wagga Wagga, AUSTRALIA
Dawn Edwards, Charles Sturt University, Wagga Wagga, AUSTRALIA

ABSTRACT

As businesses approached and entered the new millennium considerable attention was given to identifying the knowledge, skills, abilities and competencies that the manager/leader of the twenty-first century would require (Greenberg, 1998; Shapiro, 1999; Kaydo, 2000; Dimitrijevic and Engel, 2002; Kacera, 2002). The result was a collection of both tangible, measurable skills (eg. knowledge of theories, concepts, financial procedure, etc), and intangible, ‘soft-skills’ that are hard to quantify (eg. commitment, flexibility, adaptability, and vision). All of which suggest that the managers of the future will need to be both managers and leaders.

Formal training, through colleges and universities, provides students with the tangible knowledge and skills required. However, acquiring the intangible ‘soft-skills’ is more difficult. Many of the soft-skills are related to specific industries and organisations, and may well be tied to the strategy, structure, values and culture of an organisation. Formal training, in its current form, is not able to develop many of the skills, attitudes and behaviours considered essential to the twenty-first century leader/manager. This change in emphasis has left organisations searching for answers. The re-emergence of mentoring as a popular development approach, the growth of workplace learning strategies and vocational education and training is a reflection of this search. To identify and develop the skills needed by their future managers/leaders, organisations need to look seriously at developing an in-house programme that transmits and develops the knowledge and expectations seen as essential for their success.

This paper presents a model that draws upon the ideas and concepts presented in the workplace learning, mentoring and vocational education literature. By building a unique, focused programme each organisation should be able to develop employees capable of meeting the specific needs of the organisation both for the present and the future. Like today’s managers, education must adapt and be flexible.

Keywords: manager, leader, development, workplace learning, mentoring, vocational education and training
18. THE ROLE OF HEDONIC AND UTILITARIAN PRODUCTS FOR E-CONSUMER TRUST

Lynn M. Goetzinger, Purdue University, West Lafayette, Indiana, USA
Jungkun Park, Purdue University, West Lafayette, Indiana, USA

ABSTRACT

Consumer trust in e-tailers has recently received growing attention within Internet shopping research. Trust has been studied to determine how it is established and maintained. The present study aimed to determine the impact of purchasing hedonic versus utilitarian online products in terms of e-tailer trust and subsequent willingness to depend on an e-tailer. Results showed that certain antecedents to e-trust might be more important in hedonic product contexts versus utilitarian product contexts and vice-versa. In both cases, trust in an e-tailer significantly contributed to a willingness to depend on an e-tailer. Implications include trust-building strategies for e-tailers in terms of hedonic and utilitarian products.

Keywords: E-trust, hedonic, utilitarian

19. MANAGERIAL ACTIONS THAT SIGNIFICANTLY AFFECT EMPLOYEES’ PERCEPTIONS

Thomas Philippe, St. Petersburg College, St Petersburg, Florida, USA
Jerry W. Koehler, University of South Florida, Tampa, Florida, USA

ABSTRACT

Managerial actions have long been recognized as important deterrents of employee perception and behavior. What specific managerial actions that significantly affect employee perceptions remain debatable. In other words, are their specific managerial actions more important than others? The purpose of this paper is to identify those managerial actions that significantly affect employee perceptions and are crucial to them in deciding whether to trust or distrust management. This paper identifies the ten pivotal managerial actions that cause employees to assess and reassess their perceptions of management.

Keywords: management, actions, employee perceptions, applied management

20. EXPLORATORY STUDY TO MEASURE THE VALIDITY OF THE SELEB SCALE

Mark F. Toncar, Youngstown State University, Youngstown, Ohio, USA
Jane S. Reid, Youngstown State University, Youngstown, Ohio, USA
Cynthia E. Anderson, Youngstown State University, Youngstown, Ohio, USA

ABSTRACT

The SELEB scale (SErvice LEarning Benefit) was developed as a quantitative tool to assess the benefits of service learning. This research examines the ability of the SELEB Scale to discriminate between the effects of class projects that contain a service-learning component and class projects that do not. Two undergraduate marketing classes participated in the study. One class completed a class project with a for-profit organization while the other completed a service learning class project with a local nonprofit organization. The results indicate that the SELEB scale exhibits discriminant and convergent validity and captures differences in the experiences of the two groups.

Keywords: SELEB scale, service learning
21. STRATEGIC MANAGEMENT AND POLICY FRAMEWORK FOR ACHIEVING BUSINESS EXCELLENCE - CASE STUDIES OF INDIAN COMPANIES

Vidhu Shekhar Jha, Management Development Institute, Gurgaon, INDIA

ABSTRACT

This paper explains the importance of Strategic Management and Policy Management in the framework of the Japanese Model for Business Excellence, the Deming Prize. It also highlights how the two auto component companies, Sona Koyo Steering Limited and Sundaram Clayton have become globally competitive by winning the Deming Prize in India. This paper also discusses Tata Business Excellence model based on Malcolm Baldrige (American) model for Business Excellence applied by a major steel company, Tata Steel in India, which has made this company as one of the best steel companies in the world.

Keywords: strategic management, policy management, Japanese Model for Business Excellence

22. INTERNATIONALIZATION OF DOCTORAL PROGRAMS: IS FOREIGN-MADE BETTER THAN DOMESTIC?

Marion Stanton Webb, Cleveland State University, Business, Cleveland, Ohio, USA
William J. Lundstrom, Cleveland State University, Business, Cleveland, Ohio, USA

ABSTRACT

The authors conducted a global survey of AACSB accredited doctoral business programs during the spring of 2004. The study compared U.S. programs to their foreign counterparts on a number of faculty, student, and program variables. The results show that programs in foreign countries have significantly more faculty who (a) are bilingual; (b) grew up in a foreign country, but now have citizenship in the country where they teach; (c) have lived abroad long enough to be well grounded in another country’s culture; and (d) have published international business research or scholarship. In addition, more foreign students have conducted international business research; spent a semester/quarter abroad teaching, studying or working; and participated in international business seminars, workshops, or conferences. Foreign schools also have more programs with a language requirement and stress a greater amount of international business knowledge and skills in concentrations, such as finance, economics, and policy/strategy. U.S. doctoral programs, on the other hand, have more bilingual students, students whose major concentration is in international business, and students who majored and minored in international business at the master’s or undergraduate level. Overall, foreign business schools’ doctoral faculty and students appear to have significantly more international exposure and education than their U.S. counterparts, and foreign curricula appear to be more international in scope and have greater international content and exposure.

Keywords: Internationalization of Doctoral Programs; Global Doctoral Business Education; Internationalizing Doctoral Programs; Global Doctoral Business Curricula
23. A MATTER OF TRUST: USING STUDENT DESIGNED CODES OF CONDUCT IN FACE-TO-FACE AND VIRTUAL GROUP ENVIRONMENTS

Virginia Yonkers, University at Albany, Albany, New York, USA
Cheryl L. Buff, Siena College, Loudonville, New York, USA

ABSTRACT

This study looked at 42 face-to-face and 4 virtual groups to determine if student-generated codes of conduct would improve group communication. Codes of conduct are one way to improve the communication process for face-to-face groups. The codes help establish common expectations, shared values, and group procedures, all of which contribute to group trust. However, improved communication does not necessarily improve group outcomes. In addition, it is unclear as to whether virtual groups can even develop a code of conduct; much less use it to improve group processes.

Keywords: Group processes, codes of conduct, group communication, group trust, virtual groups, face-to-face group work

24. THE OPTIMAL DECISION ON DOWNSIZING

Assa Birati, Netanya Academic College, ISRAEL
Eli Kraizberg, Netanya University College, Netanya, ISRAEL
Aharon Tziner, Netanya University College, Netanya, ISRAEL
Mitchell Kellman, City University of New York, New York, USA

ABSTRACT

Conventional economic reasoning assumes that a firm that is initially at an optimal level of operations at which no change in any parameter would yield a higher profit-per-share, may need to downsize its operations to another optimum level if it experiences a “market shock.” Such a shock may take the form of lower selling prices due to decreasing demand for the firm’s products, a sudden increase in the cost of goods and services used by the firm, a major technological change leading to a less labor-intensive production, etc. However, the literature disregards human capital factors that may alter the optimal decision. These factors impose an additional cost burden, which is mitigated by the sale of assets that are longer needed.

This paper offers a model aimed at establishing a rule for deciding whether or not a firm should optimally downsize its activity, with the extreme case being a complete shutdown. Furthermore, it helps to determine the extent of downsizing that should be implemented in view of the various factors, including human capital, if the optimal decision is to downsize activities.

We conclude that the higher the impact of negative morale factors and the burden of increased social benefit liabilities as a result of downsizing, the more severe the downsizing measures that are required to achieve an optimal level.

Keywords: downsize operations, complete shutdown of activity
25. A FUZZY ANALYSIS ON PERISHABLE-ASSET IN EARNING MANAGEMENT OF MAINLAND CHINA AIRLINES

Yu-Feng Lin, National Sun Yat-Sen University, TAIWAN

ABSTRACT

This paper is to study solution perishable-asset problem by fuzzy no-show and overbooking and improve their earnings. The research is using the triangular fuzzy numbers and fuzzy set theory to get the optimal decision. In addition, this paper is the first to use fuzzy concept to solve the no-show and overbooking problems in earning management. By utilizing the new decision method, the decision-maker can handle more information and improve planning and earning decision management with respect to no-show and overbooking utilizing fuzzy economic scenario. To efficiently handle the fuzziness of a decision variable with respect to the planning and determination of optimal earning management, the triangular fuzzy numbers are used to act as an evaluation tool. Some computational methods of fuzzy no-show and fuzzy overbooking are also proposed.

Keywords: Perishable-asset, Earnings management, Overbooking