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Assessment of Entrepreneurship Education on Entrepreneurial Intentions: Evidence from University of Cape Coast

By Christina Appiah-Nimo, Daniel Ofori & Keren Naa Abeka Arthur

University of Cape Coast

Abstract- Purpose of the Study: The University of Cape Coast in its bid to reduce graduate unemployment has introduced a university-wide entrepreneurship course for all non-business students. The purpose of this study was to assess the influence of the entrepreneurship course on their entrepreneurial intentions.

Design/Methodology/Approach: Descriptive survey design was employed in the study. Based on the consecutive sampling technique, a sample of 1,200 students participated in the study. Structural equation modeling was used to analyze data.

Findings: Results from the analysis showed influence of attitude ($\beta = 0.321$, $p = 0.000$) on entrepreneurial intention. Similarly, perceived behavioral control ($\beta = 0.446$, $p = 0.000$) also showed significant influence on entrepreneurial intention, whereas subjective norms ($\beta = 0.032$, $p = 0.228$), did not show any significant influence on entrepreneurial intentions. The overall joint significance of the antecedent factors explained 48% ($r^2 = 0.479$, $p < 0.01$) of the variance in entrepreneurial intention.

Research Limitations/Implications: The study sampled only non-business entrepreneurship students of the University of Cape Coast. The questionnaire was also administered after the students had gone through a semester course in entrepreneurship. Future research could look at a comparative study on entrepreneurial intention between the business and non-business students.

Keywords: entrepreneurship course, entrepreneurship intention, university students.

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Assessment of Entrepreneurship Education on Entrepreneurial Intentions: Evidence from University of Cape Coast

Christina Appiah-Nimo ^α, Daniel Ofori ^σ & Keren Naa Abeka Arthur ^ρ

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Research Limitations/Implications: The study sampled only non-business entrepreneurship students of the University of Cape Coast. The questionnaire was also administered after the students had gone through a semester course in entrepreneurship. Future research could look at a comparative study on entrepreneurial intention between the business and non-business students. A further research could also do a pre-assessment of the students' knowledge and entrepreneurial intentions and another after the course to give any distinct change in attitude if there be any in the form of longitudinal study.

Practical Implications: The introduction of the course has created the required entrepreneurial intentions in students to start a new venture in line with the Theory of Planned Behaviour. Overall, results of the study revealed that the introduction of the entrepreneurship course had created the required behavioral intention in students to start a new venture. Through the knowledge gained from the course, students have reshaped their perception of entrepreneurship.

Social Implications: This study contributes to the literature on entrepreneurial education and intentions of students in the Ghanaian tertiary education sector. It also serves as a source of reference for similar studies to be replicated. The study also provides policy - makers a step in reducing graduate

unemployment, through the introduction of entrepreneurship education at all higher educational institutions.

What is the Original/Value of Paper: This research fulfills the need to analyze the entrepreneurship course introduced to non-business students.

Keywords: entrepreneurship course, entrepreneurship intention, university students.

1. INTRODUCTION

Countries within Sub-Saharan Africa are faced with challenges in the area of governance, human resource development and unemployment (especially graduate employment). The issue of graduate unemployment is dominant in Ghana. In its 2011 report, the Institute of Statistical, Social and Economic Research (ISSER) indicated about 50% of graduates might wait up to 2014 without finding jobs. In effect, the issue of graduate unemployment is a key problem in the country. Meanwhile, one of the strategies suggested in the literature for reducing graduate unemployment is entrepreneurship. But how well is entrepreneurship incorporated into the curricula of universities to bring about the needed behavioral change in graduates?

Entrepreneurship education is one of the most effective means of enhancing entrepreneurial capacities and therefore self-employment of graduates and economic development. In Ghana, the vast and ever-increasing gap between the supply of, and demand for jobs has widened due to the influx of private tertiary institutions. Unfortunately, while job opportunities from the government or public sector have virtually scaled down, private sector growth has not been able to adequately absorb the increased number of graduates (Baah-Boateng, 2013). According to Owusu-Ansah (2012), some of the reasons often cited for the high unemployment rates among the youth include unskilled graduates, the mismatch between skills demand and supply, poor technical skills, constrained SME's sector, slow expansion and growth, of the private sector. Given the dwindling job prospects from the public sector and the slow rate of job creation within the private sector, the only viable option for graduate youth lies in creating their jobs. Indeed, for a developing country like Ghana, Small and Medium-Sized Enterprises (SMEs) play a vital role for new venture creation and account for over 80-90% of

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all job openings (Mutambi, Byaruhanga, Trojer, & Buhwezi, 2010).

Entrepreneurship education in the country's tertiary institutions have been touted as one of the most effective means to enhancing entrepreneurial capacities and therefore self-employment, job creation (Ansah, 2012) and economic development (Napiers, 1972). Ansah (2012) asserts that tertiary education can provide some insights into the challenges of entrepreneurship and therefore encourage skills development and self-reliance. Education is critical to the development of Ghana's economy. However, the current curricula in Ghana's education system prepare the average graduate to seek for employment not create employment. There would numerous calls and emphasis on the quality of education administered to bridge the gap between academia and industry. Tertiary institutions in Ghana have made efforts to improve their curricula to motivate graduates entrepreneurially. It is against this background the University of Cape Coast introduced a compulsory course in entrepreneurship and new venture creation in the 2014/2015 academic year. By the end of the 2015/2016 academic year, a total of 2,971 students had gone through the course. The aim of this course was to expose students to the entrepreneurial climate and to build the entrepreneurial capacity and skills. This study was therefore conducted to assess the perception and the influence the course has had on their entrepreneurial intentions. Through the application of the theory of planned behavior by Ajzen (1991), this study explored the influence these cognitive factors: subjective norms, perceived behavioral control and attitude formation towards behavior have on entrepreneurial intentions of students undertaking the course.

The rest of the report is organized as following: the first section comprises a review of Ajzen's theory of planned behavior and associated empirical studies, followed by the methodology consisting of the study design, population, sampling procedure, instruments, data collection and data analysis procedures. Results and discussion are presented in the next section and finally, conclusions and recommendations for the study.

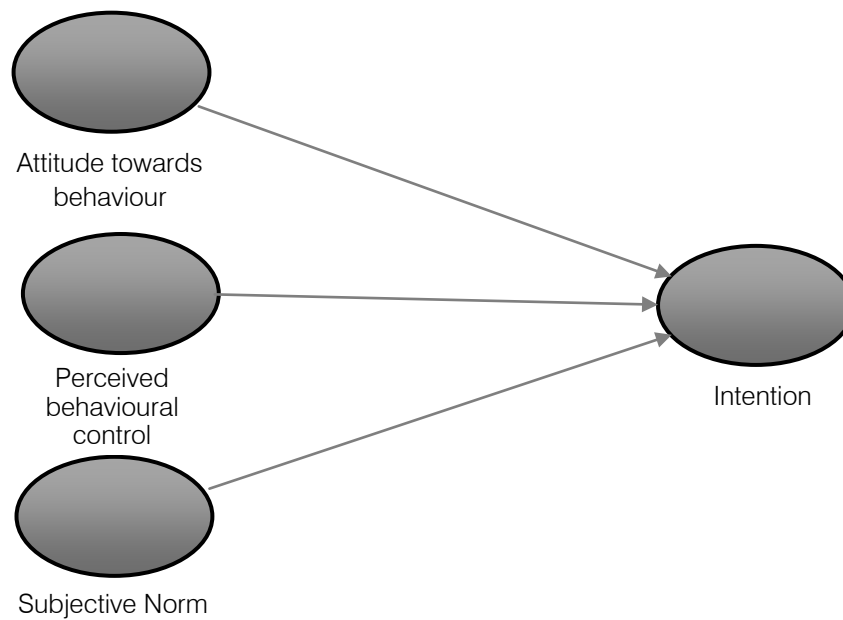
II. LITERATURE REVIEW

a) *The Theory of Planned Behavior (TPB)*

The theory of planned behavior describes and forecasts human behaviour of their intentions to perform an action. TPB constructs include attitude, subjective norm, and perceived behavioral control. Attitude towards entrepreneurial aim deals with an individual's favorable and unfavourable evaluations of the behavior. Subjective norm refers to the perceived social pressure from society. The third construct, perceived behavioral control is the perceived ease or difficulty in performing behaviour (Ajzen, 1991). According to Ajzen, behavioral

achievement depends on the availability of resources and opportunities.

TPB predicts intentions from an individual's attitude towards behavior, subjective norms, and perceived behavioral control. In the context of entrepreneurship, intentions are defined in the literature as one's desire to own one's business. Thompson (2009) provides a working definition of intention as an acknowledged conviction by a person that he/she intends to set up a new business venture and consciously plans to do so at some point in future. Thus, once the formation of intentions occurs, actual behavior is expected. According to Ajzen (1991) the attitudes toward the intended behavior, social norms with respect to the behavior and perceived control over the behavior are usually found to predict behavioral intentions with a high degree of accuracy. It is inferred in relation to entrepreneurial education that the more favorable the attitude and subjective norm, and the more the perceived control, the stronger should be the student's entrepreneurial intention. This study, therefore, adopts this theory to help explain the entrepreneurial intentions of undergraduate students of the University of Cape Coast.



Source: Ajzen (1991)

Figure 1: Theory of Planned Behavior

b) Empirical Review

i) Attitude and entrepreneurial intention

According to Fishbein and Ajzen (1975) attitude is a learned predisposition to respond in a consistently favorable or unfavorable manner concerning a given object. Thus, attitude towards a behavior reflects the individual's global positive or negative evaluations of performing a particular behavior (Armitage & Conner, 2001). Armitage and Conner further affirm that, the more favorable the attitude towards the behavior, the stronger the individual's intention to perform or act on it. This affirmation clearly explains that attitude and entrepreneurial intention relation are well established in the theory of planned behavior. Thus, the extant literature on attitude and entrepreneurial intention by applying TPB is recognized widely. Studies such as that of Indirti et al. (2010) noticed that students' attitude, behavior, and knowledge tend to stimulate their intentions and willingness to start a new venture in the future. Attitudes are open to change and can be influenced by educators and by an environment (teaching) that foster entrepreneurial activity (Florin, Karri, & Rossiter, 2007; Schwarz, Wdowiak, Almer-Jarz, & Breitenecker, 2009). Furthermore, Geissler & Zanger (2011) in a review also regard attitude as a reliable predictor of entrepreneurial intention. From those above, it was hypothesized:

H_1 : attitude has a positive influence on entrepreneurial intentions.

ii) Perceived Behavioural Control (PBC) and Entrepreneurial Intention

Perceived behavioral control has an impact on intentions and actions as it deals with an individual's perception of the ease or difficulty of performing a

particular behavior. Ajzen's (1991) study explores that perceived behavioral control improves intention about positive attitudes and subjective norms. According to Maes et al., (2014), PBC is a tenet of the person's perceived personal ease or difficulty in performing an entrepreneurial behavior. Thus, PBC is an antecedent to entrepreneurial intention. Perceived behavioral control is differentiated by internal beliefs and control beliefs. As Maes et al. (2014) explain the internal control beliefs relate to the personal capabilities of a person (self-confidence, creativity and risk-taking) while external control is related to situational control. Many studies including that of Souitaris et al. (2007) and Mumtaz et al. (2012) have found that behavioral control had a positive relationship with entrepreneurial intention. Hence it was hypothesized:

H_2 : Perceived behavioral control has a positive influence on entrepreneurial intentions.

iii) Subjective norms and entrepreneurial intention

The third component of the theory of planned behavior is the subjective norm, defined as the individual's perception of the social pressures to engage or not to engage in behavior (Ajzen, 1991). This social pressure can come from peers, family, society or the workplace. The influence or effects of subjective norms on forming intention proved to be generally weak in some studies. Studies by Krueger, Reilly, & Carsrud (2000) showed that subjective norms do not correlate with entrepreneurial intentions.

Ajzen (1991) tried to explain this weak relationship to the fact that intentions are influenced by personal factors, such as attitudes and perceived behavioral control. These conflicting results in the significance of the subjective norms variable have also

been explained by Susetyo & Lestari, (2014) as because a part of the information that this variable contains is already present in the desirability of undertaking a particular behavior variable. Although some studies did not find a significant influence of subjective norms on entrepreneurial intentions (including Fini et al. 2007; Li, 2006), others found that subjective norm has a positive influence toward entrepreneurial intention (Sequeira et al., 2007; Li, 2007; Linan, 2008 and Basu & Virick, 2009). Similarly, studies by Arteaga Sánchez and Duarte Hueros (2010) showed that subjective norms have a significant impact on behavioral intention.

Cheung and Vogel (2013) in their acceptance of collaborative technologies, obtained mixed results. In their study, they looked at subject norms from three distinct subjective norms and how each influenced behavioral intention. They found that subjective norms represented by peers are found to significantly moderate the relationship between attitude and intention toward the technology. However, their results do not show a significant effect of subjective norms represented by instructors and mass media on students' intentions to use the technology. Hence, it was hypothesized:

H_{3a} : Subjective norm has no positive influence on entrepreneurial intentions.

H_{3b} : Subjective norm has positive influence on entrepreneurial intentions.

III. METHODS

The purpose of this study was to analyze the perception of students about the course and assess the impact of the course on their entrepreneurial intention using Ajzen's Theory of Planned Behaviour. Hence, the study employed a descriptive research design. By the end of the 2015/2016 academic year, a total of 2,971 non-business students (arts, social sciences, education and physical sciences) had gone through the university-wide entrepreneurship course. Based on the consecutive sampling technique, a sample of 1,200 students participated in the study. This sampling technique is chosen because it considers all available subjects (even if the sample size is achieved) to make the sample a better representation of the population. The questionnaire contained some negatively worded items to trace and reduce response bias. Reliability and validity tests were performed and presented in the results and discussion section of the paper. Data collection took place when the students were writing their end of semester examinations. The questionnaires were attached to exam questions. The questionnaires were self-administered and had a response rate of 87.58%.

The statistical technique used was Partial Least Squares-Structural Equation Modelling (PLS-SEM). The data is analyzed with Smart PLS3 by Ringle, Wende, &

Becker (2015) and Statistical Package for Social Science (SPSS 22). The SPSS was used for initial data cleaning including: recoding negatively worded items into positive items, checking for outliers among others (Hair et al., 2014). An exciting aspect of SEM is that both structural and measurement equations are modeled pictorially to enable clear conceptualization of the theory under study (Wong, 2013). PLS-SEM is, as the name implies operates much like multiple regression that minimizes the residual variances of the endogenous constructs (Hair et al., 2011).

a) *Structural Model and Estimation Procedure*

The structural model in PLS-SEM depicts the relationships among the latent variables based on the theoretical framework. The latent variable estimates are linear aggregates of their observed indicators, whose weights are obtained via the PLS estimation procedure as specified by the inner and outer models. Entrepreneurial Intentions represents the endogenous variable while the cognitive factors: subjective norms (SN), perceived behavioral control (PBC) and attitude towards behavior (ATT) represent the exogenous variables. As a measure of the entire goodness of fit of the structural equation, an overall coefficient of determination, R^2 , was used to calculate the stability of the model. In PLS, re-sampling procedures are used to assess the significance of PLS parameter estimates (hypothesis testing). The bootstrapping procedure in Smart PLS was used to measure the impact of the path coefficients.

b) *Research Method*

i Measures

Primary data was employed adapting a questionnaire from Lián, Rodríguez-Cohard, and Rueda-Cantuche, (2011) with some modifications. The questionnaire included items on the four main cognitive construct variables of the TPB. These were: subjective norm, perceived behavioral control, attitude towards behavior and intention. The items were measured on a 5-point Likert scale ranging from weak agreement to very strong agreement.

ii *Assessment of goodness of measures*

The two main criteria used for testing the goodness of measures were reliability and validity. Calculation of reflective measurement models was necessary because the significance of path coefficients is weakened if data does not meet these quality criteria. In this study, we examined composite and individual reliabilities. The average variance extracted was also presented. Other advanced tests such as Fornell Larcker criterion, cross-loadings and Heterotrait-Monotrait Ratio were also carried out.

Assessing the reliability and validity in PLS-SEM is particularly imperative when the measurement model is reflective (See figure 2). Reliability refers to the degree

to which a set of indicators are internally consistent, and the extent to which an instrument yields the same results upon repeated tests on the same population. In PLS-SEM, each indicators' reliability is displayed in the measurement model. So, it is easy to see indicators that have values below the standardized loading of 0.7, which become candidates for removal. However, caution and more judgment are taken. Hair, et al. (2014) outlines two key considerations; indicators with loadings

between 0.40 and 0.70 should only be considered for deletion if removing them will boost the overall composite reliability above the suggested threshold of 0.7; and the extent to which deletion affects validity especially regarding content. From figure 2, indicators that achieved reliability value above 0.7 was retained and those below was deleted. In table 3, the reliability coefficient, both Cronbach's Alpha, and the composite reliability were all above 0.7 for all the latent constructs.

Table 3: Construct Validity and Reliability

	Cronbach's Alpha	Rho_A	Composite Reliability	Average Variance Extracted (AVE)
Attitude towards behaviour (A)	0.715	0.753	0.839	0.636
Intention (I)	0.850	0.850	0.900	0.693
Perceived Behavioural Control (PBC)	0.765	0.782	0.865	0.682
Subjective Norm (SN)	0.810	0.825	0.886	0.723

Source: Field work, 2016

iii Construct Validity

The construct validity was explored by investigating its relationship with other constructs, both related (convergent validity) and unrelated (discriminant or divergent validity).

iv Convergent Validity

It measures constructs that are supposed to be related. In other words, convergent validity assesses whether indicators measure only the underlying constructs and nothing else. In measuring convergent validity, each measurement item should have loadings above 0.708 and average variance extracted (AVE) of 0.50 or higher (Hair et al., 2011). The reason being that the construct should be able to explain at least 50% (0.5) of the variance of its indicators. AVE represents the average of the sum of squares of the individual loadings. Thus, for one to achieve AVE of 0.5, the minimum indicator loading should be 0.708. From

table 3, the examination of the AVE showed that all the constructs had more than 50% of the variance in the indicators, and this is because indicator loadings were above 0.708.

v Discriminant Validity

Discriminant validity tests the degree to which perceived constructs are unrelated. In this study, the Fornell Larcker criteria (Fornell & Larcker, 1981), Heterotrait-Monotrait Ratio (HTMT) and the cross-loadings were examined for possible discriminant conditions. The Fornell Larcker criterion was checked on the basis that the square root of the AVE should be bigger than the correlations between the constructs and other constructs. The cross loading approach (see Table 5) to discriminant validity, according to Henseler et al., (2014) is determined when a construct indicator shows weak correlation with all other constructs except for the one to which it is theoretically associated.

Table 4: Discriminant Validity-Fornell Larcker Criteria

	Attitude towards behaviour (A)	Intention	Perceived Behavioural Control (PBC)	Subjective Norm (SN)
Attitude towards Behaviour (A)	0.797			
Intention (I)	0.585	0.832		
Perceived Behavioural Control (PBC)	0.559	0.634	0.826	
Subjective Norm (SN)	0.452	0.301	0.278	0.850

Source: Field Work, 2016

With the Fornell Larcker criteria, the square root of the AVE should be larger than the correlation between the underlying construct and other constructs. Put differently, the AVE should be greater than the squared correlation between the underlying construct and the other constructs in question. For example, from table 4, the AVE for attitude (A) is 0.636. The square root of 0.636 gives 0.797, which is bigger than 0.585, 0.559, and 0.452, the correlations between attitude and intention, perceived behavioral control and subjective norms respectively.

Table 5: Discriminant validity from Cross loadings

	Attitude towards behaviour (A)	Intention	Perceived Behavioural Control (PBC)	Subjective Norm (SN)
ATT1	0.781	0.434	0.473	0.339
ATT3	0.875	0.564	0.481	0.373
ATT4	0.730	0.373	0.379	0.381
INT5	0.521	0.743	0.536	0.288
INT6	0.505	0.877	0.520	0.243
INT7	0.483	0.863	0.540	0.248
INT8	0.425	0.840	0.508	0.216
PBC2	0.453	0.563	0.864	0.207
PBC3	0.483	0.554	0.874	0.218
PBC4	0.456	0.446	0.732	0.276
SN1	0.380	0.211	0.212	0.825
SN2	0.392	0.291	0.245	0.849
SN3	0.381	0.254	0.246	0.876

Source: Field Work, 2016

Table 6: Heterotrait-Monotrait Ratio

	Attitude towards behaviour (A)	Intention	Perceived Behavioural Control (PBC)	Subjective Norm (SN)
Attitude towards behaviour (A)				
Intention (I)	0.731			
Perceived Behavioural Control (PBC)	0.757	0.782		
Subjective Norm (SN)	0.599	0.354	0.357	

Source: Field Work, 2016

From table 5, the indicators loaded higher on their corresponding constructs than other constructs. Thus, discriminant validity was achieved. Henseler et al., (2014) argue, however, that the Fornell Larcker criteria and assessment of cross-loadings are not sufficient to determine the discriminant validity of constructs. They proposed the use of Heterotrait-Monotrait ratio of correlations (HTMT) as a new approach to assess discriminant validity in variance-based SEM. In the HTMT, which is considered more robust, a final value

close to one shows lack of discriminant validity. In effect, discriminant validity will exist if value less than 0.85 (Kline, 2011) or 0.9 (Gold, Malhotra & Segars, 2001) is obtained. Thus, the smaller the HTMT ratio, the better.

IV. RESULTS

a) Respondents' Demographics

Tables 1 and 2 provide a brief description of the respondents' demographic characteristics.

Table 1: Age of Students

		AGE			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18 - 22	416	39.6	40.3	40.3
	23 - 27	530	50.4	51.4	91.8
	28+	85	8.1	8.2	100.0
	Total	1031	98.1	100.0	
Missing	System	20	1.9		
Total		1051	100.0		

Source: Field Work, 2016

The age breakdown is shown in table 1. The university is generally made up of students between the ages of 18 to 27. Thus, this table is a reflection of the age structure that is found in Ghana's tertiary institutions. From the table, 51.4% were between ages 23 - 27 because, in the third year of their studies, one can expect this development. In Ghana, most people enter Universities between ages 18 to 20, and that is why 51.4% fell in that category.

Table 2: Sex

		SEX			
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Males	582	55.4	64.7	64.7
	Females	318	30.3	35.3	100.0
	Total	900	85.6	100.0	
Missing	System	151	14.4		
	Total	1051	100.0		

Source: Field Work, 2016

From table 2, 582 of the respondents are males, representing 55.4%. On the other hand, we have 318 (30.3%) being females. Surprisingly, 151 (14.4%) respondents did not indicate their sex.

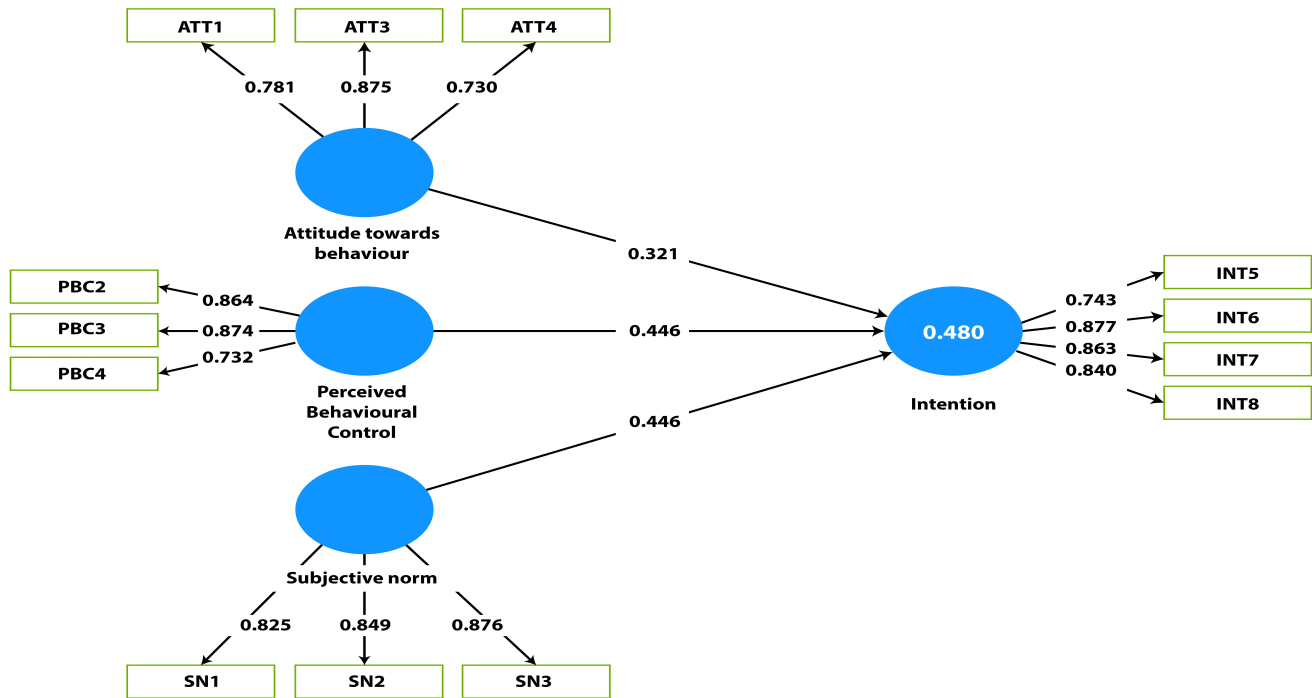
b) Attitude, Perceived Behavioural Control, and Subjective Norms among Respondents

Using 1,050 valid respondents, findings from the study showed that most students (83%) agreed that entrepreneurship as a career option would give them great satisfaction. As a result, 86.4% of respondents reported being determined to create their ventures in the future with 81.1% feeling optimistic about their chances of being successful. Therefore, it appeared that most students in our sample had a positive attitude towards entrepreneurship regarding their perceived level of satisfaction, determination to pursue entrepreneurial ventures and chances of succeeding as entrepreneurs. Regarding subjective norms, most of the students sampled perceived that family would be more supportive of their entrepreneurial engagement than colleagues and friends. While 77.6 % agreed that family

members would approve their decision to start a business, only 66.3% and 68.5% agreed that colleagues and friends respectively would support their entrepreneurial intentions. Concerning perceived behavioral control, a little above half of the respondents, specifically, 56.8%, 56.4%, and 57.9% agreed that entrepreneurship was a professional goal for them, they were ready to make any sacrifices to become entrepreneurs and had control over the creation process of a new firm respectively. Overall, findings showed high entrepreneurial intention among most of the respondents with about 72.7%, 75.3%, 81.2%, and 82.5% reporting not only to have a firm intention to start a business someday but also to have seriously thought about this, become determined to see it happen and willing to put in the necessary efforts to realize their dream to start their business and run respectively.

c) Hypotheses Testing

Hypotheses for the study were tested using the path analysis approach (See figure 2).



Source: Field Work, 2016

Figure 2: Path Model based on Ajzen's TPB

The path coefficients are the standardized beta of the independent variables. The bootstrapping procedure was used to test the significance of the path coefficients. The path coefficients show the direct effect of the independent variables on dependent variables in a path model. In table 7, the structural model path coefficients were depicted. These coefficients show the direction and strength of the relationship between the

cognitive factors of the TPB and intention. A unit change in the construct 'Attitude towards the behavior' for example, leads to 0.321 change in entrepreneurial intention. Similarly, a unit change in the perceived behavioral control leads to 0.446 change in the variation of entrepreneurial intention and finally that of subjective norms achieved 0.032 change in intention.

Table 7: Path coefficient and hypothesis test

	Coefficient	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Attitude towards behaviour (A) -> Intention	0.321	0.321	0.037	8.651	0.000
Perceived Behavioural Control (PBC) -> Intention	0.446	0.444	0.029	15.520	0.000
Subjective Norm (SN) -> Intention	0.032	0.033	0.026	1.207	0.228

Source: Field Work, 2016

The path coefficients were all positive; however, its significance was depicted by the p-values. The relationship between attitude and intention was positive and significant at 1%. Thus, the hypothesis (H₁) failed to be rejected. The relationship between perceived behavioral control and intention is also positive and significant at 1%, consequently, the hypothesis (H₂) also failed to be rejected. However, the relationship between subjective norm and intention was positive but not statistically significant.

The coefficient of determination (R² value) is a measure of the predictive ability and accuracy of the research model. The constant of the R-square depicts the combined effect of the exogenous latent variables on the endogenous constructs. In other words, the R² value shows the amount of variance in the endogenous construct explained by the exogenous constructs. In table 9, the adj. R² of 0.479 shows that attitude, perceived behavioral control and subjective norms jointly contribute to 0.48 (p<0.01) variance in intention.

Table 8: R-Square

	R-Square	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Intention	0.480	0.481	0.029	16.495	0.000

Table 9: Adj. R-Square

	Adj. R-square	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Intention	0.479	0.479	0.029	16.397	0.000

Source: Field Work, 2016

The F-square (f²) represents the size of the effect of each of the exogenous constructs (attitude, subjective norms and perceived behavioral control) on the exogenous construct. In table 11, the effect size of attitude, perceived behavioral control and subjective norms are 0.117 (p<0.01), 0.263 (p<0.01) and 0.002

(p>0.05) respectively. The test of whether the size was small, medium, and large is guided by Cohen's (1988) threshold for interpreting effect size. Consequently, the effect size of attitude (ATT) was medium, that of perceived behavioral control (PBC) was big and subjective norm (SN) was small.

Table 10: F-Square

	F-Square	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Attitude towards behaviour (A) -> Intention	0.117	0.120	0.030	3.841	0.000
Perceived Behavioural Control (PBC) -> Intention	0.263	0.262	0.040	6.507	0.000
Subjective Norm (SN)-> Intention	0.002	0.003	0.003	0.478	0.633

Source: Field Work, 2016

V. DISCUSSION OF RESULTS

The main purpose of this study was to assess the impact of a university-wide entrepreneurship course

introduced at the University of Cape Coast on the entrepreneurial intentions of non-business students using the theory of planned behavior. Results indicate (as shown in Table 7) that there was a significant

relationship between attitude ($\beta = 0.321$, $p < 0.01$) as well as perceived behavioral control ($\beta = 0.446$, $p < 0.01$) and entrepreneurial intentions; while the subjective norm dimension ($\beta = 0.032$, $p > 0.05$) showed a weak positive relationship with the endogenous construct, entrepreneurial intentions. These mean that students generally demonstrated strong positive attitudes and perceived behavioral control which translated into stronger entrepreneurial intentions. According to the study perceived behavioral control was found to have the highest impact on intentions and as Maes et al. (2014) explain, these include internal control beliefs which relate to the personal capabilities of a person (self-confidence, creativity and risk-taking) while external controls linked to situational control. The notion that attitude and perceived behavioral control is a good predictor of entrepreneurial intentions, as found in this study, mirrors findings in other studies conducted among students in other contexts (Souitaris et al., 2007; Shook & Bratianu, 2010; Mumtaz et al., 2012; Naia et al. 2017). Further, while Indirti et al.(2010) suggest that students' attitude, behavior, and knowledge tend to stimulate their intentions and willingness to start a new venture in the future, Geissler & Zanger (2011) in their review regard attitude as a strong and reliable predictor of entrepreneurial intention.

The generally weak influence of subjective norms on entrepreneurial intention is not surprising. This is because, studies by other researchers on the topic have found either a weak and non-significant positive relationship like in our case (Stone, Jawahar, & Kisamore 2010; Iqbal, Melhem & Kokash, 2012), a negative correlation (Shook & Bratianu, 2010) or no relationship at all (Krueger, Reilly & Carsrud, (2000). The inconsistencies in the significance of the subjective norms variable may be because a part of the measurement items that measure the variable is already present in the desirability of undertaking a particular behavior variable (Susetyo & Lestari, 2014). To this end, Shook & Britiany (2010) explain that such non-significant relationship results between subjective norm and entrepreneurial intention may be due to specific characteristics associated with transitional and post-communist economies. Nevertheless, their argument is opposed by Naia et al. (2017) who report similar results but in a market-based economy with no history of communism. Thus they suggest that factors leading to these results are embedded in the individual respondents who may have a high locus of control that makes them not easily influenced by what society thinks. It is important to note that in our case, all of these reasons could apply. Overall results from the path model shown in figure 2 were significant, and the hypothesized antecedents (attitude, perceived behavioral control, subjective norms) explain 48% of the variation in entrepreneurial intentions.

VI. CONCLUSION

The purpose of this study was to examine the impact of the entrepreneurship education on the entrepreneurial intentions of non-business students of the University of Cape Coast. From the literature review and based on the Ajzen (1991) Theory of Planned Behavior, three research hypotheses guided the study. Findings that attitude has a positive relationship with entrepreneurial intention suggests that the approach of the University of Cape Coast to focus its entrepreneurship program for non-business students on building entrepreneurial mind-sets is laudable. However, although findings from the study show that perceived behavioral control have the highest impact on entrepreneurial intention, the current program for non-business students does not aim to teach the development of internal control beliefs and personal characteristics that are compatible with entrepreneurship. Overall, the results revealed the introduction of the entrepreneurship course had created the required behavioral intention in students to start a new venture in line with the planned behavior theory. Through the knowledge gained from the course, students had reignited the motivation and reshaped their perception of entrepreneurship. Based on the Theory of Planned Behaviors and the results obtained thereof, entrepreneurial intentions of students will eventually result in venture creation behavior. However, for this entrepreneurial intention to be strong enough to transition to entrepreneurial activity, it is recommended that in-class activities aimed at fostering the development of personal characteristics such as self-confidence and risk-taking propensity should be part of the delivery of the program.

This study contributes to the literature on entrepreneurial education and intentions of students in the Ghanaian tertiary education. It also serves as a source of reference for similar studies to be replicated in other universities who may have introduced entrepreneurial education to non-business students for the first time. The study also provides policy-makers a step to reducing graduate unemployment. Thus, introducing entrepreneurial education in all higher institutions will eventually increase graduates entrepreneurial intentions with the right policies and systems to support graduate start-ups.

The study sampled only non-business entrepreneurship students of the University of Cape Coast because it was a novel course introduced to such group as compared to the business students who already offered the entrepreneurship course. The questionnaire was administered after the students had gone through a semester course of entrepreneurship.

Future research could look at a comparative study on entrepreneurial intention between the business and non-business students. A further research could

also do a pre-assessment of the students' knowledge and entrepreneurial intentions and another after they have gone through the course to give any distinctions in attitude change if there be any.

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The Quest for One-Ness: An MNE's Journey

By Joel Bigley

California Baptist University

Abstract- Customers of multinational enterprises (MNEs) exist almost everywhere. Cross-border B2C e-commerce is expected to double by 2022 according to Forrester Research. How do MNE's efficiently leverage their brand in a uniform front across products and geographic markets? How do they assure that the culture behind the brand looks the same to a customer regardless of where they engage the company? The author shows how a one-ness strategy was applied in an MNE case study. The author extracts twenty propositions from the findings in this case and ultimately guides a discussion on an efficacious unified culture. Absent this understanding, the risk of revenue loss is enhanced significantly.

Keywords: *process integration; one supply chain; global strategy; one firm; business process management; synergy.*

GJMBR-A Classification: *JEL Code: M10*



Strictly as per the compliance and regulations of:



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Abstract- Customers of multinational enterprises (MNEs) exist almost everywhere. Cross-border B2C e-commerce is expected to double by 2022 according to Forrester Research. How do MNE's efficiently leverage their brand in a uniform front across products and geographic markets? How do they assure that the culture behind the brand looks the same to a customer regardless of where they engage the company? The author shows how a one-ness strategy was applied in an MNE case study. The author extracts twenty propositions from the findings in this case and ultimately guides a discussion on an efficacious unified culture. Absent this understanding, the risk of revenue loss is enhanced significantly.

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I. ONE-NESS

The challenge for many companies, global, local or glocal, is presenting themselves to customers as if they were one company. Such a presentation meets the need of customers who have this expectation (Baron & Harris, 2008; Carù & Cova, 2003; Edvardsson, Gustafsson, & Roos, 2005; Gentile, Spiller, & Noci, 2007; Meyer & Schwager, 2007). The idea of one-ness poses a significant challenge in diverse organizations. On the other hand, there is power in having one brand that represents a series of services. Collective brand power is a valuable asset (Arvidsson, 2005; Hatch & Rubin, 2006). These companies have one quality mantra, one service culture, and even a one-stop-shop where customers can select what they want. Challenges occur on the operational and culture side of the organization. Many initiatives to integrate businesses and consolidate the way employees work together have failed. Integrating processes in a global supply chain is challenging and capital intensive. And, efforts that are meant to unify and align employees are challenging in a dynamic business environment (McAdam & McCormack, 2001).

Integration efforts have been able to look at the functions of a company and align them towards a singular goal. In some cases, if the distinct parts do not have to be different, they can be consolidated. A consolidated organization can combine flexibility and strength. It takes less effort to produce an acceptable deliverable. A less fragmented organization can bend and twist to meet the changes in the environment. The strain from the need for adaptation is then distributed through the organization rather than being concentrated in one area where failure is more likely. Performance can

then be optimized as existing resident elasticity can be exploited (Gunasekaran, Lai, & Cheng, 2008; Gosling, Purvis, & Naim, 2010; Swafford, Ghosh, & Murthy, 2006).

Oneness can help a company dominate a market of interest or penetrate a new sector. It is nimble, even though it has the power of a large organization. The global supply chain gives it reach. Oneness was researched in this study using the context of a multinational organization with a country-spanning supply chain. A one-ness initiative was initiated to align the firm with opportunities for the continuous realization of growth synergies. The case company is a global value chain consisting of a few dozen locations, several on each continent. Regional companies have a degree of autonomy around their local markets, but some clients are multi-regional, and collaboration between units is needed to serve them globally. An issue in one location impacts the global relationship. Furthermore, global clients have initiated one-ness initiatives expecting the same results as the case company experienced. Vendors and industry organizations have done this as well. The case company is in a position where they are surrounded by entities that have already moved in this direction.

The case company's managers unanimously adopted a scalable organizational design that optimized decentralized collaboration while providing guidance over all functions. The strategy of the case company is to outperform competitors, exceed financial performance targets, and grow the company into addressable markets. Together with corporate guidance, functional leaders endeavor to expand the company's market presence through superior strategic positioning and operational excellence. Location leaders strive to position their businesses in attractive markets with sustainable growth, high earnings potential, and with low volatility. Innovation, a global network for production, world-class performance, and a leading technical capability drive the achievement of operational excellence. Product leaders leverage and develop cross-business synergies with product lines. Continuous alignment allows for the realization of efficient synergy, product performance, and knowledge sharing. Support leaders enable operational efficiencies through systems and infrastructure. Growth requires that systems be modified to meet new client needs. Increased throughout demands infrastructure capability. Infrastructure continuously evolves as older equipment achieves end-of-life. Additionally, when new workflows are built the may demand workflow capability changes.

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Client leaders have relationships with clients that may span multiple facilities or be just in one location. The responsibility of these leaders is to exploit the *wallets* of clients in the most profitable scenario possible. All of the functions in the organization are linked, requiring a high degree of collaboration for success.

The case company has an established and continuously evolving portfolio of products and services. Megatrends affect choices by clients and end users; however, it is necessary that the case company be proactive in development decisions to leverage as much of the product life - cycle as possible. Furthermore, megatrends, affect strategic decision making to optimize profitability potential in all business units. Operational excellence enhances the value of products and services and supports higher pricing than competitors. To a client the product quality is critical; however, the arrival of that product, as intended, to the right destination, through the correct method, in the right quantity, on time, and with an accurate invoice on time are also aspects of the overall product. The experience that the client had while ordering their last item will be their current impression of the company. This impression of service is a part of the product and influences the client to order again from the case company. People excellence focuses on human resource talent in use. The current and evolutionary level of talent guides recruiting, personal improvement plans, succession planning, and membership in the talent pool. Corporate excellence relates to best-in-class governance through direction and support.

The One-ness initiative was introduced to focus spreading excellence across locations while taking into consideration the overall scalability of the organization. It was not desirable to scale until the appropriate foundation was in place. Excellence in performance and entrepreneurship were already deeply established in the culture and continued to evolve. With this in place, there was an opportunity for the MNE to rapidly scale the organizational to achieve growth synergies. It was also an opportunity for the corporation to exploit further the one-ness that had already been accomplished in the case company. This initiative aims to promote profitable growth through a variety of sales strategies designed to increase market share, market coverage, and market differentiation. Products and services are designed to solve client problems regarding profitability.

The critical aspects of the business drove the strategic initiatives. Growth stagnation had settled in and the company's expansion opportunities needed to be exploited. The market was shifting and, it was important that the corporation was not left behind. The case company and the corporation operate within a market that has intense competition. Product commoditization occurred at a rampant pace, reducing life-cycle earning potential and the ROI on R&D investments. Competitors had strong growth aspirations and were willing to

compromise price in order to acquire some of the addressable market. Additionally, some of the markets that the company operated in had become saturated and the life-cycle of some of the legacy, money-making products had peaked.

The company's clients became annoyed by the lack of coordination in sales and operational efforts. Not only were sales efforts uncoordinated, but clients were able to get one company location to give them better pricing than another. Internal price wars damaged rate structures and profitability potential. The company sales effort was restructured to include three aspects; (a) winning new customers, (b) harvesting as much as possible from existing customers across all product lines, and (c) managing service excellence. The objective of the first aspect was to penetrate existing customer silos and win new clients within each line of business. The intended accomplishment of the second was to expand revenue opportunities with clients with whom the company already had a relationship. In some cases a client silo had not been penetrated; however, the relationships with adjacent silos could be exploited to get into the new spend. Cross-selling initiatives were enabled by a client resource management system (CRM) that was deployed to record prospects in the sales funnel and lead sharing. Existing customers were experiencing rapid changes in a dynamic market. Clients were being restructured internally, the complexity of products was increasing dramatically, the security landscape was becoming significantly more intense, and disruptive technologies related to products and workflows were challenging existing paradigms. Clients were hungry to learn about these changes. It was necessary that the company help its clients deal with their revenue challenges through products and services. They demanded solutions and advice, and this needed to be given by one voice without conflicting information. The company could leverage this strategic concept and the opportunity to increase its value to clients and to shareholders.

The case company leveraged integrative mechanisms to promote its one-ness initiative. A strategic leadership team made up of leaders was given the task. Spreading products across locations was a quick win, it made sense to start with this team. This team had executive sponsorship and support. Each of the leaders had extensive experience in the industry and was well connected. Similarly, the executive sponsor was also well connected and had purview over a significant domain of support and operational areas such that the one-ness initiative could be realized. It was believed that when the company experienced one-ness internally that this could be seen and leveraged externally through sales initiatives. It was also believed that if one-ness was not achieved internally that end-to-end sales initiatives would be very challenging to implement, as these

initiatives demanded a one-ness in execution to be profitable and sellable.

II. QUALITY OF THE RESEARCH

Creswell (2014) describes validity in qualitative research as being the determination of whether the findings are accurate from the standpoint of the author, the participant, and the readers of an account. In this case, language and meaning are the data. Creswell (2014), in parallel with Lincoln and Guba's (1985) approach, offers qualitative researchers eight possible strategies for checking the accuracy of findings; triangulation, member - checking, rich descriptions, clarification of bias, the use of discrepant information, prolonged time in the field, peer debriefing, and the use of an external auditor. The author selectively used these strategies to ensure data validity with a focus on triangulation, peer debriefing, and member checking.

Endogenous validity refers to the validity of established causal relationships (Yin, 1994; Lamnek, 1995) or the internal logic of the research (Punch, 1998). By establishing a clear thematic focus that guided the case selection, abstracting and comparing, conducting peer reviews of causal relationships, and by having an open and comprehensive explanation building validity was achieved. A thematic focus was evident in a clear definition of an overarching research theme (cross-unit synergies), a narrowing research focus (operative synergies), and a specific research question (the sustainable realization of growth synergies leveraging a one-ness strategy) along with a compatible case selection in which the constructs of interest could be discovered. Continuous abstracting and comparing (Strauss & Corbin, 1990, 1996) occurred as the author continuously compared data sets to build higher order constructs, preliminary results to emerging data to confirm or refine results, and observed causal patterns within the existing literature. These comparisons improved the validity of causal relations (Yin, 1994). Peer reviews of causal relationships were discussed with research colleagues. Additional perspectives were captured and tested based on experience in the field. These additional perspectives also enabled the validation of internal consistency and theoretical relevance of the author's arguments. The final technique for internal validity was through the open and comprehensible building of explanations and causal relationships. The reader could reconstruct the causal relationship because of the way that the results were documented (Mayring, 1996). Openly, the author indicated initial ideas, deducted assumptions, and challenged potential inconsistencies.

Exogenous validity refers to the generalizability of research results critical for robust theory development (Sutton & Straw, 1995; Weick, 1995) and depends on the research approach (Yin, 1994). Single case study empirical findings are difficult to generalize. Yin (1994)

emphasizes that case studies do not allow for statistical generalization. More specifically, it is difficult to make inferences about a population based on empirical data collected in a sample. While issues of generalizability from case studies are severe (Denzin, 1989; Yin, 1994), single-case studies are recognized to be substantial from an evolutionary perspective (Stake, 1995). Single case studies can also provide new ideas and new thinking paradigms. They can help modify existing theories by exposing gaps and helping to fill them. There are several facts about this study that support the author's conclusions that the findings and propositions will be at least somewhat generalizable. General theoretical relevance of the research can be confirmed as being present in existing literature (Eisenhardt, 1989). The findings were confirmed through consultation with participants, who are operationally capable with varied experience in the industry, suggesting the potential transferability of the claims. Finally, the findings were somewhat generalizable due to the continuous comparison of similarities and differences in case items across different levels of analysis.

Reliability refers to the possibility that researchers can replicate the research activity and produce the same findings (Eisenhardt, 1989; Yin, 1994). A challenge for this replication is the attribute of qualitative research, in that it is bound to the context in which it is conducted (Lamnek, 1995), including time. The reader can draw their own conclusions from reliable qualitative studies when sufficient information is presented (Yin, 1994). The author attempted to ensure reliability through the explicit disclosure of the research design, including a detailed description of the research process, case selection criteria, interview guide, and methods for collecting and analyzing empirical data.

III. DATA AND ANALYSIS

The purpose of this qualitative phenomenological research study, using Moustakas, (1994) modified van Kaam method, was to explore the real-time experiences of stakeholders, or co-researchers, as they lived and influenced events occurring around them. One-ness is an evolutionary experience (Freeman, 2000) that may involve exerting influence, letting go, and redirecting energy and attention (Depraz, Varela, & Vermersch, 2003). This one-ness also includes being present physically and mentally in daily life. Stakeholders have to anticipate events, make sense of existing environments, and exert influence over future trends. Weick (1995) suggests that sense-making is a retrospective cognitive process that explains unanticipated events. He also suggests that activities in a socially-created world both support and constrain action. Weick, Sutcliffe, and Obstfeld (2005) later suggest that individuals form both assumptions and conscious anticipations of future events. By examining sense-making and the development of

mental models through actual lived, shared experiences, this study captures the subjective processes that have been largely ignored in the context of the connection between organizational design and growth in a multi-unit firm. Using the experience of stakeholders, the author presents a conceptualization of how individual participants in this study made sense of their lived experience. This sense-making was an ongoing process for participants as they refined their understanding of lived experiences and established new equilibriums.

Each section included individual textual descriptions as well as composite descriptions concisely oriented and illustrated in a theme map structure. Moustakas (1994) suggested that the integration of textual and structural descriptions into a composite description, such as a relational table, is a path for understanding the essence of an experience. The composite description is an intuitive and reflective integrative description of the meanings and essences of a phenomenon, of which the entire group of individuals is making sense. The participants create meaning through their awareness of the environment, reflection on their experiences, consultation with others, focused response to an inquiry, and iterative refinement to these inquiries.

a) *Coding*

An interview protocol with specific questions oriented in a sequenced schema facilitated data collection. Volunteers were solicited as participants from a pool of leaders based on a willingness to share information about the transformation of the case company division. Each volunteer co-researcher participated in the changes personally. Following each question, the participants' response was determined to be linked to the question asked and was determined to be meaningful before continuing. An answer could trigger a clarifying question, or a question formed to solicit a more fulsome answer if needed. The additional information modified the answer and once again was determined to be fulsome or not. The data was added then to the data sheet and coded. Sub-code themes also emerged from the data and were grouped by code and sub-code. The data was surveyed by the author, who, due to personal experience, was able to apply an *analysis for good* (ANOG). To reduce the noise in the data and ensure completeness and clarity slight modifications were made as needed. These modifications were accomplished by consolidating like data points and simplifying others by stripping out noise and redundancy in the answers. The data was then re-sorted and generalized through categorizing. A pivot-table was used to extract themes in the wording. The curated raw data was then posted in a table. In some cases most of the themes were unique, in which case a table was not used. From this data, dependencies, relationships, and the sequence of events were

determined and organized into a theme relationship map. Occasionally the data collected appeared as though the participant was confused about the question. When this happened the author followed up with the participant and then added the newly acquired information to the raw data previously collected.

The raw data was collected from each participant for each data domain and sub-domain in the sequence in which it is presented to promote a progression of thought. Patterns that emerged in the data are presented as textural responses (what happened), structural responses (how did it happen), or composite descriptions (what the group experienced). Data was interpreted into theme patterns. These patterns became concise propositions or findings from the study. Data items that referred to individuals, functions, line of business, locations, systems, or company names were obfuscated, eliminated, or given a pseudonym. The propositions, or findings, were formed and listed numerically. Within each proposition, a two-word summary was formed along with a statement that sums up the finding. For example, a central theme, norm strategy, or trigger may have emerged from the data as a result of coding. This data could then be categorized or filtered through the constructs being discussed that may include the strategic frame, product strategies, or a narrowed scope as examples. These constructs were the beginning of the theme map, or the outermost layer. The layers could then be elaborated on by breaking the outermost layer into sub-layers until it was reasonable to stop. The theme map was created to better describe the themes in the data and to show relationships and sequences between unique data items.

b) *One-ness findings*

The study began with the collection of 61 ways that the corporation was not experiencing one-ness. These ways are listed in the table below. A poll was used to collect this data, a root cause was determined, and a remedy for the lack of one-ness was listed.

Table 1: One-ness themes

Attributes of a Lack of One-ness	Count	Root Cause	Remedy
Training capacity availability and uniformity	18	Lack of a centralized university	The company university
No end - to - end (E2E) rejection tracker	11	Multiple systems/methods for tracking	Title base rejection tracker
Disparate logistics groups	10	Fragmented logistics resources	Consolidate management of logistics
Warehouse proliferation	10	Multiple warehouses	Warehouse optimization strategy
Lack of capable support for infrastructure	6	Fragmented support for infrastructure	Centralized support for infrastructure
Lack of E2E version control	6	Multiple systems/methods for tracking	Common system (ERP)
Non-collaborative growth synergy strategy	6	Multiple agendas, lack of coordination	Strategy consensus at upper levels
Variable ratio FL/FT per location	6	Variable methodologies	Analysis and recalibration
Varied software development process	6	Disparate processes	Deploy common method/consolidate
Lack of infrastructure management	6	Multiple agendas	Consolidate management of infrastructure
No synergistic consolidations	6	Lack of coordination, strategy	Assess opportunity and exploit
Non - centralized maintenance of equipment	5	Multiple approaches	Hardware inventory system
No collaborative execution	5	Lack of coordination	Lack of trust, reward system
Unconsolidated billing	5	Disparate entities	Consolidate management and optimize
Unconsolidated storage of assets	5	Disparate locations/methods	Assess, consolidate, purge
Unconsolidated ingest of assets	5	Disparate locations/methods	Strategy to route to one point
Unconsolidated shipping & receiving	5	Disparate locations/methods	Strategy to route to one point
Continuous improvement is not executed timely	5	Disparate methods	Adopt a single process
Data architecture standards are varied	5	Multiple agendas	Consolidate management and standard
Financial reporting - late or hard to comprehend	5	Single understandable timely packet	Direct finance to do so
Hardware inventory unavailable	5	Lack single system	Hardware inventory system
Lack of parts centralization	5	Not registered in single system	Hardware inventory system
Lack of resource redeployment process	5	Not registered in single system	Hardware inventory system
Varied or no Quality Management System	5	Disparate systems/agendas	Consolidate into one QMS
Varied or no Security Management System	5	Disparate systems/agendas	Consolidate into one SMS
Lack of skill synergy exploitation	5	Siloed businesses	Assess and consolidate, strategy
Uncoordinated software licensing	5	Not registered in single system	Hardware inventory system
Not standardize best practices	5	Multiple agendas	Singe performance excellence leader
Uncoordinated support contracts	5	Not registered in single system	Hardware inventory system
Disparate workflow management systems	5	Disparate systems, if any	Consolidate on ERP
CRM not uniformly utilized	5	Disparate systems, if any	Consensus on participation by upper management
Lack of billing consolidation/standardization	3	Siloed businesses	Consolidate billing under one team
Sub-optimal P&L grouping	3	Lack of appropriate grouping	Change to optimize profitability
Do not bill the same customer similarly	2	Siloed businesses, multiple forms	Consolidate billing under one team
Disparate business system	2	Disparate legacy systems	Consolidate on ERP
Unfair intercompany rates	2	Disparate methods, if any	Consensus on single method by upper management

High level of intercompany research on issues	2	Lack of coordination	Directive by upper management
Unmerged service lines	2	Lack of coordination, interest	Set strategy and execute
No agnostic escalation point	1	Multiple strategies, if any	Determine and communicate
Lack of business communication	1	Siloed businesses	Set effective communication strategy
Un - coordinated compensation system	1	Disparate legacy systems	Assess and set new system
Cost does not follow revenue	1	Multiple methods for mapping	Gap analysis, close gaps, establish norm
No cross-divisional incentives	1	Siloed businesses, P&L protection	Establish incentives, reward system
Lack of employee development	1	Multiple agendas, if any	Effective development strategy
Unfair end-to-end pricing	1	Lack of coordination	Coordination between sales teams
Conflicting initiatives	1	Lack of coordination	Coordinated strategies
Dysfunctional intercompany process	1	Lack of coordination	Consensus on single method by upper management
Inconsistent invoicing choices - line items	1	Lack of common perspective	Singular strategy, execute
Multiple invoices on the same purchase order (PO)	1	Lack of mature system	Singular billing methodology, standardization
No "self-interest" policy	1	Lack of coordination	Document and communicate revenue recognition policy
Lack of offshore exploitation	1	Lack of coordination	Singular strategy, execute
One business profits at the expense of another	1	Lack of coordination	High level coordination preserving self-interest of BUs
Sub optimized overall bandwidth capacity	1	Lack of coordination	Singular point of coordination
No org structure for same products/services	1	Lack of vision	Establish structure and deploy
Lack of pricing strategy	1	Lack of coordination	Singular strategy, execute
Rate card misalignment	1	Lack of coordination	Singular strategy, execute
Variable recruiting practices	1	Multiple agendas	Singular strategy, execute
Shrinking margins in BUs	1	Lack of coordination	Profitability initiatives, execute, measure
Lack of strategy communication	1	Lack of effort	Deploy effective communication strategy
No unified performance metrics	1	Lack of coordination	Singular reporting through QMS
No unified quality metrics	1	Lack of coordination	Singular reporting through QMS
Sum	230		
Count	61		

The 61 themes that emerged from the data do not create an exhaustive list; however, they begin the discussion about where the opportunity is concerning achieving one-ness and also briefly outlines some steps that can be taken to move in the right direction. As these steps are taken, and the gap is closed, they establish momentum for the evolutionary establishment of a one-ness that clients will benefit from as the case company becomes a more effective solutions provider. Below, the 61 themes were broken down into 13 theme categories, including a description of the issue and the remedy, as collected from the participants.

- Knowledge Management
 - The availability of training materials was limited. They had not been established in a format that was fulsome and standardized. No mechanism was in place to make this information available to all

- locations. Clients expected that all of the company facilities would function similarly within the scope of a given set of tasks. When clients saw that the methods were different, they equated the company locations to being different vendors. This confusion made the end-to-end initiative much more difficult to sell. Internal locations wasted effort discovering and documenting processes that already had documentation.
- A company university (MU) was created and implemented. It included a prescribed methodology and format for creating content. Curriculums were developed regarding processes that included a means for comprehension measurement. These materials, along with general documentation, were made available worldwide through a knowledge base that hosted the university and a single coordinator that administered the system.

- Quality Management
 - The maturity of the quality system varied from BU to BU. The system included BU workflow reliability and the measurement of that reliability level. The measurement would have been possible if a rejection tracker had been available end-to-end. The client wants the vendor to process a project that is named. The project has a large number of deliverables in a variety of formats. Configurations throughout the global supply chain are subject to progressive invoicing and configuration yields. When a client wants to know what happened within a configuration, they could be talking to an isolated vendor, as there is a lack of uniformity in the rejection tracking and a corrective action process does not exist. Additionally, the ability to continuously improve the process is not uniform.
 - A quality management system was deployed to control the quality process in a centralized context. This system included a single document that outlines our quality strategy, a single document that records measurements regarding all process yields, documents that cover quality system principles, and documents that include work instructions and specifications against which operational quality are compared.
 - A robust and mature quality system existed but was not applied across the end-to-end supply chain. This gap is a force against the exploitation of this type of sales opportunity. The lack of a quality system implies that a culture of reliability, a standard for performance, a method for a quality system, and guiding documentation has been applied across the organization in an inconsistent way. This variability is visible when clients investigate issues encouraging a lack of confidence in the corporation' ability to perform the tasks that clients give to them. Subsequent orders may be diverted or reduced.
 - All business units in the corporation came under one quality management system (QMS). This system included a quality manual, quality system documents (QSDs), management review (MR), and work instructions (WIs). This system set the tone for quality performance regardless of the product or service. From a growth perspective, the quality manual influenced the introduction of new products, technologies, and expansions in capacity. The QSDs influenced aspects of the workflow that they applied to establishing a united quality approach regardless of location. The MR included a unified set of metrics for all like workflows. It included performance targets and corrective action information that would lead to the closing of the gap. The relative measure of performance encouraged a "push" or "pull" strategy for information flow. A business unit that was performing very well would share their knowledge and transfer talent if needed. The work instructions (WIs) documented how tasks were performed. These documents, made available worldwide, allowed all locations to standardize on best practices. Knowledge sharing accelerated performance improvements and allowed any location to perform tasks with a high degree of reliability quickly.
- Various business units, some of which have similar workflows and products, did not have quality performance metrics. In some cases, the metrics existed but were different or were calculated differently. This lack of standardization made it difficult to assess performance levels and know where to apply energies for the mitigation of vulnerabilities.
- The remedy was singular reporting through one management review. The review included metrics for all businesses, including their definition and the method of calculation. These metrics were applied across all applicable locations and workflows. They were used to assess where there was an opportunity for improvement. Quality performance was a significant market differentiator that led to the awarding of additional work from clients. Sensitive work products that had tight delivery requirements were especially sensitive. Once the client could count on the company because they were easy to work with, they would tend to award work even at higher prices. This trust was validated in client survey information. "Our jobs are made so much easier based on the performance delivered by this team." (CS67) Internal costs at the client were higher when they dealt with a vendor who could not "figure out" how to make difficult projects easy. This cost performance led to better profits due to higher price points.
- Asset Management
 - A variety of divisional and sub-divisional groups managed logistics. Each group had a different perspective on how logistics should be managed. The level of excellence also varied as they had not standardized best practices. When a client wanted to know where an asset was or how it was tracked, they received a variety of answers from locations within the same company.
 - The unification of practice came from organization integration. The leader was able to push practices worldwide to mitigate risk and vulnerability. The company was able to answer asset and logistics management questions in a singular way when a client RFP (request for proposal) was issued. This ability to answer consistently encouraged confidence in the established one-ness. The deployment of mature practices mitigated incidents

- that otherwise would have discouraged clients from using the company's services. These practices mitigated cost, enabling better profitability as well.
- Assets were stored in a myriad of locations. Each location was managed differently and was in a different state of integrity due to asset tracking. The physical environment in which the assets were kept also varied significantly, to the point where the condition of the facility could damage the asset. This damage could happen through water damage or a lack of temperature controls for example. When a client wanted to know where their assets were, they did not want to hear that their assets were scattered in different locations, some with asset tracking capability and others without.
 - The consolidation of locations into three worldwide regional storage locations helped to concentrate inventories. Cycle-counting practices assured the integrity of the inventory as seen by very high levels in count accuracies. If a client asked for an asset, it could be quickly located and made available. If the operation needed an asset, the same thing would happen. The consolidation of vaults reduced complexity and increased the ability for the vaults to serve internally to operations and externally to clients. The consolidation also helped with cost synergies, thereby reducing cost and improving profitability.
 - Assets are typically ingested or digitized, making them digitally available on storage when they are received. Access to digital storage is not provided to operations, slowing their ability to exploit the assets through availability.
 - Digital storage came under centralized control. Previously, storage was isolated to business units and hoarded for spike capacity requirements. A shared solution increased utilization and made capacity available to all through sharing. When there was a spike, the storage was reconfigured temporarily to allow for the volume requirement. When capacity needs shrink, storage capacity was reduced.
 - Asset storage charges were applied to some clients but not to others. Assets were requested to be returned soon after their use when clients were charged for storage, their. Clients could take advantage of free secure storage for years when they were not charged for asset storage. The majority of the assets had not been touched in more than three years based on last movement aging reports.
 - Inconsistent rates for storage encourage less profitable behaviors due to storage costs. If storage was free, then clients were prone to use it, bloating inventories. They were not motivated to take their assets back, as this would transfer costs to them. The cost of storage eroded profitability possibilities.
- A unified purging program that applied pricing to storage was installed. This program encouraged behaviors that included payment, purging, or the destruction of assets. The resultant actions improved profitability.
- A consolidation of shipping and receiving by region allowed for consolidated courier use and shipping efficiency. It also allowed the client to have a singular "ship to" address, reducing complexity. These assets could be received and made available to operations based on an SLA. Feedback to clients provided information relative to the pre-qualification of the asset within an SLA as well.
 - The consolidation of logistics services enabled a centralized management structure based on best practices. All clients received similar service delivered by one pool of drivers in similar looking vehicles. Tracking capabilities allowed for performance monitoring. Scorecards on service level agreement (SLA) performance inspired confidence from clients. This confidence typically led to the awarding of work. The pooled resource allowed for better utilization improving cost per delivery performance levels, and profitability.
 - Infrastructure
 - Decisions about local infrastructure components resulted in the use of incompatible components in the global supply chain. Disparate components increased training requirements and service or troubleshooting complexity. The use of a variety of component types hampered scalability and created a larger dependency on service organizations.
 - Centralized control of the purchasing process allowed for standardized component purchasing based on workflow use and capacity needs. The reduced complexity ensured the best performance possible based on a total cost calculation. It enabled component redeployment possibilities, making locations more nimble for quick capacity expansions. These measures increased predictability, stabilized capacity planning, enabled growth, and reduced costs. "Most of the divisions do [function, and] have their own teams doing this differently versus a [centralized] team that optimizes [capability]." (One-ness49)
 - The infrastructure is managed with inconsistency. Outages are more complex to troubleshoot than they would be otherwise. End-of-life issues become apparent when different equipment refresh philosophies are applied. The increasing number of surprise outages jeopardized capacity-related dependency on the network.
 - The attention of infrastructure teams to infrastructure uptime is critical to business continuity, a contractual expectation of clients that includes recovery times. Breaches can incur penalties or the

removal of work. A management culture that has the will to beat uptime metrics is less costly if the ability to troubleshoot is encouraged by similarities in component usage. A single event at a competitor can redirect work to a more reliable team, enhancing profitability. Having a simplified and optimized workflow design improved uptime due to component interchangeability, minimized troubleshooting time, and a reduced need for training.

- Equipment maintenance procedures are redundant and not unified. These dissimilar procedures result in additional training efforts. The dynamic market and the need for rapid technical evolution make it necessary to simplify and optimize procedures regardless of geography. This simplification is even more important in a location agnostic capacity model.
- The application of a unified, centralized, predictive maintenance program improves the uptime of equipment. Unscheduled outages will reduce capacity expectantly and inhibit the shipment of products on time. On the other hand, a mature and predictive maintenance capability will create competitive advantages through equipment availability. Simplicity makes it possible for staff to travel to any location to resolve problems. Replacements and new build-outs are also easier and predictable.
- Workflow Management System
 - Disparate workflow management systems result in the lack of suitable configuration, version tracking, and control, which could lead to a failed delivery. This issue is especially critical for a project that utilizes a large portion of the supply chain and extends beyond a single division. "A common system would go a long, long way towards unifying the different companies... all our disparate systems create inefficiencies and an inability to present a unified front to ourselves let alone the customers." (1NS146)
 - A system unification initiative led to a system consolidation roadmap. Operators were then able to go to one system to get the information that they needed. Their effort to enter information was reduced through data sharing. Asset configurations were shared rather than recreated. Clients who had access to the system experienced end-to-end transparency and ease of use. This complexity reduction accelerated workflow throughput and reduced system management and enhancement costs.
 - Many of the comments that emerged from the data related to systems. The ability to lead change is a core competency in an MNE (Burnes, 2004; Mitroff, 2001). Systems that impose workflow controls, track the progression of work, and provide data for review

and analysis enable the monitoring of performance. Within the end-to-end supply chain, a variety of systems are in use. This usage may be due to acquisitions and a subsequent lack of integration. It may be due to unique requirements that triggered a development or purchase due to isolated perspectives. This usage may also be due to a lack of awareness that other systems exist that could perform the work. Regardless, disparate systems do not share information well, if at all, and organization evolution is slowed as a result.

- A plan that reflected an assessment of systems in use and a roadmap for integration into a single ERP was developed. The plan included the cost savings associated with not having to maintain disparate systems, the cost that would have been incurred to benefit from additional features available already in the ERP, the financial benefit of these features, the training benefits, and workflow efficiency gains. These benefits resulted in a compelling basis to provide the additional labor to accomplish the integrations in the shortest amount of time possible.
- The user interface, the structure that drives navigation, and the core database architecture is the basis for the system design. Customers see that all of the systems are variable as they are exposed to them. For example, core database architectures drive information required for the system to function. A client would notice that a field array of data is required and repeatedly entered for the company. This effort is needed for work to be processed. This variability is due to a lack of an organization-wide standard suggesting that clients might experience similar issues if they were using multiple vendors.
- With the consolidation of systems, the user interface (UI) was also standardized. The corporation did not assume that this user interface would be adequate for client usage. An assessment was done of client requests, as a result, and a development roadmap was executed to accomplish the changes to meet or exceed client expectations. In some cases the client was not sure what they would want. When this happened, the features that were already accomplished as a result of previous client feedback could be exploited. Repurposing features accelerated the accomplishment of meeting client expectations that were desired in their UI to the ERP system.
- The ability to execute work may depend on the availability of equipment. Capital constraints may inhibit the ability of the organization to purchase needed capacity. On the other hand, the redeployment of existing equipment to the point-of-need could increase utilization while accommodating demand. A complex global environment with significant volume variability typically needs a capacity planning system.

- A system that listed the inventory of all workflow equipment and the disposition of the equipment was deployed. The maintenance history and “run-time” was also listed such that the next interval for preventive maintenance could be known. This data produced capacity availability information through the inventory. This inventory was available to all locations. When a local business unit had the need for equipment or parts for their existing equipment, they were able to locate suitable components and request them. The system allowed for components to be moved only if they were required elsewhere. Consequently, a central storage facility was not needed.
 - Hardware viability is reflected in uptime measurement and output quality. Proactive maintenance driven by component failure predictability drives hardware performance metrics. Systems are needed to predict hardware life-cycles, track maintenance histories, identify parts inventories, and schedule downtime to avoid hardware outages that could influence delivery performance. A business unit may lead a client to believe that capacity is not available when the system is used inconsistently. Furthermore, a BU may be renting equipment that could be replaced by existing equipment that needs repair. Parts inventories are valuable when quick repairs are needed. Triggers for ordering or sending parts to other facilities that need them is also a requirement of the system.
 - The inventory system was used to pull parts and hardware into locations that had the need. The provision of on-demand capacity allowed businesses at various locations to accept work, rather than turn it away, because they were capable to increase capacity as needed. The system only worked if all locations participated by listing their inventory. The diagonal support function that manages equipment was able to work with each location to enter their inventory in the system. Additional support was given to the location if they did not have the capacity or the skill to enter the information.
 - The inability to monitor delivery systems promoted sub-optimal utilization of this capacity. In some cases, deliveries could not be made while the capacity to make deliveries was available elsewhere. An inability to be aware of current usage trends kept managers from knowing what was available and where the capacity constraints were.
 - The delivery function was centralized under a technical group that could train the delivery teams on optimal practices for shared resource utilization. Tools were made available so that capacity was known real-time. These changes allowed for flexibility and adaptability depending on demand.
- As a result, the continuous stream of deliveries was seen as consistent and reliable both internally to departments and externally to clients.
- Systems are useful in tracking licensing of software and support contracts. When licenses are not tracked and monitored, they can expire leading to penalties. Additionally, hardware may become unsupported, leading to a decision to get other equipment or bring support capability in-house.
 - All of the support contracts were entered into the equipment inventory system. Cost efficiency was optimized by determining which items would need to be supported in light of replacement component costs. Support for other items was not needed as parts were easily available and in-house capability to repair these components was also available. A model for regional maintenance was set up to assist with regional location maintenance needs. These locations kept parts inventories, performed repairs, executed preventive maintenance at all locations, and trained locations to troubleshoot and perform simple maintenance activities.
 - A sales system is beneficial to track leads and manage work through the sales funnel. A CRM is a typical system type to facilitate this. The system must be used uniformly to ensure that leads turn into revenue. This usage may be influenced by a willingness of the sales force to expose leads, the effectiveness of the system, the timeliness and accuracy of entries, and the design of the system.
 - A commission structure linked to the CRM was deployed. If the project was not in the CRM, it was not commissionable. The amount of the commission varied by project type. If it was new business, the commission was higher for example. If another person could assist with the closing of the deal, then the extra commission available was shared. This reward system drove collaborative behaviors, including lead sharing which accelerated the closing of the deal.
 - The end-to-end supply chain uses multiple systems to track work between business units. Customers are given the opportunity to track their work in these systems, they receive reports from these systems, and they have to integrate their new products or features into these systems. The multiple system environments are difficult for clients, as they need training and access to multiple database environments. They are challenged to create one report regarding the performance of the corporation.
 - After a development roadmap was achieved the ERP system became common along the supply chain. A performance report was available for each function in the supply chain. If a client wanted to know the results of key performance indicators (KPIs) they would only need to enter the date range

and function in the workflow to have a report quickly displayed.

- Strategy

- A strategic-planning coordinated capability was not in place. As a result, initiatives in one business unit would conflict with the initiatives in another. As an example, when work is transferred as cost reduction strategy the intended gain could be cancelled by a resultant loss.

We often have development projects generated in some business units running at cross purposes. We should try to get some oversight into development, so we don't 're-create the wheel' or develop applications that directly oppose initiatives in other business units. (1NS148)

Externally, clients noticed and were asking for an improved relationship through strategic discussions.

We'd [like] to have the company serve as [a] technological thought leader as relates to our business. We'd also like to have more strategic discussions/direction with the company team." (CS13)

- Periodic strategic planning meetings were initiated. The results were documented and used for follow up. Benefits of each were documented and used as a partial basis for prioritization. Action trackers were deployed in the form of weekly "huddles" to share information about status. In these huddles, awareness was created through questions to project leads. This awareness allowed for inclusion of critical participants that may not have been anticipated. It also gave business unit leaders information about deployment plans and status.
- A trend was developing regarding the rapid commoditizing of pricing. This trend applied to new products and workflows as well. Clients were quickly involved in workflow and product design so that they could minimize prices, citing their involvement in the development. Additionally, they were able to cost out workflows based on legacy pricing structures and required that these structures be replicated into the new pricing plans.
- A two-fold approach was used to counter this trend and ensure higher product introductory pricing. The first approach was that the company began to develop their products without direct client involvement. This strategy allowed for elevated pricing. The second strategy was that an R&D component was added to rate structures. In cases where commoditized line items were mandated, an R&D line item was added to reflect development costs with each product delivery. Before a collaborative initiative with the client was started, the cost was determined as well as the volume. The R&D cost per product was then allowed to be applied.
- The communication of strategic endeavors was not known to those affected or participants. The lack of awareness resulted in critical information not being made available to leaders, which altered roadmap designs. A lack of communication during deployment also promoted dysfunctional effort during implementation. In some cases implementation died as a result of communication barriers, resulting in deficiencies in design not being heard from stakeholders.
- A communication strategy was developed. This strategy included template-driven notifications to ensure fulsomeness for new developments and enhancements. Feedback was requested from stakeholders during formal user acceptance testing. A formal fitness-for-use program was used by a third party department to ensure that the process performed in line with internal and external expectations.
- A complex organization in an MNE requires collaboration in strategy development and execution to keep ahead of a dynamic marketplace. Trained behaviors, a culture of isolationism, and silos that are augmented by disparate reward systems within the business units in an MNE, can create organizational inertia, especially when there are production network dependencies. Furthermore, the lack of a "North Star" vision will keep these varied organizations from heading in a singular direction. The inability to know if progress is "on track" and proceeding at a suitable speed breeds confusion among stakeholders.
- A North Star vision did not exist, and the organization was largely reactive. The development of a vision of the deployment of an organization with the goal to improve growth synergies through robust strategic task structures allowed for the execution of a roadmap the led to the vision picture. Alignment was promoted, reducing wasted effort associated with multiple agendas and a lack of collaboration. Clients were able to see a singular design that was scalable and growth oriented.
- The desire to discover synergies is constrained as business unit leaders put up barriers, disallowing transparency or investigation into potential synergistic integration. "Turf" is valued and drives behaviors of protection. This source of inertia keeps synergistic integrations from getting off the ground. In the event that they do get off the ground, there will be those who will want the integration effort to fail so that the organization can return to the previously wasteful equilibrium.
- Business unit leaders are more likely to offer up turf if they understand the strategy and subscribe to the overall vision of the organization. The self-interest of each location needed to be respected through a guided process that promoted organization

evolution. Leaders saw that a networked-production environment allowed them to improve the financial performance of their business. It allowed them to grow their businesses as well.

"Merging (at a high level), service lines based on overall workflow / product... for [series of functional areas]." (1NS2-9)

- Skills and the tasks performed by human resources or hardware are redundant within the silos. Utilization may be high, but there may be an organization combination with altered methods or workflow and based on most effective practices that could be a super-additive when these resources are combined. This benefit may effectively promote growth. The exploitation of these super-additives may be constrained by isolated work cultures.
- Skills were established and transferred worldwide through a centralized learning management system. This system included curriculums of training within functions. Anyone could learn how to use a system. This liberated learning and normalized methods allowing for continuous improvement from a common platform. Locations were, therefore, made capable to perform and acquire more work from clients, as they were now made capable.
- If analyzed, it would be clear that there are product and service workflows that are redundant. These can be consolidated with the associated super-additives that produce profitability. There is a resistance to converge like functions due to turf protection and ego-based aspirations for "empire building" rather than profitability realization. The discovery of these opportunities often does not get off the ground. In the event that the discovery does happen and is made known, the plans for execution to create consolidation are often difficult to perform.
- A synergy analysis was conducted by business type and location. Many locations have similar workflows. Also, businesses in the supply chain have similar workflows. This similarity was assessed and consolidation opportunities were included in centralized organizational designs. Increased utilization boosted profitability and capacity to accept more work.
- Organizational Design
 - There is variability in the perspective of what an organizational design should be and how it should be constructed.
 - "There are inefficiencies in how the boxes are laid out. Some people have 2 reports and should have 10... this depends on the position... the idea is to create an effective design relative to the situation." (1NS106) Designs may be situational, based on the maturity of the business unit or the growth stage it is in. Organizational design may be more or less effective based on the design itself. The intent of this study is to show that an appropriate design contributes to growth synergies and is scalable. Clean designs that are understood with accountability may perform better than designs that are unstructured or convoluted through multiple paths of accountability or variability regarding flatness. Furthermore, a design may have been created to accommodate a personality and so this design may introduce dysfunctional behavior that negatively influences the performance of the organization.
- The organization has a standardized structure that encourages performance in the dimension assigned to the leader. All leaders are oriented within the prescribed design and so reduce personality-driven variation in design. It provides a vision for design and scalability and so is a design control. Accountability is ensured through performance measurement but also through collaboration-driven dependency within the structure. Succession planning is oriented around the ability to function successfully in this structure. Additional structures accommodate leaders with unique capabilities by giving them unique missions.
- A lack of business communication caused employees to wonder or rumor about what might be happening in the company. The evolution of the organization was unclear, leading to the diversion of attention from progress on the vision roadmap. Leaders said that the communication vacuum was worse than receiving bad news. They just wanted to know what was happening and how the company was performing.
- This distraction was remedied by a communication strategy that included periodicity, method, and audience. Leaders were transparent about the next steps that the organization would take. These actions may be uncomfortable to some, but the overall effect of having informed employees outweighed any negativity. The bias to over-communicate turned out to be advantageous with good-willed employees.
- The corporation had an established offshore location. This location had effective leadership and skilled employees. Some businesses took advantage of these capabilities while others preferred to keep their processes local. They cited that the offshore location was not able to perform functions targeted for off-loading. They said that the offshore location was not able to turn the work around quickly enough. The off-load location did not understand local needs and so could not do the work.
- These deficiencies were remedied through shift configurations that allowed for 24-hour operations. An always on initiative helped the offshore operation

- to understand the goal of how they should be perceived by the various operations. Teams at the offshore location were put on distribution lists that put them "in the know" immediately. It was as if the offshore person was sitting next to a location worker. Capabilities were made available to all offshore workers through a learning management system. Personnel exchanges allowed for local cultures to be learned. Representatives for each location were set up so that a single-point-of-contact liaison relationship with the offshore location was possible. A collaborative environment was encouraged by one-on-one contact. The impact of this environment was better cost structures. These improved cost structures allowed for different pricing structures that promoted increased volumes and enhanced profitability.
- Similar products and services did not have the influence of a single leader. This vacuum promoted variability in culture and practice. The results of this variability were seen in financial and reliability performance. In some isolated cases, performance was very good for a portion of the supply chain. The clients' view of performance in a supply chain relates to their experiences with the weakest link. A failure in one aspect of a workflow is a failure of the supply chain. Issues negatively influence the workflow cycle-time due to delays, rework, and resupplies.
 - The organization design has a product and service leadership provision. These leaders work collaboratively with each other vertically in the supply chain and horizontally within their lines of business across the geographical dimension. They flush out variability and enable the standardization on best practice by pushing policy uniformity, tools, system enhancements, and metrics for monitoring.
 - A side effect of a dysfunctional organization is the lack of a streamlined and effective escalation process. Business continuity and performance predictability are generally desired internal to the business and external to clients. While this condition is a panacea perspective, there are exceptions that occur. The nature of an intense, high-volume business with significant associated liabilities is that these exceptions tend to have significance. There may be a single \$30 delivery that is used politically to sink a \$200 million deal. While all risks cannot be predicted and the best, most robust workflow cannot keep a single non-conformity from occurring, there is the need for both contingencies and exception management. When a reactive action is required, the organization needs to have the ability to escalate the exception to someone who can course-correct a delivery or a re-delivery to mitigate penalties and brand image tarnishing.
 - A template was established and deployed worldwide for purposes of escalation. The familiarity of the design made it easy for everyone to know how it worked. Exception management was then accelerated as workers knew who to contact when they could not handle a situation. Clients noticed that issues were resolved more quickly. The resulting confidence encouraged increased work from the client. Sensitive work was assigned to the company because clients knew that the work would be accomplished on time and not stopped by issue resolution problems.
 - Financial Functions
 - The preparation of an invoice that is accurate and includes every possible billable line item with maximum value placed on time is a challenge for any organization. In some cases it seems like it is more difficult to invoice than to make the product.
- One of the biggest blockers (from my viewpoint) is the dysfunctional intercompany process that we are following... it takes my entire team 2 days at the end of every month to reconcile intercompany... that's nuts. If we add the time and resources that we are wasting invoicing each other – it really gets crazy. (1NS127)*
- An organization that delivers complex and individually unique products to many customers simultaneously is especially challenged. Adding to the complexity, when different organizations create invoices for various parts of the supply chain in isolation from other organizations, inconsistencies and errors are possible. The client will view this bi-product of a lack of centralized control as being similar to dealing with multiple vendors. This vendor choice scenario then negates the end-to-end strategy.
- A product line manager was introduced. This role made it possible for a product line, in all of its variations, to be tracked through the supply chain. A single point of communication for the client inspired confidence. Frequent "executive summaries" promoted transparency and issue resolution. The product line manager was able to monitor billing line items for the product line to ensure a single representation of the financial cost of the product line. This single point of contact made it easy for the client to do their work with the company.
 - Accountability for financial performance mandates that those held responsible have feedback on the impact of their decisions over time. Periodic financial feedback needs to be aligned and timely. The alignment of financial information includes report design aspects that allow for analysis and comprehension. Some of these aspects relate to time. For example, the capability to perform year-over-year (YoY) analysis across locations would suggest that the data is consistently constructed

and applicable over the time frames. Additionally, for those who are accountable, it would be expected that they would receive feedback on their decisions soon after the effect of their decisions was experienced by the organization. If this is not the case, the ability to accelerate progress in the right direction or course-correct away from a bad direction is slowed.

- A single design for financial performance packages was deployed. This design promoted a consistent look of the documents from month to month. Once a P&L leader was trained on how to read it, they became much more aware of their financial performance. The financial packs reduced complexity and helped them to make quicker decisions. They also helped leaders to see the impact of their decisions, thereby enhancing profitability.
- The construction of a P&L includes functional groupings and their associated costs and revenue. These groupings may not be optimal or practical. The ability to understand performance by LOB would suggest that the functions that add value to a LOB workflow would be financially grouped in the P&L. Not understanding this performance leads to pricing inconsistencies that appear to the client as irrational.

There are huge challenges ... the largest from my perspective is due to our businesses all being on separate P&Ls. The business leads are being judged against that, and thus, need financial incentives to place the work where it makes sense. With pricing pressure being what it is, this location selection becomes even less lucrative as margins shrink further. (1NS139)

Internal competition can lead to a negotiation that hurts profits, as a client then asks for the lowest pricing for the same value-added activities but from different sources within the organization.

- Product LOB leaders gained access to financial information from all locations that produced the products that had been mapped to them. They were able to review the allocation of expenses and the organizational designs at all locations and make alignment corrections. They were able to increase organizational alignment to make sure that the right groupings of functions were organized within their associated lines of businesses worldwide. This reorganization also enabled performance monitoring and the use of comparative performance ratios.
- A single customer may be billed using different methods or multiple template designs because deliverables came from many BUs at the company. These billing methods lead to inconsistent practices being deployed that may result in increased error rates. It may also lead to needless discussion

around these inconsistencies so that the client can understand what the invoice is saying.

- The client would prefer to have a similar looking invoice. This request suggests one-ness in the value chain. It ensures readability and reduces errors or confusion. A centralized billing department was used for the supply chain. This department led by a product leader pushed policies that promoted conformity to a single standard across all locations. To the extent possible, a similar rate structure and strategy was used. In some cases the structure was driven by contractual documents.
- The rate structure also applies to intercompany situations. A division in the supply chain may need a workflow output from another division to make a sale. This scenario becomes even more prevalent in an end-to-end scenario. Within the sale, the cross-divisional workflow element was priced and may be an isolated line item on an invoice. Intercompany rates typically are discounted against this line item and so the organization that performs the work and bears the cost does not experience the full revenue associated with the line item. Regardless of how the rates are structured, a lack of consistency and agreed to billing norms leads to needless negotiations with every project on what the internal rate is going to be. This wasted effort influences the internal behaviors about the desirability of the work and also delays the execution of the work, which subsequently delays its associated revenue. It may also lead the client to believe that the organization is not able to perform the work, leading to a reassignment.
- The intercompany rate card was eliminated by consolidating P&L structures. The result was that the revenue received for the line item was fully experienced by the P&L. The transfer of funds between P&Ls, guided by the intercompany rate card, was eliminated. The effort and "research" when discrepancies occurred were eliminated. This, together with the centralized billing function for all functions, reduced cost. The centralized function also allowed for systemic enhancements to streamline processes going forward.
- The silo environment does not encourage cross-division revenue opportunities. Each division is measured independently and is not incentivized to provide revenue opportunities to upstream or downstream divisions. In some cases a division was working on a product that could be exploited vertically. These opportunities are lost due to a lack of collaboration.
- The selling group and an operational group were connected that could make supply chain deals. They could also vertically expand a deal to benefit other divisions. A commission-based reward structure was associated with these deals to

- motivate the sales group, while bonuses motivated operation groups.
- A dysfunctional rate structure, intercompany or across clients, leads to effort needed for research. The complexity brought on by variable rate structure designs and a lack of a common method, leads to inaccuracies applied to invoices. Training becomes more difficult and human performance inconsistency becomes more prevalent, leading to investigations and reconciliations. This research consumes capacity and increases the cost within the billing function and the operation. Customers then experience a delay in receiving their invoices. They may even indicate that one part of the supply chain is able to send invoices timely and accurately, while another section of the organization struggles. This situation is confusing and frustrating for clients. The inability to invoice has led clients to move their work to, or away from, their vendors.
 - The centralized billing function was able to deploy a module in the ERP that standardized billing methods through the system design. Local nuances were accommodated for, while rate card designs were standardized so that the system could exploit them. Sales modified rates in the system when new contracts were won. Billing functions that could be automated were. Policy and commonality could be pushed through the system. Training on the use of the system was facilitated through the company's online university.
 - Unfair end-to-end pricing resulted when deals were made. Some businesses were used as loss leaders to make the deal. This hurt P&Ls that were used as part of the reward system, and so were protected. Giving some services away for free compromised the performance of business units and presented the image that they were unhealthy and subject to divestiture.
 - A methodology for the redistribution of revenue was deployed to avoid a perception of poor financial performance. The redistribution was related to the business unit total cost as a percentage of the overall cost associated with the project.
 - A dysfunctional intercompany process resulted in negotiations, some of which were achieved under duress, regarding internal pricing. The intent was to increase margins in the home business unit at the expense of the business unit that was offering services unavailable to the selling business unit. The inflated margins created line item targets for discounts. Clients wanted details of cost in the workflow at the line item level, leading to the discovery of opportunities for reductions. With this information they were able to reference market pricing for these line items. This situation left the business unit that provided internal services with a loss leader that was uncompensated for in the selling unit. Additional costs were associated with coordination, internal transfers, and internal invoicing.
 - The selling units became members of a single P&L structure where intercompany transfers were not needed. The P&L experienced the revenue and the cost was allocated. As a result all line items were justified against market pricing standards.
 - Revenue was lost due to the inconsistent choices of line items used in the invoicing process. This inconsistency led to the loss of revenue potential for services. Rate cards may not have provided adequate information about the rates that can be used. In this case line items would be consistently missed.
 - Revenue worksheets were set up in the ERP system to provide template-based invoices that referenced rate cards built into the system. All rate card structures were reviewed for fulsome. Automatic checks were built into the system such that any changes to the invoices outside of the template rate card needed approval prior to being sent out.
 - A client may receive multiple invoices on the same purchase order (PO) due to the segregation of functions in the value chain. The preference of the client is to receive one PO for all services in the value chain. This practice also reduces costs at the vendor site, as processes are consolidated and connected providing a general level of transparency.
 - The ERP system was used to prepare billing across the value chain in all supply chain services. As the ERP migrated vertically to business units, they were able to use automated billing and repurpose data that was populated once at the beginning of the project. This strategic usage of data saved time and met the clients' expectations.
 - The behaviors of the facilities were influenced by the fact that there was no "self-interest" policy. The effort expended to accomplish work that meets a client's expectations should be rewarded with revenue and profits that are part of the location's reward system. This reward motivates locations to accomplish the work with the least cost and the most value to clients.
 - A self-interest policy was created to reward locations that accomplish work in their local markets. This policy also influenced reward systems as they were designed with a strong local component to motivate leaders to exploit addressable markets within their reach.
 - In some cases rate structures were set up such that one business profited at the expense of another. These structures had already occurred in deals that were made. A concession in one area allowed another business to profit. Essentially the losing business was given a loss leader.

- A policy related to the redistribution of funds was implemented. It was structured in accordance with an allocation policy that related to total costs in the loss-leading business unit. A monthly transfer was made based on the calculation. In this way, the cost burden was equalized across all participating businesses.
- Every project had an aspect that was unique. Consequently, a pricing structure was created around each project. To optimize profits, a pricing strategy to optimize profitability would have to be used. The strategy needed to include various techniques to optimize profitability.
- Each deal was unique and so needed a unique pricing strategy. The techniques used to optimize profits in each deal came from an assortment of techniques that could be applied, such as seeking overages and up selling services. Every billable line item was considered. As an example, there was the opportunity to up sell other services to gain more revenue. A strategy may also include the inclusion of line items that were not previously considered. These line items are needed when other line items cannot adequately carry the cost of those not listed.
- Rate card misalignment happened as the result of unique deal structures. Even so, treating every deal as a one-off resulted in the loss of opportunity to charge for other aspects of the project for which the client would have paid. This situation happens when the dealmaker does not understand what is valuable to the client. In addition, there are nuances to rate structures that are geographically driven.
- The organizational structure includes geographic locations in the vertical dimension. An awareness of value in each location was determined. For example, one location may pay more for security than another that would consider it a barrier to entry. Product leaders were able to see how their pricing was handled by client and by location. This information allowed for discovery of line items that could be used, thereby optimizing alignment while allowing for customization.
- Continuous Improvement
 - Some parts of the organization may have a structured continuous improvement process while other parts may not have one at all. However, not learning from failure encourages a repeat of that failure. This lack of learning is confusing for clients who want the corporation to learn from their mistakes. Typically a mistake will result in a penalty to both the vendor and the client. For example, the vendor will have the cost of the rework while the client may have to wait longer to get their product. This delay will impact schedules and lead to penalties. An inconsistent or incomplete application of the corrective action process may lead customers to believe that in some areas there is no hope of keeping issues from happening or reoccurring due to the significant existence of residual risk.
- An analysis of all workflows was completed to understand what they were and where they were located. The quality system was then applied to these workflows in all locations. The quality system includes a robust corrective action process. An SLA on corrective action turnaround time was deployed and measured for compliance. All issues were logged in trackers and reflected in the management review that went to all executives. All investigations and corrective actions were reviewed by a single capable person.
- Leadership
 - While personalities of leaders and their leadership style will differ, clients want to see one-ness guided by a single set of values that drive behaviors. They want to see one culture driven by these values. They expect that these values drive performance that is predictable and desirable.
 - “When we see things (in our business unit or others) that seem to oppose this initiative, we need an agnostic escalation point that represents ‘The case company’ ... not just a slice of the company.” (1NS150)
 - The lack of leadership conformity within BUs and at corporate suggests to clients that they cannot predict the behavior of leaders when they engage leadership at the corporation.
 - A vision and mission statement was made public by the corporation’s leadership following significant discussion on the topic. Supplemental statements were made with regard to sub-aspects of the statements related to security, quality, and service levels to provide additional detail on responsibilities. As the organization scaled, the culture driven by these statements was transferred to each additional business unit in the overall organization.
- Compensation System
 - With the blending of business units through synergy exploitation or acquisition, there were anomalies in compensation systems. This included terms of employment and compensation amounts. This caused issues of compliance with payment bands and uneasiness among those within the bands due to a lack of conformity in a few instances.
 - The issue was resolved by extending the bands and adjusting the wages of the high-fliers. This change enabled those who were paid at lower rates to be pushed up further into the band and conversely, it pulled those outside of the band back into the range. The band creation regulated the hiring of new employees, including allowing for new

employees at higher rates. This system was deployed to all business units and included regional nuances.

- Performance in the business units was not linked to compensation. This disparity was partly due to a lack of a unified set of performance metrics. The metrics that existed had variations in the methods by which they were calculated. This variation prevented relative measurement and made it difficult to set targets that applied to all business units for like workflows.
- A set of KPIs were created that were agreed to by business unit leads. These KPIs were defined including the methodology for calculating them. With this, it was possible to set annual performance targets and target improvements. The results of the measurements are published monthly in the management review. The targets and their definitions are also published in "The Review."
- Training
 - Employees did not experience training such that they could perform at suitable levels, especially in light of change. Most of the training that happened was on-the-job, as needed. In some cases training was provided after a failure occurred. The training function was provided by functional leaders on location. These leaders could be overwhelmed with production needs. The lack of training therefore could negatively influence performance.
 - Training curriculums were developed by each functional leader and included in the company university. The university allowed for the presentation of information regarding work responsibilities for business unit functions and clients that leveraged the corporation's systems. It also allowed for testing while providing details on comprehension issues. A single university allowed all functions with similar attributes to exploit the training materials of other business units. This reduced the effort needed to create the materials. Updates to the materials were relatively easy, as leaders were trained on how to create and modify courses.

[Client] wants to leverage MU to help enable their people to perform tasks in [the] ERP as an example. This opportunity gives us the ability to measure comprehension through testing, the ability to evaluate test capability through the analysis of question success, the tracking of who has and who has not passed a test, etc. (1NS19)

- Recruiting Practices
 - The recruiting practices at each site varied according to local practice. While geographical nuances needed to be considered, many of the functions were similar worldwide. The lack of standardization on best practice inhibited the

transferability of work. When this occurred there were excessive failures, diminishing confidence in the ability of the business unit to execute the work. In many cases the performance of the teams was directly related to getting other work. Poor performance influenced revenue and profits. In some cases penalties were assigned.

- A process for recruiting was implemented to ensure the best candidate was awarded the job. This process was determined through preliminary knowledge testing and a structured interview process. The functional leaders were directly involved in interviews to make sure that the new employees were a good fit. A better fit also reduced attrition rates. The mix of full-time (FT) and freelance (FL) workers was also optimized.

... using operator skills in all places possible where they can be applied... informs our ability to consolidate activities across functions [including] labor type modeling that relates to the percentage of freelance staff as compared to full-time relative to the volatility of volume. (1NS45)

- Security Management
 - The assets that the corporation handles are not their own; they belong to clients. These assets are the "crown-jewels" of the clients. They have invested significant capital in these creative properties. The loss or leakage of these assets results in significant loss on this capital invested. Consequently, security management is paramount in this industry. A single breach could result in significant penalties and financial loss. Clients expect that when they review the security management in any division of the corporation, that they will see similar leadership, culture, and controls. When this is not the case, they lose confidence that a security breach will not happen and they award the work elsewhere. This award system is a barrier for entry in many cases.
 - A unified security approach was applied to all locations through a security management system. This system was used in all new locations. An internal assessment tool was made to assess the compliance status of each location. A centralized team supported the location to bring the new site up to company standards quickly. Local regulations were taken into consideration as part of the initiative. Ongoing assessments were completed through internal and external audits. Non-conformities were resolved through corrective action. A security standard was constantly updated to reflect the last threat mitigation controls. This standard informed the gap analysis. With each update, the gap analysis was used to ensure that all locations met all the controls, including the new ones. This gap closure also prevented drifted and accommodated new workflow introduction.

"The company security policies are very tough and should pass any industry audit. It will take some serious work to get some of our facilities up to the new standard." (1NS62)

"I support using [The case company's] security policy for all of [corporate facilities]. I recommend doing this ... to standardize on one set of policies and improve our overall security." (1NS63)

In summary, the data suggests that the one-ness initiative is critical for the growth strategy of the case company. In order for clients to entertain this strategy, they would have to see the competitive advantage from the one-ness factors that differentiated the company from a sequence of vendors in the clients' supply chain.

"[We established] customer decision maker alignment for product [that] lead to synergistic supply chain opportunities." (MS58)

The effort on the clients' side to manage a sequenced vendor chain would be significantly more than the one-ness alternative. An end-to-end proposition for services would eliminate handoffs, reduce order dwell time, and reduce the number of outputs needed. The following propositions summarize the key findings of this section:

Proposition 1: (Knowledge Consolidated): Effective data management consolidates knowledge by exploiting a globally accessible framework.

Proposition 2: (Reliability System): A mature quality system that promotes a performance standard should have equal influence on all locations, encouraging performance parity and improvement.

Proposition 3: (Practice Unification): Practice unification on excellence assumes that asset locations are always known and are being cared for, returned, or timely purged.

Proposition 4: (Component Unity): The standardization of infrastructure components allows for knowledge of disposition and redeployment to accommodate local capacity requirements.

Proposition 5: (System Unity): The internal unification of systems to streamline operations also influences external perceptions as API integrations and client data views may be variably complete.

Proposition 6: (Embedded Alignment): A common vision-mission will be found embedded in strategic planning and discovery documents when the parts of an MNE are aligned.

Proposition 7: (Design Effectiveness): Unity is easily found in an MNE's organizational design when the layout of the positions is clear and service failures are rare.

Proposition 8: (Validated Transformation): The clients' impression of the MNE's capability as an organization is

influenced by how the organization allows itself to be transformed and monitored externally.

Proposition 9: (Single Mindset): A deployed set of values and norms creates the perception of a single mindset among organization leaders.

Proposition 10: (Acquisition Mechanism): A mechanism should be deployed to verify that training is effectively deployed on a single platform by measuring comprehension and also to what extent users depend on it for knowledge acquisition.

Proposition 11: (Threat-Scape): Security awareness and the integrity of infrastructure at each site indicates the level of concern and control over the threat environment.

Proposition 12: (Competitive One-ness): Competitive enterprises are compelled to strategically position themselves in alignment with the one megatrend in order to maintain and enhance market share in a dynamic environment.

Proposition 13: (Spreading Excellence): Consistent excellence across all locations is foundational to a one initiative, as it validates the single vertical supply chain perspective of the client.

Proposition 14: (Organizational Recalibration): Organizations seeking one-ness must recalibrate their perspective on organizational design to enable or sustain profitable growth in an evolving market that embraces, or that already has embraced, the benefits of one-ness.

Proposition 15: (Knowledge Centralization): Knowledge management engages entrepreneurialism, producing new knowledge while unifying task knowledge through centralization, utilization, and influence.

Proposition 16: (One Reliability): Clients expect a singular, high-reliability, performance experience in the value chain that is subject to a mature remediation process when infrequent non-conformities occur.

Proposition 17: (One Vault): Clients expect that their assets are available, locatable, and treated in a similarly excellent way, regardless of where they are in the end-to-end vendor supply chain.

Proposition 18: (One Infrastructure): Clients count on the reliability of the vendor supply chain workflows, which are dependent on the continuously available capability of each linked functional element.

Proposition 19: (One Strategy): An end-to-end value chain must be aligned in purpose and destiny in order to realize synergistic growth.

Proposition 20: (Financial Information): Organization leaders benefit from timely, concise, and complete financial performance reviews that are linked to cost mitigations and the result of opportunity exploitation.

IV. CONCLUSION

The research question seeks to understand the impact of one-ness on achieving growth synergies in an MNE. The one-ness “mega-initiative” helped create alignment through the division. This alignment is preparation for the further in-depth study of focused action and the organizational design discussed throughout the dissertation. The case company’s leader introduced a program whereby the company would be positioned to appear to clients as though they were one company, without silos. Furthermore, this aligned the efforts of business unit leaders by implementing a mindset. Caution had to be taken to make sure that this mindset was not misapplied through behavior meant to achieve personal agendas or dilute accountability by installing organizational socialism. The initiative included a sequence of initial strategies that created product related collaboration between businesses. This resulted in the ongoing realization of growth synergies. The corporation had some strategic initiatives aimed at organic cross-unit growth, however, this was limited to cross-selling with the deteriorating effect of discounts for the personal purpose of gaining revenue-based, rather than profit-based, commissions on sales. The one-ness initiative was meant to accelerate organic growth for the sustainable realization of market share and penetration growth synergies. This was enacted by providing industry-specific, cross-unit solutions that supported increasing market share, coverage, and differentiation. Ultimately, the aim was to use the case company’s products and services to solve customers’ problems and create value opportunities that could be monetized.

The company overall collectively embraced one-ness to achieve growth synergies. For example, the consistently accurate use of a single ERP is an aligning platform that enables accountability for performance and synergistic growth through transparency. Furthermore, the rate at which enhancements, called out by stakeholders, are developed and deployed broadly relates to the growth rate of an enterprise that is successful in a moderately dynamic marketplace. One-ness is compromised when data is scattered and unavailable. With system capability and data consolidation, relevant information from across the supply chain is made available to leaders. The system allows organizational leaders to leverage known available network capacity across all locations to meet client expectations. The alignment of workflows exposes synergies that enable capacity pooling. This capacity management technique is helpful when there is demand variability, improving utilization and increasing profitability opportunity. Alignment is synergistic in this case, as existing workflows and infrastructure can be used to deliver new products and services to an adjacent, new, or similar market in a different geography. Augmenting alignment, standardization is

a complexity - reduction technique that enhances scalability, capability, predictability, updatability, and transportability in a chaotic environment. Standardizing on best practice includes deploying a common language needed for more accurate profitability measurement and creating a platform for efficient organizational evolution. An optimized and appropriate methodology is needed to propagate best practices at the rate of absorptive capacity. Unification implies a single purpose and strategy for the business units that consider local addressable markets. The strategy for global deployment must also include consideration for change management momentum and the organization’s capability to effectively deploy. The mission of product leaders is to exploit one-ness to achieve profitability and realize growth synergy.

Location leaders promote and benefit from one-ness to achieve synergistic growth. They can reach out to nodes in the production network to capture needed capacity. Workflow alignment enhances profitability through the exploitation of geographically diverse but synergistic workflows based on best practice. A single set of meaningful and measurable goals need to be aligned with the firm’s mission and vision. This promotes a common understanding of performance, allowing high performance workers to achieve success in an operation that is measured, monitored, and knowledge rich. At the beginning of the one-ness initiative, most businesses did not have a customer-centric view, as they had multiple customers that had their work spread over several locations. Additionally, they had come from either a legacy product-centric construct or a legacy client construct only. This challenged the multi-dimension design while illuminating opportunity. Over time, brand managers discovered white spots of value-creating opportunity where a client business sector was untapped, where a client could be added, or where a location could add a product opportunity, etc. Managers realized over time that the white spots in their cross-unit portfolios disappeared. The sector migration brought in new opportunities that did not overly stretch the capabilities of the facilities. And, the increased competencies across business units led to the development of innovative offerings, expanding the company’s portfolio and market potential. This one-ness promotes the sharing or redeployment of capacity, enabling the execution of large overcapacity orders that competitors are unable to execute. These would otherwise have been referred to another vendor or split between vendors. Work can be profitably assigned when available and capable capacity costs are understood and when supply chain leaders aggressively share their resources. A unified culture, the constitution of which is aligned with other locations, optimizes capacity utilization in a network-based production (NBP) schema. The product leader supports the production facility network through a supply chain mindset because

it reduces carrying costs, enables the execution of high volume, and, therefore, mitigates capacity constraints. One-ness also applies to the global workflow management system. The timely availability of data from the system used similarly across all locations and which is offered up transparently, can accelerate strategic decision making and issue resolution. Alignment promotes collaborative evolution that leverages standardization as a platform for achieving and sustaining ongoing enhancements. For example, slight enhancements to workflows may enable the consolidation of workflows, improving their utilization and cost per deliverable. One-ness is further promoted through communication as the location leader is seen by location workers as the center point of internal and external communication.

One-ness augments the organization's ability to execute synergistic change. This unity is seen in consensus, consistency, and continuity. It is partly achieved through diversity of talent, tools, and processes. It is guided by a holistic vision that includes a detailed organizational design built for achieving client requirements and encouraging a collaborative social environment necessary for profitable growth realization. The dichotomy of a decentralized yet collaborative network can be agile as it adapts and constantly seeks a new equilibrium in a dynamic market. A guided autonomy, driven by self-interest and augmented by resource complementarity in a NBP environment, accelerates the process of achieving profitable growth. Profitable growth is reflected by the nature of the new equilibrium. The new state may include common and effective policies that accommodate critical concerns from stakeholders and drive behaviors that lead to profitable growth. The continuous achievement of temporary equilibrium is augmented by the corporate center. It is a service center that can contribute to continuous growth by temporarily incubating growth opportunities, by sharing related resources between businesses and by helping business units to select initiatives based on the long-term strategic plan for the firm.

Collaboration intrinsically channels focus and promotes a one, or singular, perspective. This perspective is brought into unity when existing knowledge is consolidated and made available. A holistic awareness can be used as an advanced starting point, or platform, for new discoveries. Furthermore, awareness and collaboration encourage fluid resource sharing without boundaries. Consequently, the right resources are quickly attracted to issues whose resolution contributes to profitability potential. An example is the resolution of a standardized and appropriate cost allocation methodology that creates predictable financial performance and allows for profit-producing trend monitoring. Organization leaders must be able to resolve issues through a mindset that

includes a one-ness perspective that is understood by all.

Lateral integrative mechanisms (LIMs) (Persson, 2006) also promote one-ness by their design. They are synergistic, as they connect organization dimensions in meaningful ways through common interests. Further to this, collaborative structures are required for the coordination and enhancement of cross-business collaboration in an evolving synergistic growth environment. For example, cultural activities help these dimensions establish and mature a collaborative mindset in a complex environment. Additionally, leaders benefit from access to meaningful and relevant tacit knowledge and domain experience that can be used to accelerate growth-oriented decision making. The dynamic nature of the LIM makes it an ideal on-demand construct to help propagate a one-ness perspective.

Selected actions, when focused, promote alignment and unity. Specifically, an organization can drive synergistic focused action, that when exploited can realize dynamic scaling, including expansion, consolidation, the integration of business units, and a competitive advantage. The energy consumption needed to accomplish patching, or other focused action, in an organization that is aligned to realize local synergistic opportunity is minimized. This is because an organization is intrinsically and efficiently aligned. The structure is connected and tasks are shared by relevant functions needed to achieve growth synergies. The relevant sequence of tasks are quickly discovered and effectively executed. This can lead to mutual benefit between business units that collaborate.

Corporate promotes one-ness as a complexity-mitigation technique. When it is embraced by corporate and business units alike, it accelerates profitable growth because it is a suitable platform on which growth can more easily take place. Corporate helps business units connect with other business units that have achieved synergistic capabilities that could be exploited. Conversely, the effort needed to achieve revenue realization from a client that requires one-ness is significantly more difficult if internal business do not embrace the alignment vision. Furthermore, a fragmented MNE cannot easily solve client issues that relate to one-ness, as they do not understand the root causes of the problems. Corporate can encourage the realization of growth synergies oriented towards creating one-ness through focused and selected action.

One-ness is at the core of the one-ness initiative. It is clear that an end-to-end value chain must be aligned in purpose and destiny in order to realize synergistic growth. For example, consistent excellence across all locations is foundational to a one initiative, as it validates the single, vertical, supply chain perspective of the client. Organizations seeking one-ness must recalibrate their perspective on organizational design, potentially through patching activities, to enable or

sustain profitable growth in an evolving market that embraces, or already has embraced, the benefits of one-ness. Fundamentally, competitive enterprises are compelled to strategically position themselves in alignment with the one megatrend in order to maintain and enhance market share in a dynamic environment. Evidence of one-ness is clearly seen in organizations that have achieved it. Such evidence could be a mature quality system that promotes a performance standard and that has equal influence on all locations, encouraging performance parity and improvement. There should be a common security awareness and similarity in infrastructure integrity at each site, indicating the level of concern and control over the threat environment. This could be augmented by a knowledge management system that engages entrepreneurialism, producing new knowledge while unifying task knowledge through centralization, utilization, and influence. A mechanism can be deployed to verify that training is effectively deployed on a single platform by measuring comprehension and to what extent users depend on it for knowledge acquisition. An effective data management system consolidates knowledge by exploiting a globally accessible framework. The internal unification of systems can streamline operations. For example, the standardization of infrastructure components allows for knowledge of hardware disposition and the redeployment of it to accommodate local capacity requirements. Unity is easily found in an MNE's organizational design when the layout of the positions is clear and practices are commonly centered on excellence. This organizational unity is augmented by a common vision-mission that is embedded in strategic planning documents. This alignment unity is further encouraged through a deployed set of values and norms that creates a single mindset among organization leaders. Ultimately, it is the client that decides if one-ness is achieved. In fact, clients expect a singular, high-reliability performance experience in the value chain that includes a mature remediation process when infrequent non-conformities occur. The client's impression of the MNE is influenced by how the organization allows itself to be transformed and monitored externally. Using assets as an example, clients expect that their assets are available, locatable, and treated in a similarly excellent way, regardless of where they are in the end-to-end vendor's supply chain. All in all, clients count on the reliability of the vendor's supply chain workflows, which are dependent on the continuously available capability of each linked functional element. Fortunately for The case company, an organization intrinsically embraces the idea of one-ness and so is an ideal structure to scale and preserve a single supply chain view to clients. A structure that is scalable in all dimensions, such as the organization, can propagate alignment and a suitable culture to improve profitability. Scaling is directly related to the ability of the supply

chain to manage its resources effectively. Scaling may include work shifting and pooling to optimize cost structures as seen in cost per similar deliverable measurements. The organization is intrinsically a propagator for one-ness as it can scale while preserving social or cultural attributes.

In summary, the significance of being aligned and collaborative is that it helps the MNE achieve profitability realization. This one-ness initiative helps businesses achieve collaborative alignment, which in turn, helps them achieve growth synergies. The One-ness initiative recalibrated the thinking of employees. It is a mindset, or norm, that guides action plans. The lack of one-ness fragments the mission and the purpose of the organization. Chaos is present in a dynamic market and performance issues are imminent regardless of the environment. An organization that embraces one-ness has a better chance of sustained performance, and will be more able to survive the future. One-ness is also attractive as it is a complexity-reduction technique that was applied to the global production network. Two businesses that did similar work could have diverse performance characteristics due to a lack of one-ness. When this occurs within two businesses in an MNE, clients are confused. Alignment, on the other hand, accelerates the creation of trust and collaboration. Selected actions guided by one-ness become simpler for all involved, as there is less noise. It is clear that scaling is dependent on a singular mindset that is tuned to the addressable market and the directional strategy.

V. CONTRIBUTIONS TO THEORY

The primary contribution of this article is new empirical insights about how awareness contributes to collaboration that, consequently, enables growth realization in an MNE. These results are, therefore, relevant to the achievement of sustained profitability and competitive advantage by focusing a multi - unit firm on business unit relatedness and strategic complementarity. Seven propositions were extracted from the participants instigated by a precipitated event that contribute to theory. These outcomes that influence change efficacy are described and useful for sustained corporate advantage.

The author anticipates that these propositions will stimulate further research as organizational behavior is significantly complex and situational. These observations are also meant to stimulate further thinking. By studying the distinctive features of achieving one-ness, the author hopes that interest has been sparked on researching the design and application of further more effective and efficient methods and management techniques.

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How Social Media is the Future of Corporate Communication

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Abstract- Many Corporates have built their communication on the backdrop of traditional forms of Corporate/ Company Communication. There however has been a new dawn in communication that to some extent in many developing countries still considered casual means of communication. The acquisition of social media has opened several opportunities that when fully explored contribute to even more effective communication in the corporate world.

Social media refers to the means of interactions among people in which they create, share, and/or exchange information and ideas in virtual communities and networks (social media overview, 2018). It includes social networking sites like (Facebook, LinkedIn) Micro Blogs (twitter, Tumblr) Instagram WhatsApp, snap chat among others. The changing communication patterns of business has forced many companies to use the mentioned social media as a way of reaching out to employees and as well as consumers.

This article dwells more in proving how social media is the future to corporate communication outlining advantages of why the adoption to new communications means will have an impact on corporate communication.

Keywords: *corporate communication, social media, future.*

GJMBR-A Classification: *JEL Code: M19*



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I. INTRODUCTION

Traditional corporate communication takes place within a clearly defined structure, using channels such as internal mail, telephones, memos and formal meetings. Modern corporate communications make use of technology such as email, intranet and social media to share information within a more flexible team structure.

Corporate communication enables more collaborative relationships and enhances creative ideas and innovation. It is helping companies to gain better employee insights and engage with their employees and customers at closer levels.

Social media has transformed the field of corporate communication and the way it is practiced professionally. Companies use social media to share company profiles, products news, in general all information that they wish their employees can know. Social media is now an image builder, enhancer and maintainer.

Nowadays a company's reputation, brand image, success or failure all depends on the image built by the company in social media and their own performance in the globalised market system. Therefore,

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the future of PR and corporate communication depends on how well communication professionals learn and adapt new technologies and practices. (Breakenridge, 2012).

A lack of research in identifying the importance of social media as the most effective medium to corporate communication management results in many companies limiting their growth. Therefore, this study will examine the importance of social media as a communication platform that needs to be adopted by all forms of the companies, for both employees internally and consumers at large.

In effect, the paper will

- Attempt to justify the importance of social media in corporate communication
- Highlight how social media can be used as a vital tool for corporate campaigns to meet their future.
- Social media as a marketing and information communication form
- Social media as an internal communication channel
- Overview from academic practices to clarify the importance of why an organisation should consider social media.

II. RESEARCH OBJECTIVES

RO1: To identify advantages and disadvantages of the use of social media as a communication platform

RO2: To identify most effective form of social media for reaching the public at large

RO3: To identify the social media platform that can be used internally with employees

a) Research Questions

RQ1: What is the advantages and disadvantages of the use of social media as a communication platform for corporate communications?

RQ2: What is the most effective form of social media for the public?

RQ3: What is the most effective form of social media for to use internal employees?

Corporate communication is all about communication between people and organizations, whether it is advertising, a poster or employee relations. Even though the ways we communicate with each other are constantly moving and changing things like new tools, new tactics and new channels.

III. LITERATURE REVIEW

Communication studies have first been concentrating on interpersonal communication until the first mass media technologies have been introduced. The term mass media was coined in 1920 when the radio and mass-circulation newspapers have been introduced (Laughey, 2007). Goffman (1959) describes social life using the metaphor of drama.

The internet has changed the way people do things. The internet brings together satellite and telephone communication with multimedia sound text and video, it has revolutionised the way people shop and the nature of peoples leisure time (Balnives, M pg 84, 2001). The internet as it is educative. (Balnives, M pg 16, 2001) education plays an importantly part in determining people's ability to access information and whether they can make productive use of it.

Some studies that specifically address how mass audience began to double themselves only (bayn 2000, Hills 2001, Schultz, 2000) show how the internet has become a medium by which audience communities are as to reassemble and become remediated.

According to Goffman (1959), everyone plays a multiplicity of roles on different social stages. For each 'audience', one offers a somewhat different version of his self. Thus a huge part of identity development is performing for the public in order to experience reactions (Boyd and Ellison, 2007).

Corporate identity is what is known as the persona of the company that is designed to facilitate the goal to reach the business' objectives. Therefore, companies as well, are concerned with identity production in order to form a favourable image.

Despite many divergent views as to what corporate identity or corporate image are, it is commonly agreed that "identity and image are typically seen as opposite ends of the communication process" (Christensen and Askegaard, 2001, p. 296). These opposite ends are connected through corporate communications, which can be divided in planned and unplanned communication (Melewar and Karaosmanoglu, 2006).

Social media gives one what to think about as bernadcohen says his observation is that media may not be successful in telling people what to think but is successful in telling them what to think about (Cohen 1993 p1) The social element is not only Indispensable to new media but provide the dynamic that makes all new media tick (pg 4 Levison, P, 2006).

New information and communication technologies have changed the way we work allowing greater control over the processes of production and distribution (Balnives, M pg 12, 2001).

(Davito J, 2017) All Communication forms incorporate the varies social media that are now on essential part of our everyday lives.

a) *The importance of social media in corporate communication*

The world is revolving on its axis, it brings all sort of changes in our lives and the way we are adopt to the changes matters, few years back when social media emerged most companies prohibited their employees from accessing Facebook during working hours fearing the loss of productivity. And it's most interesting to now see the same firms on Facebook sharing status updates and actively building their fan following. The scenario has changed drastically within a few years as the far-reaching potential of social sites is being experienced and explored. Some departments and functions within organizations have had a complete social makeover. Here's a picture into ways in which social media has impacted company communications and how some organizations are changing the way they think about social.

Ways in Which Social Media Has Impacted Company Communications.

o Social Media Impact on Internal communications.

Generally, we think that social media is an outlet to the world. But many organizations are realizing their potential in internal communications.

- It is obvious that they are much more effective and open compared to older means such as group emails.
- Especially firms with a large number of employees can use it as a very effective means to enhance interactions between employees.
- o Through the help of social media organizations have built customized groups suited for their needs and are actively encouraging people to collaborate constructively and connect with each other.

However, it does seem that many corporate social networks do not see the same kind of power that established social networks do. Many employees seem more concerned about sharing thoughts internally on a work network, and changing their habitual social platform preferences. Taking up on this trend, recently, Facebook launched a new app/ product: Facebook at work, allowing users to use their company accounts. Companies with 100 + employees are being targeted by this product. Facebook believes that smaller firms are already using Facebook groups. Internally, they are already using this:

"Facebook at Work's strength is that we've spent ten years and incorporated feedback from 1 billion active users...All of that is embedded now in the same product but adapted for different use cases...When Mark [Zuckerberg, the CEO] makes an

announcement he just posts it on Facebook at Work” - Lars Rasmussen (source).

The key reason why this topic of internal communications will continue to gain ground is the following:

- 1) Current internal communication and knowledge sharing, especially in large firms are still optimal and rely on peer to peer Email exchanges which are sometimes information blockers.
- 2) Employees may receive as much as 100-200 Emails per day, which makes it easy to miss out on valuable information. This figure crosses the roof top if anyone is on vacation, leading to severe mismanagement and internal frustration and in some cases, poor decision making.
- 3) In times of employee turnover, the information is rendered unavailable to others who do not have access to a string of Emails that may be important for project progress.

Many global firms are working on the rather pivotal topic of building transparency and employee engagement while trying to learn from new forms of communication. Social media's growth and prominence over the last decade has made it the top in this regard.

There's still a question mark on whether proprietary social networks will be the answer to this issue, or if firms will have to go to existing networks to bring back the employees. Proprietary networks face the legacy issues of being and using tools that are not necessarily modern enough for employees. And existing networks do not usually make a firm comfortable enough to share private firm information. The answer does lie somewhere in between, but will open up an interesting discussion in the coming years. Questions on the real productivity gains due to better knowledge sharing, time loss due to an additional information channel, the cost of training employee on a new way of communication, productivity losses due to the sheer feeling of being overwhelmed by information are some of the things that will have to be considered while arriving at the real answer.

b) *Social media impact on customer service*

While everybody was building fan following using Twitter and Facebook, some firms realized that they can be an excellent, direct medium for customer service, quite early in the process. So, many customer brands respond to people complaining to them on these sites directly. Instead of sending a mail and waiting indefinitely or spending your own money to call them, you can just have a quick chat on Facebook or talk to a Twitter handle and share details of your problems. Since most people are in these networks anyway, they find it easier than taking the extra effort to call and wait on the queue.

Some of the pioneers in this field is Nike which use special “customer care” accounts in

addition to the company social media accounts just for support.

Some of the key pointers to creating a successful social media experience for customers and bringing them the best customer care via social media are:

- Being responsive and acknowledging the issue.
- Immediate responses, considering most customers expect a faster response via social media.
- Actively listening and not ignoring customer complaints!

Unfortunately, customers increasingly get ignored by some organisations on emails and traditional communication, 7 in 8 social messages to brands go unanswered within 72 hours. Imagine if your customer service team answered only 1 in 8 emails right away, waited more than 3 days to get back with an answer or just flat out failed to pick up the phone 88% of the time. Unacceptable, right? Despite significant gains in the perception and value of social media, many brands remain unmoved in the quest to institute a fully functioning social communication strategy. According to New Voice Media, poor customer service in the US costs companies \$41 billion each year.

This leads us to believe that, while social allows firms to build transparent, quick and efficient ways to connect to customers, there's also a huge gap in the market. This will need to change as firms continue to improve their service quality to create value and stay competitive.

With every new Start-up now, the first thing after acquiring the brand name is to open a Facebook fan page and a twitter handle. These are a great way to generate word of mouth and usually less expensive than traditional media.

This is the most predominate question to ask when creating a business network with other business executives “where can I find you on Facebook?” in most meetings.

Whether through paid or organic promotions, social media presence and communication is an absolute must. If you have a large fan following, you can regularly share your links and generate traffic to your website, especially if your business depends on that. The traffic is also likely to be more targeted and of higher quality because your fans are interested in what you do and what you have to say. Social media traffic may form a major component of total traffic for your site/business.

Firms, small businesses and Startups are investing in Content marketing initiatives aggressively. By creating quality content organizations or individuals and trying to establish themselves as thought leaders. This includes SEO optimization, competitive research and being aware of keywords and search rankings. Social and search are also related, as one sees more

social updates or reviews show up in Google search which customers are constantly on. The true impact also depends on the industry you are in. And while, we are of the belief that there's no industry un-touched by social, some are still more impacted by it than others.

c) *Challenges depriving corporate companies to utilise social media to its fullest*

Examining how social media communication can be used to bring massive positive impact to the corporate world and be the most effective communication. Only when the company learn to master the six challenges listed below. These challenges will help their organizations meet the future, and further the professionalization of the practice.

1. Linking business strategy and communication.
2. Building and maintaining trust.
3. Coping with the digital evolution and the social web.
4. Dealing with sustainable development and social responsibility.
5. Focusing attention on reputation as organization-wide responsibility.
6. Integrating communication functions.

d) *Linking business strategy and communication*

Connecting business strategy and communication is one of the most important and enduring issues for public relations. This calls into question the role of the communication executive and the communication department and the perception of their role by other executives.

Several future challenges are associated with how communication departments can link strategy and communication. Some of these include creating, aligning and communicating corporate values and getting closer to stakeholders. Future opportunities include anchoring the communication function in the top management team and more collaboration and co-creation of strategy with stakeholders.

e) *Building and maintaining trust*

Communicating an organization's values to stakeholders can define the 'face' of the organization, but a challenge for any organization is to convince their stakeholders that they are to be trusted. Therefore companies should always safeguard their reputation be mindful of what they post or share in their social media platform.

Building trust requires companies to demonstrate clear personal and societal benefits, to behave with integrity and to engage with customers and stakeholders. The 2015 Edelman Trust Barometer shows a global decline in trust over the last years, and the number of countries with trusted institutions fell to an all-time low among the informed public.

f) *Coping with digital evolution and the social web*

It is with no doubt that we are living in an ever-changing world where everything is just at the click of

our fingertip, the speed and volume of information flow greatly affect organizations and their practice. Social media presented endless opportunities to merge computers, communication and entertainment industries.

With the introduction of digital media, it is no exaggeration to claim that the notion of mass communication and its social, political, economic and cultural consequences face new challenges. With this in mind Face-to-face communication is still viewed by a vast majority of practitioners as one of the most important channels when addressing stakeholders.

g) *Dealing with Sustainable Development and Social Responsibility*

Increasingly active and interested stakeholders are demanding ethical behaviour, trust, credibility, and transparency from corporations. The media, who constantly study organizations' behaviour on child labour, human rights, recruitment ethics, corporate governance, and bonuses and remuneration for top leaders, often stimulate this interest. Whether a company communicates or not, their failure to handle these issues in the public arena will be communicated for them.

Communicating about social initiatives is likely to create higher expectations by stakeholders. Fulfilling the communicated promises that build expectations must be done by the entire organization.

Business leaders who list building reputation and brand equity as primary motives for engaging in social initiatives understand this very well. Success depends on how well the organization listens to its stakeholders, how it interprets their desires and wishes, how well it delivers what it promises and lastly how credible its communications are.

h) *Focusing attention on reputation as an organization-wide responsibility*

Reputation is an intangible asset that can build competitive advantage for a firm. The 2015 AON report on global risk management listed damage to reputation/brand as the largest risk facing companies. However, they also found that the increased awareness of reputation by leaders and boards has reduced losses from reputation risk.

Strong communication coupled with a strong reputation provides competitive advantage. Communication executives will be more influential in helping organizations recognize reputation as a component of the overall risk assessment and management process. This signals that the organization is concerned about its legitimacy and is willing to include a broader range of perspectives and voices into its decision processes.

i) *Integrating communication functions*

Managing the many ways an organization communicates with its stakeholders will continue to be a challenge to communication departments. Aligning the

demands of all stakeholders with corporate goals requires effective communication and the chief marketing officer and the chief communication officer should be joined together at the hip.

When everything an organization does sends a message, effective reputation management and branding is only possible when all those responsible for developing communication strategies are pulled together.

In summary: Social media has changed the way we do business. Staying put in a corner thinking it will go away not going to work anymore. The more proactive firms are in establishing, testing and seeing the value of networks, the more successfully they will maintain customer and employee relationships of the future. Not every single method or tactic will work for each firm, but the only way to figure that out is through tests and collaborations. Try now or be ready to perish!

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La Auditoria Forense Aplicada A Diferentes Áreas

By Alvaro Fonseca Vivas

Abstract- The losses and bankruptcy that has led to many business organizations and also that are leaving many victims with the handling of fraud and crimes that strengthen corruption and that leads to companies around the world and especially in Latin America, makes that the executives and the employees of any level of the same ones contribute to that this scourge be strengthened in the routine work and in the development of the daily tasks, for that reason the importance of the forensic audit, that does, that investigations are carried out that help to detect those situations already committed, identifying who are the perpetrators and the impact that these have left to the economy of the victims and to the community as it is the case of the environment, the social, the cultural, the political, the administrative, the financial, technology, education, health among other areas, helping the administration of justice as experts or expert witnesses.

Keywords: forensic audit; control; fraud; corruption; crime.

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Strictly as per the compliance and regulations of:



La Auditoria Forense Aplicada A Diferentes Áreas

Alvaro Fonseca Vivas

Resumen- Las pérdidas y quiebra que ha llevado a muchas organizaciones empresariales y también que están dejando muchas víctimas con el manejo de los fraudes y de los delitos que fortalecen a la corrupción y que conlleva a que las empresas en todo mundo y en especial en latino-américa, hace que los ejecutivos y los empleados de cualquier nivel de las mismas contribuyan a que este flagelo se fortalezca en el trabajo rutinario y en el desarrollo de las labores cotidianas, por ello la importancia de la auditoria forense, que hace, que se realicen investigaciones que ayuden a detectar esas situaciones ya cometidas, identificando quienes son los victimarios y el impacto que estos han dejado a la economía de las víctimas y a la comunidad como es el caso del medio ambiente, lo social, lo cultural, la política, lo administrativo, lo financiero, la tecnología, la educación, la salud entre otras áreas, ayudando a la administración de la justicia como peritos o testigos expertos.

Palabras Clave: auditoria forense; control; fraude; corrupción; delito.

Abstract- The losses and bankruptcy that has led to many business organizations and also that are leaving many victims with the handling of fraud and crimes that strengthen corruption and that leads to companies around the world and especially in Latin America, makes that the executives and the employees of any level of the same ones contribute to that this scourge be strengthened in the routine work and in the development of the daily tasks, for that reason the importance of the forensic audit, that does, that investigations are carried out that help to detect those situations already committed, identifying who are the perpetrators and the impact that these have left to the economy of the victims and to the community as it is the case of the environment, the social, the cultural, the political, the administrative, the financial, technology, education, health among other areas, helping the administration of justice as experts or expert witnesses.

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I. INTRODUCCIÓN

Cuando se estudia la historia de Egipto, en especial la de la contabilidad (Gil, Triana, 2011) los investigadores encontraron que los escribas (discípulos de los sacerdotes) se encargaron de llevar las cuentas a los faraones dado que podrían anotar las tierras y los bienes conquistados. Así mismo los fenicios, hábiles comerciantes y mejores navegantes, desde 1.100 años antes de Cristo perfeccionaron los sistemas contables implementados por los egipcios y se encargaron de difundirlos. En Atenas, el senado

ejercía la administración y control de la cosa pública, y los funcionarios que administraban los recursos rendían cuentas de su gestión.” (Historia de la Contabilidad, párr. 2 a 6).

Así mismo existe una estrecha relación, inseparable en muchos aspectos, entre contabilidad y auditoría (Mautz y Sharaf, 1961). Este trabajo sostiene que cada vez que se ha cambiado el paradigma principal de la contabilidad a lo largo de la historia, también ha cambiado el paradigma de la auditoría. Cuando los reportes bajo NIIF (Normas Internacionales de Información Financiera) su sigla en ingles IFRS, se volvieron obligatorias en 2005 para todas las empresas que cotizan en Europa, el valor razonable, entendido como concepto, finalmente parecía prevalecer sobre los conceptos de costo histórico y enfoque de agencia. El propósito de este trabajo es argumentar que el cambio de paradigma en la contabilidad, aún no ha tenido el impacto esperado en el paradigma principal de la auditoría. (Jeppesen, 2015).

En el desarrollo de la presente investigación, en donde se muestra como en la actualidad la Auditoria Forense, es necesaria para los análisis desde lo teórico para la aplicabilidad en los aspectos que los delinquentes de cuello blanco manejan o están en la evolución del Fraude, desde las entidades organizacionales, en las operaciones, en los delitos conexos y que son cometidos en las áreas y en general todas las operaciones sobre las cuales se sustenta la gestión financiera pública, privada y social, de tal forma que el estudiante o el profesional en ejercicio, comprenda la necesidad de ella.

En la evolución de los fraudes, el estudiante, el profesional o la persona en común que le interese este tema, percibirá conceptos a la luz de ser claros de lo que significa la Auditoria Forense, se demuestra que no solo a la profesión de la Contaduría Pública es importante y necesaria para este trabajo de investigación, también es muy valiosa en los campos de acción de las demás profesiones o disciplinas que le servirán de apoyo en las mismas y que una de las finalidades es estar a la vanguardia de los nuevos conceptos y los nuevos mecanismos que influyen en el diario vivir (Fonseca 2013), aportando su experiencia y manejo disciplinarios por los diferentes fraudes y/o delitos que se cometen y se perfeccionan cada vez más por los autores de los mismos, debido a la constante evolución de la tecnología y al ámbito del manejo de un

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mercado globalizado y como a la falta de normas y leyes que los castiguen o existiendo estas no se hacen cumplir por los diferentes jueces y magistrados de las altas cortes.

Si se aborda el tema de lo forense y definiéndolo como lo hace la Real Academia Española, como: "1. Sitio en que los tribunales oyen y determinan las causas. 2. Curia, y cuanto concierne al ejercicio de la abogacía y a la práctica de los tribunales y entre otras definiciones que tiene el diccionario de la lengua española. 3. Reunión de personas competentes en determinada materia, que debaten ciertos asuntos ante un auditorio que a veces interviene en la discusión", hace ver, que el trabajo que hace en las investigaciones y que tienen relación con los jueces, conciben una referencia a lo forense, que es después de ocurridos los hechos y que las personas que son expertas en diferentes disciplinas o ciencias y puedan intervenir para soportar o profundizar lo que sea necesario ante la corte o en el foro, como se realizaba en la antigüedad ejerciendo la función de "testigo experto" o "perito auxiliar" en actos delictivos o fraudulentos mediante la entrega de un informe y/o un dictamen forense ante un juez.

En el desarrollo de la presente investigación, en donde se muestra como en la actualidad la Auditoria Forense, es necesaria para los análisis desde lo teórico para la aplicabilidad en los aspectos que los delincuentes de cuello blanco manejan o están en la evolución cada día del Fraude desde las entidades organizacionales, en las operaciones, en los delitos conexos y que son cometidos en las áreas y en general todas las operaciones sobre las cuales se sustenta la gestión financiera pública, privada y social, de tal forma que el estudiante o el profesional en ejercicio, comprenda la necesidad de ella.

En la evolución de los fraudes, el estudiante, el profesional o la persona en común que le interese este tema, percibirá conceptos a la luz de ser claros de lo que significa aplicar o contratar a expertos en Auditoria Forense, con la cual se demuestra que no solo a la profesión de la Contaduría Pública es importante y necesaria para este tipo de trabajo de investigación, también es muy valiosa en los campos de acción de las demás profesiones o disciplinas que le servirán de apoyo en las mismas y que una de las finalidades es estar a la vanguardia de los nuevos conceptos y los nuevos mecanismos que influyen en el diario vivir (Fonseca 2013), aportando su experiencia y manejo disciplinarios por los diferentes fraudes y/o delitos que se cometen y se perfeccionan cada vez más por los autores de los mismos, debido a la constante evolución de la tecnología y al ámbito del manejo de un mercado globalizado.

II. MARCO TEÓRICO

Como antecedentes significativos de la presente investigación, vale la pena el cómo, el cuándo y el porqué de los hechos de corrupción que invaden y han invadido a nuestros diferentes países no solamente de los llamados desarrollados sino también a los llamados tercermundistas o en vía de desarrollo como los clasifica el Banco Mundial - BM y la Organización para la Cooperación y el Desarrollo Económico - OCDE y que en la actualidad día a día sacudieron y sacuden a las organizaciones empresariales en especial en el mundo entero y en la última década en Colombia, es muy alto el monto económico que ha sido defraudado y la duración de los esquemas que son utilizados en este tipo de operaciones por parte de los victimarios, ocasionó un frenesí entre los usuarios y los propietarios, entre los administradores desesperados por encontrar una solución verdadera para solucionar este problema, sino flagelo, para lo cual se debe necesitar de investigadores especializados y en específico en diferentes disciplinas, como es el caso del Auditor Forense.

Pero no solo en estos aspectos se desvían los valores éticos y morales, y de la educación defraudados de los hospitales, colegios, universidades o de los presupuestos gubernamentales establecidos para ello, estos son desviados por el manejo de contratos o de los sobre costos en los insumos, materiales y elementos necesarios para estos, por personas quienes los utilizan entre otros muchos aspectos en la compra de todo tipo de activos, blanqueo de dinero, en prostitución, en lujos suntuarios o extravagantes y otros en los cuales gastan los valores defraudados producto de dichos hechos delictivos.

Muchas de las organizaciones empresariales o de empresarios a nivel mundial o de la educación en el mundo y en especial en Colombia, desarrollaron y suscribieron acuerdos de gobierno corporativo, códigos país, códigos de conducta y códigos de valores y de ética, que conformaron Comités de Auditoría, cuyos prestigiosos miembros serían garantía de seriedad y de hacer grandes gastos en Auditorias investigativas llamadas forenses, pero sin resultados óptimos (Fonseca, 2013).

Esto lleva a tener inquietudes y a realizar entre muchas otras preguntas, estas: ¿Qué hace falta en el desempeño del control interno, la auditoria y la Revisoría Fiscal de las organizaciones empresariales? ¿Qué pasa con los entes de control del estado que no cumplen con sus funciones? ¿Por qué no se ejerce un mejor control en la contratación de los ejecutivos de las organizaciones empresariales? ¿Por qué no se castigan a los que cometen fraudes en las organizaciones?, ¿Será que las leyes son demasiado laxas con los delincuentes de cuello blanco?, ¿Por qué

no se establece el trabajo de la investigación con la Auditoría Forense?

El ejemplo más agudo de este procedimiento nos lo da en el momento que buscamos entre los antecedentes escritos y tratados en el tema de las investigaciones de la práctica de la medicina forense, según los informes de diferentes autores entre ellos Ti Yen Chieh que definían a la medicina forense la cual estaba asociado a la medicina legal o jurisprudencia médica o medicina judicial, que es una rama de la medicina en donde se aplican todos los conocimientos médicos y biológicos necesarios para la resolución de casos judiciales, la cual se ocupaba de verificar las causas que originaron la muerte y estos dictámenes eran presentados a los tribunales para la aplicación de la ley, sin embargo.

...se habla de que ésta puede ser tan antigua que nace cuando se vincula lo legal con los registros y pruebas contables. El Código de Hammurabi de Babilonia primer documento legal conocido por el hombre en algunos de sus fragmentos da a entender el concepto básico de contaduría forense: demostrar con documentación contable un fraude o una mentira.

Ésta no tuvo trascendencia hasta el hecho histórico de los años 30 de apresar a Al Capone, personaje dedicado a prácticas criminales y al lavado de dinero, cuando un contador del departamento de impuesto se dedicó a buscar pruebas, encontrando una gran cantidad de evidencia, como ejemplo el libro de pagos, con el cual se pudo comprobar que el volumen de ventas superaba la capacidad teórica del negocio de los lavadores, de hecho, el volumen de ventas real y el volumen de ventas declarado iban lejanos. Con lo cual la fiscalía pudo demostrar fraude en el pago de impuestos en Al Capone y en sus lavadores y desmantelar la organización.

Pero en esta época tampoco se dio el impulso suficiente a esta rama de las ciencias contables el cual fue diferido hasta los años 70 y 80; cuando con el caso Watergate en 1972 se dio inicio al análisis del fraude en los Estados Financieros, tan pronto como esté escándalo salió a la luz, fueron reveladas una serie de actividades ilegales paralelas que dieron como resultado la dimisión del presidente Richard Nixon y la formulación de una acusación contra el presidente o algún alto funcionario del gobierno de Estados Unidos. La Comisión Treadway de los Estados Unidos (Comisión Nacional sobre Reportes Financieros Fraudulentos) dio un impulso y direccionamiento importante frente al fraude administrativo y revelaciones financieras engañosas y algunas de las Normas Internacionales de Auditoría (NIA's) emitidas por la Federación Internacional de Contadores IFAC, se refieren al Fraude y error, a la evidencia de auditoría, las

consideraciones adicionales sobre partidas específicas, con respecto a las revelaciones de los Estados Financieros, a la observación de inventarios físicos, confirmación de cuentas por cobrar, indagación sobre litigios y reclamos. (Cárdenas, Becerra, 2008, pp. 2, 3).

Entre muchos otros y los antes mencionados aspectos han contribuido a la profundización de la investigación en Auditoría Forense entre muchísimos otros casos a nivel mundial están los de Enron, Worldcom, Tyco, con lo cual a partir de la cual se crearon instituciones y se emitieron normas legales para supervisar los aspectos contables y de conflictos de interés, fraudes y corrupción. Así como en los últimos años en Colombia con los casos de fraudes y delitos que se encuentran en investigaciones y que van para la impunidad, como lo es lo de Odebrecht \$ 32.300 Millones; \$ 12.700 Millones contratos de alimentación de los niños en los colegios del país; Saludcoop \$ 1.4 Billones; \$ 146. 900 Millones de Coomeva; \$ 17 Billones de pesos de Reficar; \$ 175.000 Millones de Transmilenio en contratos con los Nulle junto con los \$ 170.800 Millones en la carretera Bogotá D.C. a Guirardot; \$ 559.500 Millones de Caprecom; entre otros desfalcos del estado a la población, pero es una peste que viene desde las transnacionales comenzaron a salir de sus países para conquistar nuevos mercados como son las Norte-americanas y esto lo podemos ver en The Corporation.

III. METODOLOGIA

En el desarrollo de este trabajo de investigación, está basado en la disciplina de la investigación con el método cualitativo, a raíz de que este paradigma defiende la realidad compuesta por sujetos sociales, cuya vivencia subjetiva es creadora de realidad. Esta realidad se concibe de manera holística e interactiva (no separa las partes como el método anterior) y resalta la influencia que el contexto genera sobre los individuos pues emplea el método inductivo - deductivo. (Pérez Almagro, 2016), así como por sus características comunes que son: comprensión del significado; sentido común; Construcción social y fin práctico, como también en lo documental como es el de reunir, organizar, seleccionar, analizar y presentar sobre la documentación ya existente unos resultados que tengan coherencia.

Se utilizarán todos los procesos de una investigación, la finalidad de esta disciplina es recuperar información seleccionada, rápida y eficaz sobre un determinado tema que para este caso se refiere a la Auditoría Forense aplicada a cualquier área, con la correspondiente recolección de los datos que en su mayoría es bibliográfica, también información como las normas, y utiliza las nuevas herramientas tecnológicas las que son extraídas en su gran mayoría de la internet,

en los libros escritos sobre este tema y toda clase de documentos que son los medios por el cual se transmite los conocimientos, revistas, también se pueden utilizar páginas electrónicas, por lo tanto las fuentes utilizadas en esta investigación son:

- *Fuentes Bibliográficas:* Libros de consulta acerca del tema.
- *Fuentes Hemerográficas:* Aquella información recopilada por medio de revistas, ensayos, artículos, periódicos.
- *Fuentes De Internet:* Hace parte de fuente escrita.

Los Elementos del método que se implementaron en este trabajo son:

- Procedimiento riguroso,
- Formulado lógicamente y
- Tener por finalidad: la adquisición, organización y exposición del saber, teórica o experimentalmente.

Los pasos que se utilizaran en esta Investigación documental serán:

- Plan de trabajo (elección y delimitación del tema, hipótesis principal, el esquema, bibliografía preliminar, posibles problemas que se puedan efectuar en su desarrollo)
- Recopilación del material (Reconocer de manera preliminar las fuentes documentales)
- Organización del material (se clasifica la información)
- Redacción Final
- Presentación.

El tipo de Investigación utilizado inicialmente es exploratorio debido a que el objetivo a examinar es un tema muy poco tratado, pero en el desarrollo del mismo se convertirá en descriptivo al analizar las diferentes tendencias a cerca del mismo tema para determinar la conclusión o las conclusiones que se encuentren en el trabajo de investigación, utilizando el método correlacionar la cual este ayudará a definir la relación existente entre los conceptos obtenidos y por último se tendrá en cuenta la investigación explicativa, debido a que se quiso documentar los principales hechos que influyan en la corrupción ocurrida en las diferetes áreas de la economía.

Es de anotar en primera instancia, que lo cualitativo, se ha dado teniendo en cuenta que intenta hacer una aproximación global de las situaciones para explorarlas, describirlas y comprenderlas, desde los planteamientos de Bonilla & Rodríguez (1997, p.67) cuando afirma que “no parte de supuestos derivados teóricamente, sino que busca conceptualizar sobre la realidad con base en el comportamiento, los conocimientos, las actitudes y los valores que guían el comportamiento de las personas estudiadas”. Cabe considerar a Vasilachis (2006, p. 34) quien determina que “la investigación cualitativa al preferir el análisis de

las palabras y las imágenes, la observación más que el experimento, la entrevista abierta más que la estructurada; y la inducción de hipótesis a partir de los datos antes que la verificación de hipótesis” es pertinente y permite comprender la realidad de los fraudes y de los delitos que son cometidos en las organizaciones y por personas naturales y jurídicas investigados, en este caso, los casos que han sido sonados por los diferentes medios de comunicación como actos de corrupción, no solo en Colombia sino en todos el mundo, en el caso de funcionarios, empleados, empleadores y otros que en el marco relacional de su quehacer dentro de dichas instituciones y de la evaluación de la cual son objeto.

Existen varias clases de muestras dirigidas, para el caso concreto de este trabajo de investigación se seleccionó sujetos-tipo, pues como lo menciona (Hernández 1998, p. 227) “el objetivo es la riqueza, profundidad y calidad de la información, no la cantidad ni la estandarización”, esto permitió seleccionar las fuentes y conocer los conocimientos de las personas que involucrados en la encuesta, por lo tanto, se seleccionaron profesionales de la disciplina contable como de otras disciplinas, estudiantes, docentes y otros según el universo del periodo 2018. De esta forma determinar las discrepancias o las semejanzas sobre la Auditoria Forense como lo menciona (Greenberg, Ericson y Vlahos, 1972).

La tabla 1 muestra la distribución de las personas involucradas dentro del proceso de investigación los casos intencionales involucrados dentro del proceso de investigación, la muestra representativa de la población se extrae de forma aleatoria y de forma intencional: eligiendo a las personas según la relación que éstas guarden con el objeto de estudio. No se seleccionaron amas de casa u otras con poca apropiación de la auditoria forense. Una vez que se ha definido cuál será la unidad de muestreo vs análisis, se procede a delimitar la población que va a ser estudiada y sobre la cual se pretende generalizar los resultados. Así, una población es el conjunto de todos los casos que concuerdan con una serie de especificaciones (Lepkowski, 2008b).

Tabla 1: Distribución de la población a encuestar

Actividades	Total	Participación %
1. Profesionales otras disciplinas	27	13,5
2. Profesionales misma disciplina	35	17,5
3. Directivos	33	16,5
4. Docentes	28	14
5. Estudiantes	42	21
6. Otros	35	17,5
Total	200	100

Fuente: Propia - Alvaro Fonseca Vivas

Las técnicas de investigación utilizadas en la presente investigación fueron: La encuesta, el análisis documental y la observación. Es importante analizarlos uno a uno para entender su importancia particular.

Técnicas de Investigación e Instrumentos de recolección de la información. Estas técnicas e instrumentos utilizados en el proceso de investigación se resumen de acuerdo con cada una de las técnicas utilizadas tal y como lo representa la Tabla2, se tiene los instrumentos de recolección de la información como son: El guión de la encuesta y el análisis de los resultados.

Tabla 2: Técnicas e instrumentos de investigación aplicados

Técnicas	Instrumentos
Encuesta	Guión de encuesta
Análisis documental	Análisis de contenido
Observación	Diario de campo

Fuente: Propia - Alvaro Fonseca Vivas

IV. RESULTADOS

En el análisis documental es una técnica a través de la cual el investigador mediante la revisión de diversos documentos obtiene datos relacionados con el problema y la pregunta de investigación, desde los planteamientos de Krippendorf (1990, p. 64), quien lo define como una herramienta a través de la cual es posible "la consolidación de la información de manera que pueda aportar datos relevantes, a través de convertirse en documento u objeto informativo", fue pertinente a la investigación que atañe este documento, puesto que permitió hacer una revisión de documentos y libros relacionados con la Auditoria Forense.

Tabla 3: Estructura del Guión de encuesta realizada en la investigación

Preguntas básicas
Hace referencia a lo que es la investigación
Requerimientos para que esta investigación contribuya al trabajo profesional en la auditoria forense, citas de autores y puntos de vista personal que ayuden a una comprensión de lo que es la auditoria forense y lo que se requeriría para que contribuya al desarrollo profesional de quien quiera manejar investigaciones forenses donde se describe y dialoga con las preguntas.
Necesidades de información en función del problema, los objetivos y de la pregunta. Cada ítem tiene relación con uno o dos objetivos. Aspectos generales de interés y los ítems buscan la relación con los objetivos y se consigna en el trabajo de campo. Posteriormente, se propone el diseño del instrumento, para registrarlo y hacer las reflexiones y conclusiones del caso.

Fuente: Propia - Alvaro Fonseca Vivas

El orden jerárquico de las fuentes de la información ha sido: libros, trabajos de investigaciones pertinentes al objeto de estudio con estudiantes de diferentes universidades donde se ha desarrollado la asignatura, revistas especializadas, páginas de Internet, entre otros. Su finalidad, la de permitir su posterior recuperación por parte del investigador y su valor "la manipulación de la información". En este contexto, el análisis documental fue una disciplina que pretendió desde el inicio del proceso investigativo, rescatar las ideas contenidas en los soportes portadores de información.

Fueron la observación y especialmente los registros escritos de lo observado, los instrumentos básicos para producir nuevos bosquejos del problema estudiado y que llevó a dar cuenta de la manera más fidedigna posible, de las prácticas evaluativas. La observación permite reafirmar el carácter investigador, seguidor de indicios.

El resultado del guión de la encuesta, que es uno de los instrumentos utilizados para recolectar información dentro de la investigación cualitativa a partir de la encuesta, es el guión, el cual permite tener claridad sobre el objetivo del trabajo de campo e identificar el tipo de información que se necesita obtener de los encuestados.

Es de subrayar que el guión utilizado fue realizado con el compromiso y con la consigna de saber hacia dónde iba la investigación de la auditoria forense, las preguntas realizadas en la entrevista se relacionaban con los objetivos establecidos. Con el fin de estructurar la recolección de la información a partir de la entrevista en profundidad se diseñó el guión, el cual presenta la siguiente estructura que se muestra en la Tabla 3:

El trabajo de Campo que es un instrumento a través del cual el investigador narra lo sucedido en el proceso, relata las impresiones que le producen y describe las reflexiones que de ello derivan, por lo tanto se considera un instrumento imprescindible en donde se registra y lleva la bitácora de su trabajo y de los procesos a que se enfrentó que se realizó durante el periodo de trabajo de campo. Dentro de las potencialidades de la investigación se encuentra el desarrollo de la capacidad de observación y estimulación del pensamiento reflexivo, el inicio de un proceso de reflexión-investigación al contar con campos específicos donde se observan los registros y se hace una observación personal y teórica sobre los aspectos que le son de importancia.

Por ello en todo proceso investigativo, se llega al reto de encontrarle significado a todos los registros hechos y dentro de ellos a las descripciones, manifestaciones y expresiones obtenidas con los involucrados seleccionados. En otras palabras, es el momento de analizar los datos obtenidos en el camino recorrido y de esta forma poder visualizar la información total de una manera esquemática y precisa. Si bien los gráficos de barras es también conocido como gráfico de columnas, utiliza barras clásicas en forma horizontal para mostrar comparaciones numéricas de diferentes categorías representando una escala de valores con el cual fue aplicado en el trabajo de investigación para el resultado, según lo manifiesta Ingenio Virtual.

La encuesta se realizó a un universo de 200 personas, de las cuales se obtuvo respuesta de 158 encuestados equivalente a un 79 % de participación, y cuyos resultados más relevantes de esta investigación se relacionan con la importancia que se le da a la auditoría el 77% de los encuestados manifiestan que sí lo es; el 59% tienen un desconocimiento de las ciencias forenses; el 92% de las personas encuestadas manifiestan que si tienen conocimiento del fraude; mientras que 27% de ellos desconocen de los delitos; el 24% mencionan que desconocen de delitos financieros; en el conocimiento de la Auditoría Forense manifestó el 72% que saben que es la Auditoría Forense; pero el 61% menciono que esta auditoría es preventiva; mientras que el 75% de las personas encuestadas manifiestan que desconocen que fuera de Colombia exista trabajo de auditores forenses; 11 de las personas encuestadas mencionan que conocen que es un victimario mientras que el 96% saben que son las víctimas; contrario el 83% mencionaron en la encuesta que la auditoría forense es detectiva y 157 respondieron que es una herramienta de contra la corrupción; el 42% de las personas mencionan que este tipo de auditoría la puede ejercer tan solo el Contador Público y que sirve para la administración de la justicia lo respondió el 90% de los encuestados; 104 personas respondieron que a auditoría forense la puede ejercer cualquier disciplina siempre y cuando se prepare para ello; el 75% de los

encuestados desconocen que las universidades ofrezcan este tipo de auditoría en Colombia, mientras que el 95% les gustaría que las universidades ofertaran esta asignatura en el pensum de las diferentes disciplinas de pregrado para fortalecer sus labores y para posgrado el 87% mencionan que también es importante; a la pregunta de si debería existir un laboratorio que ofrezca ayudas a las que ciencias auxiliares que necesitan los investigadores forenses el 86% mencionaron que si es necesario, mientras que el 46% respondieron que desconocen que es un perito auxiliar como también el 70% mencionan no conocer o saber que es un testigo experto; así mismo el 92,4% de los encuestados estiman que los entes del Estado deberían tener un departamento de Auditoría Forense donde se realicen investigaciones de fraudes y de delitos relacionados con lo financiero; 129 personas respondieron que si saben que son delincuentes de cuello blanco y el 98% mencionan que les gustaría que en Colombia existieran Auditores forenses para ayudar a combatir la corrupción incluyendo a ellos mismos, como también que a la justicia Colombiana le hace falta cumplir y hacer cumplir las Leyes para castigar a los victimarios.

A otras de las respuestas obtenidas como resultado del trabajo de investigación, es de sí saben que las empresas colombianas conozcan que es la Auditoría Forense el 76% de ellas respondieron que lo desconocen, mientras que el 97% respondieron que sería interesante tener departamentos especializados de Auditoría Forense, como también 158 mencionan que debería haber claridad en el tema de este tipo de auditoría por parte de quienes lo conocen y el 56% de los encuestados desconocen que existan libros sobre el tema de la Auditoría Forense.

Siguiendo los planteamientos de Glaser & Strauss (1987) citados por Vallés (2000:356) "en esta fase del proceso de análisis cualitativo, el analista posee información codificada, una serie de anotaciones y una teoría. Las reflexiones en sus anotaciones proporcionan el contenido que se esconde tras las categorías, las cuales se convierten en los temas principales de la categoría presentada posteriormente en artículos o libros". Por ello es importante dar la discusión para dar a conocer que es la Auditoría Forense y que esta se puede ser implementada o aplicada a diferentes áreas de las actividades desempeñadas por las Organizaciones empresariales y que sirva para resolver casos de fraude y de delitos cometidos contra la economía.

V. CONCLUSIÓN

La presente investigación ha abordado el tema de la Auditoría Forense contando con la participación estudiantes, docentes, profesionales de otras disciplinas y profesionales de la misma disciplina entre otros de las universidades, empresas en la dirección

administrativa y contable, en este marco, los docentes seleccionados orientan su quehacer pedagógico hacia un proceso evaluativo con el propósito de identificar la influencia de esa evaluación y su posible aporte al mejoramiento en su desarrollo profesional y ejercicio como docentes en el marco de las investigaciones formativas y aplicadas hacia los fraudes y los delitos.

Antes de pasar adelante y por la relevancia del momento en el que surgen y asoman los resultados dentro de proceso investigativo, conviene describir la manera como se realizó la interpretación de los resultados de esta investigación.

Los principales descubrimientos que surgen desde las categorías más importantes son: características de la auditoría forense, están en el fraude, la auditoría, las ciencias forenses, detectiva, aplicada a diferentes áreas, victimario, víctima y la herramienta contra la corrupción, ejercerla por los contadores en la administración de la justicia, la capacitación en las universidades de pregrado y de posgrado, existencia de laboratorios para el desarrollo de las actividades forenses, delincuencia de cuello blanco, el cumplimiento de las leyes por parte de la justicia y del estados, existencia de auditores forenses, trabajo en las empresas sobre la auditoría forense y libros escritos sobre el tema y de la observación documental que están referidos a los objetivos y problemática de ésta investigación, a continuación se presentan los principales resultados derivados del proceso de triangulación estructurado en nueve puntos, seguido de la conceptualización de cada de las categorías identificadas.

Las características que constituyen la Auditoría Forense se estructuran a partir de los ocho componentes: fraude, auditoría, ciencias forenses, detectiva, aplicada a diferentes áreas, victimario, víctima y la herramienta contra la corrupción, la primera se presenta con su antecedente, donde "La Auditoría en su concepción moderna nació en Inglaterra o al menos en ese país se encuentra el primer antecedente. La fecha exacta se desconoce, pero se han hallado datos y documentos que permiten asegurar que a fines del siglo XIII y principios del siglo XIV ya se auditaban las operaciones de algunas actividades privadas y las gestiones de algunos funcionarios públicos que tenían a su cargo los fondos del Estado.

Por lo tanto, es importante del conocimiento y se haga un trabajo riguroso sobre el dar a conocer, la preparación y la necesidad del manejo de la Auditoría Forense y en especial, para que ésta, sea aplicada en cada una de las áreas u actividades que se tienen en un mercado mundial que cada día exige de más personas especializadas en descubrir los fraudes y delitos en las organizaciones económicas, independientemente sean privadas, públicas o sociales y que se de a conocer el apoyo que este brinda y se creen departamentos o dependencias en estas mismas organizaciones o la

creación de un centro especializado desde donde este sea de apoyo a las ciencias auxiliares en investigaciones forenses.

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Declaración De Divulgación

El autor declara que no existe ningún potencial conflicto de interés relacionado con el tema, vinculado en mi tesis doctoral de investigación y docencia.

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Practices of Nepotism and Individualism in SMEs: A Cross Cultural Analysis & Implications for Enterprise Success in Sub-Sahara Africa

By Ekakitie Emonena, Sunny & Egede Nwawuku Matteo

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Abstract- As we gravitate deeper into the 21st century, work patterns that drive productivity tend towards teamwork, group specialization, hi-tech and hi-touch processes. This study in acknowledging this new paradigm especially in an ICT age, advocates for the adoption of the twin practices of nepotism and individualism for growing Sub-Saharan African SMEs. The authors argue that given the peculiar cultural inclinations of Africans where socio-economic activities are woven around family subsistence and individualism in skills and competencies, coupled with readily available labour in most African families; it will be economically wise to drive SMEs set-up and start-ups through family where individual skills are given opportunity to crystallize. The authors contend that given the weak capacities of African entrepreneurs competitively, they can become effective if they make a strategic retreat and gradually develop their enterprises via deploying family resources cost effectively to increment capacities for productivity. The paper in examining extant literature in entrepreneurship reveals documented evidences of the application of nepotism and individual acumen to grow enterprises across notable cultures in the world. Theories of entrepreneurship lending credence to this argument include Cantillon's theory, the Knightian theory, the individual-opportunity nexus theory and the Mill's theory of individualism among others. These along with empirical studies outcome reveal the immense benefits and successes recoverable in the creation/administration of SMEs along these dimensions.

Keywords: *entrepreneurship, nepotism, individualism, family-patterned businesses, global competitiveness.*

GJMBR-A Classification: *JEL Code: M10*



PRACTICES OF NEPOTISM AND INDIVIDUALISM IN SMEs ACROSS CULTURAL ANALYSIS IMPLICATIONS FOR ENTERPRISE SUCCESS IN SUBSAHARA AFRICA

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Ekakitie Emonena, Sunny^α & Egede Nwawuku Matteo^σ

Abstract- As we gravitate deeper into the 21st century, work patterns that drive productivity tend towards teamwork, group specialization, hi-tech and hi-touch processes. This study in acknowledging this new paradigm especially in an ICT age, advocates for the adoption of the twin practices of nepotism and individualism for growing Sub-Saharan African SMEs. The authors argue that given the peculiar cultural inclinations of Africans where socio-economic activities are woven around family subsistence and individualism in skills and competencies, coupled with readily available labour in most African families; it will be economically wise to drive SMEs set-up and start-ups through family where individual skills are given opportunity to crystallize. The authors contend that given the weak capacities of African entrepreneurs competitively, they can become effective if they make a strategic retreat and gradually develop their enterprises via deploying family resources cost effectively to increment capacities for productivity. The paper in examining extant literature in entrepreneurship reveals documented evidences of the application of nepotism and individual acumen to grow enterprises across notable cultures in the world. Theories of entrepreneurship lending credence to this argument include Cantillon's theory, the Knightian theory, the individual-opportunity nexus theory and the Mill's theory of individualism among others. These along with empirical studies outcome reveal the immense benefits and successes recoverable in the creation/administration of SMEs along these dimensions. Japan and most Asian countries are documented examples. In the light of these benefits, the authors suggest among others that policies of government in sub-Saharan Africa should tilt towards incentives for family-patterned SMEs. It also advocates for a platform where innovative SMEs can receive sponsorship from government and trade/industrial associations. Finally, the paper suggests that SMEs in Africa link up via the Internet with SMEs abroad with a history of family business to learn success and survival strategies and gradually become global players themselves.

Keywords: *entrepreneurship, nepotism, individualism, family-patterned businesses, global competitiveness.*

I. INTRODUCTION

The African continent and particularly sub-Sahara Africa possess a very interesting case study for researchers both of western and African orient. Africa has had so much political and socio-economic challenges on account of its interface with Europe,

Arabia, India and indeed China. These interfaces have been mainly for economic purposes. Trade and commerce were the main attraction long before politics and religion came. These interfaces make the black continent a hybrid exhibiting complex and multi-dimensional characteristics (Akerle, 2000).

Perhaps, the most potent of these influences are political and economic. With the balkanization of Africa by European powers and its exposure to various political and enterprise cultures, it would appear sub-Sahara Africa became overwhelmed by trends it had no control over. Rodney (1976) in chronicling how Europe under-development Africa to alluded various factors which served to dislocate the productive fabrics of Africans economies. One of such strong factors is the destruction of individual and communal efforts in the production of products like cotton, ginning of cotton, cloth dyeing, blacksmithing and iron smelting, animal husbandry etc. Writers like Leo Africanus about the 1400AD, and Davidson (1977) among others, have made detailed documentation of these events.

From the unique pyramids of Egypt, the skills and sciences of manufacturing chariots and the gigantic palaces of the Pharaohs and several public buildings down to economic/technological heights which crystallized the vast and legendary empires of western Sudan, not forgetting the technologies deployed in the Benin and Oyo Empires in iron and bronze works, the African has been strongly wired by the twin work philosophy of *individual capacity and nepotism*. These made cities like Gao and Timbuktu popular as commercial centers of the western Sudan (1464 - 1754). The concept of individualism thus holds much value to the African as it is at the core of his productive ability, his competencies and driving passion to achieve his socio-economic goals. Individual competencies and beliefs in personal abilities are what distinguishes him intellectually among his peers, earns him his respect, titles and a pride of place in his community (Oyebola, 1976; Eze, 1996). For him, as a member of a thriving and fledging domestic economy, individualism and nepotism were the motivational capsules he needed to announce himself as a person of note.

Today, Western education, coupled with European styled modernization, political adventurism and religious infiltration have all conspired to destroy

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this well entrenched work culture (Ekong, 1983; Adebayo 1990). More recently neo-colonialism, western styled globalization and the ICT race have made the African an unwilling participant in a globalization race for which he has no pace and power to catch up with; the rules of which he never participated in drawing up, and which have no respect for his culture, his belief systems and his domestic productive capability. If anything, many of these evolutions and laws have eroded the belief of 'self-capacity' and 'can do' spirit of the African. What one sees these days is that the Africa and most LDCs economies are mere on-lookers as the world, driven by the G7 and the Paris Club nations, gravitates deeper into a sophisticated dispensation where technology, innovations and money power conspire to put the African in a platform of incapacity (Fanon 1967; Rodney 1976).

Based on our experiences, we dare posit that nepotism and individualism, contested as they are, still holds a lot of prospect for the African. This study argues that nepotism (which means preferring the use of family and relatives) in work processes can be winning strategies to grow SMEs to great heights in sub-Sahara Africa. Western literatures have merely coined the concept to assume a negative taste. We contend that individualism and nepotism have long been winning formulas deployed in creating SMEs in Europe and America and in recent times Japan, Malaysia and Korea. SMEs in these economies have today grown into multinational (MNCs) and transnational corporations (TNCs) transforming their economies. We argue that this can also be deployed in Sub-Sahara Africa to create SMEs that can, on the aggregate, emancipate African economies from the shackles of Europe and Asia dominated world trade/commerce.

This study projects that nepotism and individualism are key success capsules and strategic initiatives the African entrepreneur need to exploit if Africa ever hope to announce herself one day as a people that have 'arrived' and arrived strong. If the Chinese, Japanese and Europeans used them to excel, then the African too can use them to bootstrap for an African renaissance (Akerlele, 2000).

II. NEPOTISM AND INDIVIDUALISM- DEFINITIONS AND CONCEPTS CLARIFICATION

Nepotism is a controversial term that can be defined in various ways and it is also a term that many people have negative associations with (Gustafsson and Norgren, 2014). Nepotism is favoritism granted to relatives or friends regardless of merit. The word nepotism stems from the Latin word-nepos-for nephew, especially the "nephews" of the prelates in medieval times. Also, it is from this word that modern Romanian nepot and Italian nipote, "nephew" or "grandchild"

descended (Adam, 2003; CTC web, 2013). Nepotism describes a variety of practices related to favoritism; it can mean simply hiring one's own family members, or it can mean hiring and advancing unqualified or under qualified family members based simply on the familial relationship (Bush-Bacelis, 2014). Oxford dictionary (2010) aptly defined it as the practice among those with power or influence of favouring relatives or friends, especially by giving them jobs. In actual fact nepotism is an act of appointing one's relatives to the posts where they are not experienced for and outsiders are sidelined. It is mainly caused by selfishness since the person on top wishes to channel the resources to his family and for no one else. Scarcity of jobs also has a role in bringing about nepotism. Nepotism is also tied to discrimination issues and pragmatic concerns.

Nepotism is often cited as an explanation for the intergenerational transmission of management within family firms. When the founder retires, control of the firm is often transmitted to his heir rather than to a hired professional manager (Burkart, Panunzi and Shleifer, 2003; Bertrand and Schoar, 2006). Although family transmission of control might have positive effects in terms of agency costs, the heir might have less talent than a professional manager (Ponzo & Scoppa, 2010).

Attitudes toward nepotism vary according to cultural background. Hayajenh, Maghrabi and Al-Dabbagh(1994) note that in Arab countries nepotism has maintained a strong footing while many Latin American countries accept it as a norm. In Asia majority of entrepreneurs look to the family, rather than the broader populace for the succession of the business. Uhara (2014) opined that the practice is rampant in Nigeria and has become part of the people's culture which has even assumed a general name of "man-know-man". However, in a country like United States of America, nepotism is a sensitive issue in American business and there is a negative attitude towards the practice. Many companies and individuals consider the practice to be unethical, largely due to its conflict with traditional American values of self-reliance and fairness. (Bush-Bacelis, 2014).

Nepotism presents ethical dilemmas as few people see it as a problem. Connections, networking, and family - almost everyone has drawn on it as a source of support in job hunting in the private sphere. One of the most basic themes in ethic is fairness, stated this way by Aristotle: "Equals should be treated equally and unequals unequally". Nepotism interferes with fairness because it gives undue advantage to someone who does not necessarily merit this treatment (Nadler and Schulman, 2006). Nepotism is not a new phenomenon in business, but it is of particular interest as the world of business shrinks due to rapid travel and convenience and fast technological communication. As businesses become increasingly globalized, it is crucial to understand how cultural attitudes toward nepotism

vary between the different countries in which a business operates. Furthermore, as more families rely on multiple incomes for their standard of living, the ethical and pragmatic considerations regarding nepotism must be carefully negotiated to ensure the most effective overall business strategy. While certain guidelines have been known to effect a smooth incorporation of nepotism into a successful business, there are no definitive strategies. Clearly, however, nepotism can lead to success if applied appropriately, or to disaster if applied without careful consideration of all variables involved (Bush-Bacelis, 2014).

Individualism: One of the first social scientists to discuss the phenomenon of individualism in public opinion was the French aristocrat Alexis de Tocqueville. In his second book on Democracy in America (first published in 1840), he argues that individualism manifests itself in that most Americans citizens “feel no longer bound to their fate by a common interest; each of them, standing aloof, thinks that he is reduced to care for himself alone”(Tocqueville, 1998, p. 208). He further notes that individualism is more of “a mature and calm feeling” that originates in the mind just as much as in the heart (Gustavsson, 2008; Tocqueville, 1998). It is also considered to be linked to achievement-values, to the entrepreneurial spirit, the American myth of rugged individualism and self-reliance (Gustavsson, 2008).

Morris, Davis, and Allen (1994, p. 66) defined individualism as “ a self-orientation, an emphasis on self-sufficiency and control, the pursuit of individual goals that may or may not be consistent with in-group goals, a willingness to confront members of the in-group to which a person belongs, and a culture where people derive pride from their own accomplishments”. In the twentieth century, a cross-cultural researcher, Hofstede (1980) developed a classification of national cultures supported by different dimensions, one of which is *individualism versus collectivism*. In this article our focus is on individualism excluding its opposite, collectivism (which is the degree to which individuals are integrated into groups). In individualistic cultures ties among people are loose; they place priority on personal goals and to take care of themselves (Hofstede, 1980). According to Triandis (2001) they also behave primarily on the basis of their attitudes rather than the norms in their group.

The Hofstede Centre (2015) stressed that the fundamental issue addressed by individualism is the degree of interdependence a society maintains among its members. It has to do with whether people's self-image is defined in terms of “I” or “We”. For example, the British are a highly individualistic and private people as children are taught from an early age to think for themselves and to find out what their unique purpose in life is and how they can contribute to society. Similarly, in Germany - considered as individualistic - people stress on personal achievements and individual rights.

Germans expect from each other to fulfill their own needs. Group work is important, but everybody has the right of his own opinion and is expected to reflect them. The United States can clearly be seen as individualistic (scoring a 91%). The “American Dream” is clearly a representation of this. This is the American's hope for a better quality of life and a higher standard of living than their parents'. This belief is that anyone, regardless of their status can 'pull up their boot straps' and raise themselves from poverty. (Individualism-clearly cultural, (n.d.); Hofstede Centre, 2015).

Stata (1992) asserted that the primary element of individualism is individual responsibility. Being responsible involves making one's choices consciously and carefully, and accepting accountability for everything one does or fails to do. An integral part of responsibility is productivity. The individualist recognizes that nothing nature gives men is entirely suited to their survival; rather, humans must work to transform their environment to meet their needs. This is the essence of production. The individualist takes responsibility for his own production; he seeks to “earn his own way” to “pull his own weight”.

At this juncture, it is pertinent to mention some misconceptions associated with individualism that needs to be pointed out. Individualism is often equated to hedonism and selfishness as found in Gustavsson's (2008) work. Another major misconception is that individualism means isolation-being alone, being outside society. But isolation is not the essence of individualism. In fact the concept of individualism does not make sense in the absence of other human beings. Thus, it is called individualism not because it exhorts the individual to seek a life apart from others, but because it asserts that the individual, and not the group, is the primary constituent of the society. The belief that individualism means being alone leads people to say that individualism is incompatible with cooperation. Actually, a person who does not listen to others and would rather do things inefficiently as long as it's “my way” he's being closed minded. A true individualist wants the best for himself, so he seeks out the best, no matter who is the source (Stata, 1992).

III. NEPOTISM AND INDIVIDUALISM: REVIEW OF EMPIRICAL STUDIES

Assessing the relevance of culture on entrepreneurial behavior, Thomas and Mueller (2000) tested two of Hofstede's (1980) cultural dimensions, individualism and uncertainty avoidance, on entrepreneurial potential of a sample of 1,800 individuals from nine different countries. The results of the study gives empirical evidence that on the one hand, individualistic cultures have a more internal locus of control than collectivist cultures, and on the other hand, an internal locus of control combined with innovativeness is more found in individualistic cultures

with a low uncertainty avoidance than in collectivist cultures with a high level of uncertainty avoidance. Exploring the synergies between entrepreneurship and innovation, Elbaz, Binkour and Majdouline's (2013) empirical study of nine Moroccan firms revealed that:

- 1) Entrepreneurship and innovation are positively related to each other and interact to help an organization to prosper;
- 2) Entrepreneurship and innovation are complementary, and a combination of the two might be vital to corporate success and sustainability in today's dynamic and changing environment;
- 3) Entrepreneurship and innovation are not confined to the initial stages of a new venture; rather, they are dynamic and holistic processes in entrepreneurial and innovative organizations.

Strands of studies indicate that entrepreneurial initiatives especially innovation, risk bearing, employment creation, new opportunities identification and the commercialization of results of inventions have indeed contributed to the prosperity in many regions of the world (Schumpeter, 1949; Ukaegbu, 2000; Benzing-Chu, and Kara, 2008). In Africa, the contribution of entrepreneurship cannot be underscored. For instance, Ghanaian micro-enterprises employ less than 5 people, yet accounted for 70 percent of country's workforce (Government of Ghana, 2003; World Bank, 2006). Similarly, Kenya's private SMEs sector employed 3.2 million people and contributed 18% to the nation's GDP (OECD, 2005). Stel (2005) in a comparative study on the entrepreneurial aspect of total entrepreneurial activity rates and business ownership rates for G7 countries (i.e. U.S., Canada, Italy, U.K., Germany, France and Japan), findings revealed that entrepreneurial activity is highest in the United States. This reflects the dynamic character of the US economy as many individuals are in the process of starting a new business or are the owner/manager of a young business (younger than 3.5 years). However, While there are relatively many new businesses in the United States (high entry rate), there is also a relatively high exit rate, as many of the new firms do not survive. In contrast, while Italy has the highest business ownership rate, the low entrepreneurial activity rate indicates that there is not much development in the composition of the business population.

Business regulatory environment play a pivotal role in increasing the level of entrepreneurial activity. A 28% increase in Brazil's entrepreneurship activities between 2006 and 2011 is attributed to its well-managed government policies to stimulate and support the development and growth of businesses, as well as numerous business policy reforms that have focused on making it easier to start businesses (Simrie et al., 2011). In contrast, Global Entrepreneurship Monitors (GEM) surveys from 2002-2011 revealed consistently

low levels of entrepreneurial activities in South Africa (Simrie et al., 2011). Empirical evidence to support this contention was provided by Musara and Gwaindepi's (2014) study which indicates that bureaucracy, corruption, policy credibility, policy compliances and labour restrictions are the chief factors within the business regulatory environment that affect the process of starting new businesses in South Africa. Furthermore, the study also found a positive and significance correlation between bureaucracy and corruption. These show the importance of the business regulatory environment in increasing entrepreneurial activities of a nation.

Jin et al's (2010) Comparative analysis of human capital elements, which significantly influence enterprises' growth performance between high-tech and traditional enterprises in China, shows that human capital elements of the same entrepreneur have different impacts on the performance of business growth in different industries and innovation and business growth performances from a high-tech enterprise, have greater reliance on human capital of entrepreneurs than traditional industries.

IV. THEORIES OF ENTREPRENEURSHIP AND INDIVIDUALISM

a) *Cantillon's theory of entrepreneurship (1755)*

This theory does not view the entrepreneur as a production factor as such, but as an agent that takes on risk and thereby equilibrates supply and demand in the economy. Cantillon described an entrepreneur as a person who pays a certain price for a product to resell it at uncertain price, thereby making decisions about obtaining and using resources while consequently assuming the risk of enterprise (Bula, 2012; Holt, 2005). A critical point in Cantillon's argument was that entrepreneurs consciously make decisions about resource allocations. In a neo-classical framework, this function resembles that of the optimizing residual claimant, e.g., the business owner who rents labor and capital from workers and land owners in a world of uncertain demand or production (Bula, 2012).

b) *The discovery and opportunity theory of entrepreneurship (Equilibrium Destruction Theory)*

Schumpeter looks at entrepreneurship as innovation and not imitation. The entrepreneur is the prime mover in economic development whose function is to innovate, or to carry out new combinations. Anyone who performs this function is an entrepreneur, whether they are independent or dependent employees of a company (Acs, Audretsch, Braunerhjelm and Carlsson 2005; Bula, 2012). Accordingly, he viewed entrepreneurship as the process of combining resources in new and different ways to bring ideas to the market. In this sense, Schumpeter's entrepreneur is an innovator-an individual who disturbs the status quo by

replacing existing firms or ideas with new firms, products, or processes. This process is a dynamic one, as the entrepreneurs who bring innovations to the market replace businesses (or their products, services, or processes) that are no longer competitive, while simultaneously placing pressure on existing firms to become competitive. This kind of entrepreneurial action causes economic change (Godin, Clemens & Veldhius, 2008). In the Schumpeterian theory, the entrepreneur moves the economy out of the static equilibrium. Marz (1991), states that "Schumpeter hardly denied that the process of accumulation is the ladder to social power and social prestige; but he thought the very mainspring of the exercise of the entrepreneurial function is the powerful will to assert economic leadership. The joy of carrying through innovations is the primary motive, the acquisition of social power a subsidiary to it. The entrepreneur is not (necessarily) the one who invents new combinations but the one who identifies how these new combinations can be applied in production. This line of reasoning implies that a business owner is considered an entrepreneur only if he is carrying out new combinations." The entrepreneur moves the economic system out of the static equilibrium by creating new products or production methods thereby rendering others obsolete. This is the process of "creative destruction" (creating uncertainty) which Schumpeter saw as the driving force behind economic development (Schumpeter, 1949).

c) *Knightian Theory of Entrepreneurship (Knight, 1921)*

In contrast to Schumpeter, Knight's concept of entrepreneurship relies on his view that there are some people who have unique characteristics that make them entrepreneurs. Entrepreneurship, therefore, is defined by the actions taken by these individuals (Knight, 1942). Foresight, managerial ability, confidence in one's judgment, and the disposition to "back it up" with action are characteristics that are unique to entrepreneurs (Knight, 1921; 1964). Those who have superior abilities in these areas will make up a "special social class" of business men who direct economic activity. This view contrasts with that of Schumpeter, who argues that the potential for entrepreneurship exists in everyone (Acs et. al 2005).

Knight specifies three functions of an entrepreneur. The first and primary function is "that of leadership or economic pioneering; it is to initiate useful changes or innovations" (Knight, 1942). The incentive for this function is profit. The second function of an entrepreneur is that of "adaptation to changing conditions." The entrepreneur must be able to "forecast" or anticipate changes in the market in order for his or her business to remain successful. The third function of an entrepreneur is bearing uncertainty. Knight argues that the entrepreneur, as the owner of any enterprise, "places himself in the position to take the consequences

of such [unforeseen] changes, (wholly or up to a point) relieving those from whom he hires productive agents of this uncertainty and insecurity" (Knight, 1942). It can be said that Knight viewed an entrepreneur in terms of Risk, Uncertainty and Profit while recognizing the distinction between risk and uncertainty. The latter is uninsurable since it relates to unique events, e.g., a shift in consumer taste. According to Knight, the main function of the entrepreneur is to assume the uncertainty related to these events, thereby shielding all other stakeholders against it. i.e., the entrepreneur exercises judgment over (Bula, 2012).

d) *The Individual - Opportunity Nexus theory of entrepreneurship*

The Shane and Venkataraman (2000) interpretation of the field of entrepreneurship focuses on the discovery of opportunities and subsequent exploitation of such opportunities by individuals. However, just because opportunities exist does not mean that everyone perceives them. Only individuals with appropriate qualities will perceive them. Specifically the theory posit that opportunities are objective, individuals are unique, and third entrepreneurs are risk bearing. In its view, opportunity have objective component and these opportunities exist whether or not an individual recognizes them (Shane and Venkatara, 2,000; Shane, 2003). Opportunities are derived from the attributes of the industries within which an entrepreneur is contemplating action. The second assumption is that entrepreneurship requires differences in people and these differences manifest themselves in the ability to recognize opportunities (Shane, 2003). Individuals in this view are "alert" to existing opportunities (Kirzner, 1973; Shane and Venkataraman, 2000). The third assumption of this theory is that risk-bearing is a necessary part of the entrepreneurial process. Their theory is inspired by the 'Kirznerian' entrepreneurial discovery process but they emphasize that prior information is needed to complement the new information in the discovery of business opportunities.

e) *Mill's Theory of Individualism (1993)*

Mill based his theory upon psychological concepts regarding pleasure and pain in a bid to make individualism even more acceptable. This is because earlier conceptions were based on theological and metaphysical grounds (Bishop, 2007). This basis of pleasure and pain placed the theory of individualism within the realm of empirical verification (or falsification). If persons were such that Mill's ethical hedonism motivated their actions, his conception of justice logically followed. Mill likewise rejected the need for a *social contract* when he stated that;

"A favorite contrivance has been the fiction of a contract, whereby at some unknown period all the members of society engaged to obey the laws, and

consented to be punished for any disobedience to them; thereby giving to their legislators the right, which it is assumed they would not otherwise have had, of punishing them, either for their own good or for that of society ... I need hardly remark, that even if the consent were not a mere fiction, this maxim is not superior in authority to the others which it is brought in to supersede" (Mill, 1993).

Mill felt the "fiction" of a social contract did nothing to solve the problems it had been created for. Mill's belief that we can only interfere in the affairs of another when they do harm to others means that the social contract would be null and void only when least harm were done.

Further, Mill clearly rejects the concept of having some contract be binding which was signed ages ago, if at all. Therefore, rather than base his conception of individualism on theological, metaphysics or contractual foundations, he instead girds it with psychology. The result is his theory of individualism. Mill believed that individuals were the arbiters of their own actions and so he is considered to be one of the strongest proponents for liberalism, checked only by his harm principle.

f) *Grounds for nepotism & individualism: The african perspective*

It is trite that sub-Sahara entrepreneurs are handicap across several socio-economic spheres. This study argues that these constraints, challenging as they may be, necessitates innovation for SMEs start-ups and survival providing the ground for the use of nepotism and individualism as competitive strategies.

- *Funding:* Most African entrepreneurs have a fundamental problem of raising capital for operating SMEs. Engaging employees in the formal strict sense may pose drawback as payments of wages may frustrate start-ups. Nepotism can thus provide a veritable option that is cost effective.
- *Ease of Managing Worker Attitude:* It can be very convenient managing individuals and persons whose attitude one has already known. Furthermore, the knowledge that workers are of one's own family of origin would elicit cooperation and knitting of minds, creating synergy to aid productivity.
- *Use of Local Technology:* The use of local craft and techniques can best be deployed to aid productivity. Among the *Anioma* people of Delta State of Nigeria, clothe making using sticks to gin cotton into yarn, the evolution of techniques of dyeing clothe and making of *Kampala* dresses are a direct results of putting local technologies to profitable and competitive use.
- *Availability of Markets:* Most African markets have strong potentials on account of an increasingly

growing population. It is therefore not a problem having customers to buy and absorb the local manufactures or produce. Besides, with nepotism and individualism new markets and new uses for products can be easily developed.

- *Evolution of Skills:* Skills and competencies reside in individuals. Local cottage industries provide veritable ground for grooming talents to brilliance. Skills competitions in most Sub-Saharan States have evolved cottage industries that now support local economies.

g) *Successes in Nepotism and Individualism: Lessons for African Entrepreneurs*

Nepotism has resulted in successes of entrepreneurs across the globe. For instance, many listed firms in Malaysia are owned or controlled by family and these companies appear to be inherited by their own descendants (Ibrahim and Samad, 2010). Malaysian-born magnate and billionaire *Robert Kuok Hock Nien* (world's 39th richest person according to the Bloomberg billionaire index), through the Kerry Group limited, which he chairs and controls, listed enterprises with a total market value of about \$40 billion. Relatives run the most important parts of the Kuok businesses. Kuok's second son, Kuok Khoon Ean, heads Shangri-La Asia hotels chain, of which the family owns 50 percent. A nephew, Kuok Khoon Hong, chairs Wilmar International, the world's largest listed palm oil company with a market value of almost \$20 billion. His daughter Kuok Hui Kwong, is the executive director of SCMP group limited, publisher of the 109-year-old south China *Morning Post* (Bloomberg, 2013). Other key family firms in Malaysia include IOI Group, Hong Leong Group and Berjaya Group (Ibrahim & Samad, 2010).

When practiced fairly, nepotism can be a true asset, as Nelton (1998) suggested, citing the example of Thomas International Publishing Company, New York. In 1998 there were seven third-and fourth-generation family members working for the company. The third-generation president, Tom Knudson, encouraged nepotism among their independent sales contractors because he believed it resulted in high performance, stability, and long-term commitment. Kaydo (1998) also writes that nepotism may be viable in several positive dimensions. For example, a top salesperson's relative may have many of the same qualities that make the representative successful. Recruiting family members can therefore boost both performance as well as retention. For instance, one senior contractor began working for Thomas in 1940. By 1998 his wife and three of his adult children (two daughters and a son) all worked for the company. The son encountered a challenge when calling on a client at odds time with the senior contractor. He easily and politely diffused the situation using the diplomacy techniques he had gleaned from his father, the very

senior contractor the client disliked, and gained a larger-than-usual sale.

Nepotism is also dominant in Indian business and even arts. The largest corporations in India are in some sense "family owned". Reliance Industries, being the most interesting example. The company was co-founded by *Dhirubhai Ambani* and his cousin in the 1960s. After the founder's death the company was inherited by his two sons Mukesh and Anil Ambani. A succession war ensued and the matter was finally settled in court. Today, Reliance is the most profitable company in India (*India Times*, 2015). The Kapoor Family is the most obvious example of nepotism in Indian film industry as young actors find it impossible to get an opportunity unless they are related to a prominent figure in the film industry, politics or privileged in some other way. A review of how nepotism has impacted on business success will not be complete without mentioning Saudi Arabian, Alkhorayef Group. The group was found in 1957 by the late *Abdullah Ibrahim Alkhorayef* who passed the banner to his children who developed the company, modernized it and spread its activities worldwide (Alkhorayef, 2010). Today, under the leadership of third-generation Saad Abdullah Alkhorayef, the Riyadh-based firm has achieved excellence on agricultural market, strengthened its international presence with operations in more than 40 countries (Campden FB, 2013).

Individualism as a concept and practice in business also has achieved a string of entrepreneurial successes over time. Individualism as the second dimension of this study has also transcended in establishment of businesses that are well-known for creating incremental wealth for the society at large. Germany, a nation considered as individualistic with a relatively high score (67) on the scale of Hofstede (individualism-clearly cultural,n.d.) and the industrial power house of Europe boast of one these self-made entrepreneurs. *Andreas Von Bechtolsheim* from Bavaria began to experiment with electrics and electronics at a tender age which led to the design of a controller for industrial operations that allowed him to finance his studies. He later designed the SUN workstation, which in 1988, after only 6 years in the market, was worth over \$1 billion USD. He is also known as one of the first investors in *Google*. His other investments include Tasmania network systems, Brightmail, Brocade and Mirapoint (Brown, 2012).

Another case in point is *Robin Li*, the founder and C.E.O of China's largest online search company Baidu. Li made his billions by building a pioneer company in China's brutal Internet market, where most companies fail to monetize their business model. Baidu's revenues have been growing by leaps and bounds; reaching \$4.17 billion in 2013 (Mourdoukoutas, 2013). Before the birth of Baidu, Li has helped develop a software program for online edition of the *Wall street*

journal, the Rankdex site-scoring algorithm for search engine page ranking and also worked on improving algorithms for search engines. (Greenberg, 2009; Li, 1998; Taipei times, 2006). *Sir Richard Branson* from Britain-one of the most individualistic societies in the world-epitomizes self-made serial entrepreneur. At the age of sixteen his first business venture was a magazine called *Student*. Then in 1970, he founded a mail-order record company-within a year he had opened his first shop on London's Oxford street-*Virgin Records*. Virgin has now become a brand which now covers everything from telecommunication to space tourism (Alleyne, 2009; Boyce, 2014; Mckenzie, 2013).

In Nigeria, the Ibru and Dangote family have become a legend of some sort in individualism as it pertains to entrepreneurship.

V. CONCLUSION

This study has critically discussed the concepts of individualism and nepotism as it patterns to growing SMEs in Sub Sahara Africa. It has x-rayed the various grounds that warrant its use and a cross cultural analysis of how its use has become very profitable across certain cultures. The lessons African entrepreneurs can learn have been exposed in this discourse. *Ipsa facto*, individualism is not isolationism as some critics may see it, it is not about an SME operating alone or being in an island of its own. Individualism is developing and relying on core competencies and own capacities to dictate the strategic direction to go and having others follow. It is about being the leader in one's own industry of competition via innovations, evolutions of skills and competencies that cannot be copied – competencies that can become patents. It is about pursuing and showcasing an enterprise' own dream within the context of a competitive market environment and a set vision of being the best.

Because individuals constitute the primary unit of society not the group; the concept of individualism precludes the narrow definitions of an individual entrepreneur not desiring to associate, cooperate or compete with others - it defines SMEs whose drivers want to distinguish themselves as enterpreneurs of note with distinctive pedigree for value delivery. A true individualist is one who seeks out the best and wants to be the best.

As a corollary, nepotism is not absolute in real terms. It does not mean that talents and skill or other initiatives cannot be tapped from elsewhere to grow enterprises. Nepotism is about 'self preservation' on key success factors that give competitive edge in industries of operations. Unique production formulas, patents and competencies that should remain *business secrets* for success and longevity are best protected vide nepotism. It gives credence to moulding and shaping positive attitudes and work behavior that improves workers cohesion, can do spirit, *esprit de corp.*, etc. Henri Fayol's

14 *Principles of Management* advocate the twin concepts of 'unity of command' and 'unity of direction' without which an enterprise may not be effective. Nepotism and individualism galvanizes these as the spirit of 'ownership' permeates the enterprise. It also provides the training ground for development of all cadres of management - from shop floor to top management. People rise up the ladder based on skills, experience, length of time and commitment they have put into serving the enterprise (Cateora, 1996). Thus, for one to be a unit or divisional manager in most Japanese family enterprises ones' grand-parents and parents must have worked and risen up the ladder over the decades. It is not just by academic brilliance (Cateora, 1996; Kazmi, 2004). This underscores commitment and loyalty to the organization and secures a life-time service whose dividends are invaluable.

Businesses that are family owned procure strategic alliances with other enterprises of like or different nature, but have synergy of sorts. Hence managerial and operational ties can be strengthened via these strategic alliances (Thompson and Strikeland, Oghojafor, 2000). Thus, one enterprise secures certain interest of the other and receiving a service or product of value in return. This could be capacity for effective distribution chain management or providing insurance services for a different organization and/or out-sourcing the making of a particular component part to another family enterprise. Thus, the commanding heights of an economy can be supported by a network of family businesses. The ideology is that of 'standing together' and 'supporting one another' for economic survival. The *Kareitsu* businesses in Japan are built around this philosophy and they constitute the hub of the Japanese economy.

VI. RECOMMENDATIONS

In the light of study discourses the authors make the following recommendations:

- There is the need for a government policy to encourage the formation of SMEs that are oriented towards family businesses, taking advantage of available idle family labour and skills to kick-start enterprises especially at formation stage. These types of family businesses can enjoy patronage from government via free CAC registration, training and development programmes in addition to financial incentives such as reduced interest rates and grants.
- The Ministry of Trade and Commerce in collaboration with Trade and Industrial Associations should create necessary platforms for individuals and SMEs with proven individualistic tendencies in special innovations/creativity, to showcase their inventions and core competencies for sponsorship.

- SMEs patterned along family lines have golden opportunity vide current ICT and internet resources to link up with SMEs with like family businesses in advanced economies to learn the intricacies involved in establishing, and running family-based enterprises to success. This can open up a whole lot of opportunities for SMEs in Sub-Saharan Africa to achieve strategic alliances and become enterprises of note in their domestic business environments with a global focus.
- There is the urgent need to strengthen existing institutions and government agencies to embark on aggressive extension services for SMEs that are patterned and formed along family collisions and individual prowess (Like the *Kareitsus* businesses of Japan) with the objective of rapidly growing them into national and global reckoning.

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Contribution to the Analysis of the Interface Strategy - Quality Approach of Moroccan Companies Certified ISO 9001: The Mediating Role of Performance

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Abstract- The purpose of this paper is to analyze the strategy-quality relationship through a detailed evaluation of the contributions of these two fields. Initially, it is a question of describing the process of strategic reflection, as well as the quality processes in a specific context which is the ISO 9001 certified Moroccan companies, to eventually examine and understand the interference mechanisms between the two functions.

Based on the organizational theories, the strategic schools, the key concepts of the TQM, and the contributions of the 2015 version of the ISO 9001 standards we have proposed a performance-based unified theoretical integrative framework. From a methodological point of view, the coherence between the problematic and the data to which we have access and the nature of the studied phenomenon has led us to prioritize a multi-method research approach.

Keywords: *quality approach, business strategy, relationship, model, quality behavior, QMS, competitive advantage, performance, process, structural equation modeling.*

GJMBR-A Classification: *JEL Code: M19*



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Mohamed Amine M'barki ^α & Sara Rbili ^σ

Abstract- The purpose of this paper is to analyze the strategy-quality relationship through a detailed evaluation of the contributions of these two fields. Initially, it is a question of describing the process of strategic reflection, as well as the quality processes in a specific context which is the ISO 9001 certified Moroccan companies, to eventually examine and understand the interference mechanisms between the two functions.

Based on the organizational theories, the strategic schools, the key concepts of the TQM, and the contributions of the 2015 version of the ISO 9001 standards we have proposed a performance-based unified theoretical integrative framework. From a methodological point of view, the coherence between the problematic and the data to which we have access and the nature of the studied phenomenon has led us to prioritize a multi-method research approach.

Beginning with an empirical exploration of an exploratory qualitative study that was conducted by an interview guide delivered to a sample of 19 experts and Strategy and quality consultants. The results of the study were subjected to tests by using structural equations as a part of the second empirical phase with quantitative dominance which were conducted on a sample of 97 ISO 9001 certified Moroccan companies.

The research has shed light on the emergence of a well-differentiated typology of quality related behavior and a quite elaborated strategic reflection process among We have also confirmed the existence of a crucial bilateral relationship between strategy and quality, by an iterative process combining other factors (internal and external) that influence their transformation and their consequences. Moroccan companies. We have also highlighted the partial nature of the mediator role in the improvement of the performance concerning the alignment of the two disciplines. To conclude, some possible interpretations have been improved and put forward as a result of this research, to enhance the initial theoretical framework by proposing a general model of the strategy-quality interface.

Keywords: *quality approach, business strategy, relationship, model, quality behavior, QMS, competitive advantage, performance, process, structural equation modeling.*

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I. INTRODUCTION

The business world has undergone profound changes in recent years. The accelerated pace of change has led to a form of uncertainty that forces companies to develop a higher capacity for innovation and adaptation to an increasingly turbulent economic environment. This has become noticeable as competition and product diversification increases between companies.

Businesses have been called upon to master and improve the performance of all their processes to ensure their sustainability, by setting more advanced strategies regarding quality, innovation, and flexibility. Which requires substantial organizational and technological skills. In this sense, all companies recognize quality as an essential vector of competitiveness and a strategic variable for survival.

Quality is becoming increasingly important, even at the highest level of management within the organization: corporate strategy. Of course, strategic thinking has significantly evolved taking into account new needs.

However, the process of strategy has yet to be sufficiently influenced by potential attributions, which can be provided by better integration of quality.

The nature of the quality- strategy interface is not well known and relatively new. Some complex links found during the survey and multiple contextual variables that could affect them. Which, in my point of view, shows the requirement of the use of a multi-method approach. For this reason, this study started with a research phase that is both theoretical and empirical: the theoretical research has made it possible to link strategic currents with contributions regarding quality systems. Empirical research has allowed having a better understanding of the reality of the two practices as well as the modalities of their intersections within a Moroccan context. The results of this double exploration led to the more precise expression of the problem by limiting our field of investigation to companies with a quality management system and introducing the improvement of performance as a mediating variable within this relationship. The research model developed

after this first qualitative phase was tested and validated through a second quantitative empirical step

a) *Theoretical framework: A renewal of approaches*

Over time, strategy and quality have evolved incessantly and sometimes dramatically since appearing. This development draws parallelism between the two practices since they have attempted to answer problems that marked the period in question. However, only recently a theoretical approach between strategy and quality as a single corpus has been noticed.

Nevertheless, studying the interface of the two practices still presents many ambiguities both at the theoretical level and at the managerial level. On the one hand, quality and strategy are two distinct multidimensional fields, and the study of their relationship requires simultaneous consideration of the relationships between the processes as well as the actions that form them. On the other hand, organizing the quality approach in an efficient way and harmony with the general strategy requires reconciling numerous and often contradictory perspectives. The strategy being the result of a process of inter-functional negotiations, while the quality approach meets requirements set by standards.

b) *The quality and corporate strategy approach: A controversial relationship*

The problem of the quality-strategy interface still arouses the enthusiasm of researchers and practitioners, because, despite contributions to organizational thinking, the quality approach is gradually losing its consecration within companies. Due to its inability to integrate a strategic perspective.

This failure to meet the full potential of quality is because, among other things, the increase in the costs generated by the function, which does not necessarily translate into a proportional increase in profits. Quality practitioners are more concerned with business performance and do not have enough time to measure the financial impact of their decisions. Indeed, in the pursuit of competitive advantage, the customer focus can no longer dominate the strategic thinking alone; special attention must also be paid to other stakeholders. This includes shareholders who are more interested in the short term and financial performance. In this sense, quality plays only a peripheral role in the strategic analysis.

With the emergence of strategic management, as well as the fact that the role of quality was more of a support function and a short-term vision. Two of the many factors contributing to the suppression of the practice to the background before this period. The strategic interest in the quality function is because quality has made a lot of practical contributions, but few theoretical contributions. Also, quality materializes mainly in the solution of the parallels pursued, while the

orientations of the qualitative policy can be as valuable as the level of strategic formulation.

There are in some cases an inconsistency between the aims of the company, and the objectives outlined in its quality policy; something that prevents the quality approach from becoming a dominant outlook for the company.

These potential overlaps between quality and strategy can leave misconceptions about possible competition between the two practices to improve the company's performance. Even if it is true that strategy dominates all the other functions of the company even that of quality. However, it is necessary to grant the quality approach as being part of the driving force of the strategy.

II. QUALITY APPROACH AND CORPORATE STRATEGY: A HISTORICAL AND CONCEPTUAL PARALLELS

Tracing the evolutions of quality and strategy leads us to position ourselves more in perspective of chronological reconciliation and to trace the exchanges between the two processes.

Table 1: The development of strategic thinking and quality approaches in the face of changes in the business environment

Period	Environmental Characteristics	Quality Approach	Business Strategy
Before 1900	Market shortage Very high Demand	Unit Control	Implicit Appearance
1900-1950	Era of Industrialization Development of Standardization Progress of Household Demand,	Statistical Quality Control	
1950- 1970	High Increase, Business Diversification, Arrival of the Consumerism Society	Quality Assurance	Strategic Planning
1970-1990	Period of Recession, Petrol Crisis, Refocusing Business Activities	Total Quality Control	Strategic Positioning
1990-2000	Globalization, Exacerbated Competition Market in Saturation	Quality Management Total Quality Management	Strategic Management
Recently	Well informed Customers Era of New Technologies and Innovations	Total Quality Learning	Model of Resources and Skills

The dominant models that characterize the quality approach and the strategy of companies evolve in response to the successive transformations of the environment in which they operate. In each period, a turning point occurs in each part that it can integrate new approaches by adapting and giving birth to a new paradigm and thus mark a new break. This retrospective examination of the history of the two practices confirms in the hypothesis, of a certain determinism of the evolution of strategy and quality as well as a contingency to the economic and social environment. Also, perhaps the fact that strategy and quality are born almost at the same time is not fortuitous. The two practices seek to reaffirm their legitimacy in the company but also in the academic field. The first signs of a possible proximity between the two practices are apparent.

Moreover, the types of evolution of the two practices are almost identical; Regarding quality and strategy, there is no unifying paradigm. In strategy, Mintzberg and Lampel¹ count, for example, ten different schools of thought representing different processes of strategic questioning, but also different parts of the same strategic thinking.

Although for some researchers these ideas may be confusing, Mintzberg and Lampel believe that it is, on the contrary, an enrichment and broadening of the perspective of the practice. Regarding quality, there is no integrative vision of the whole field, quality assurance, quality management system, total quality management, etc. are all disciplinary fields, without encompassing the entire quality approach. In addition to this comparison, there are numerous conceptual proximities between quality and strategy. First, quality and strategy are at the confluence of several practices.

Although they have an identified field of research, other human and social sciences have inspired these processes. Also, strategy and quality are at a crossroads of managerial practice and academic research. Finally, both strategy and quality share common interests and convergent goals.

Indeed, from their earliest beginnings to the present day, the quality and strategy approach tend to widen their spectrum of research not to be locked in a category of very particular problems. Initially, the majority of researchers in quality and strategy adopted language, economic and industrial logic. Economics and engineering are disciplines that are known to have had the most influence on the construction and evolution of both fields. In this sense, a large part of the researchers of quality and strategy come from the fields of economics, management or engineering. Also, regarding method, analytical tools and theories developed in the economic and engineering fields have played a crucial role in quality and strategy (transaction cost theory, signal theory, scheduling, etc.).

Various influences between the strategy, the quality approach and other fields within human and social sciences has created a constant search for diversity and adaption in an increasingly complex environment.

The final conceptual bridge between quality and strategy are the shared interests and common goals. Also, a subject that puts them in competition. From this point of view, the proximities are numerous, but we mainly evoke those relating to the adaptation of the environment and the search for performance.

Although they have not had a leading role in their construction, psychology and sociology have also enriched ideas in these two fields.

The human sciences have contributed to the clarification of essential questions about individual

¹ MINTZBERG H., LAMPEL J. "Reflecting on the Strategy Process", Sloan Management Review, vol. 40, no. 3, 1999.

behavior, group behavior or corporate culture to explain managerial decision-making processes, individual or collective learning, or even leadership.

Quality and strategy, perhaps more than any other, are at the interface between practice and theory. Combining the optics of action and with that of academics. They have a singular success among managers, students and even neophytes in management. The problems within the fields have attracted increasing interest, testified by the number of conferences and publications that are still growing. The postulates of considerable contributions in quality or strategy published within well-known books, intended for a very wide audience.

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III. QUALITY AND STRATEGY APPROACH: A CONSENSUAL RELATIONSHIP

The interest raised by the problem of the quality - strategy link is at the origin of numerous research. Especially since the subject is quite arbitrary as much as its managerial implications are not so obvious at first glance.

Unfortunately, however, most of this is the work of the Anglo-Saxon. It is only recently that we are aware of the strategic role played by quality. We are gradually moving towards a conceptualization of the quality - strategy link, but many obscure points remain unrevoked. There are also some inconsistencies in the definition of hierarchical levels where a strategic approach is considered, and furthermore where quality can have a significant contribution. The clarification of these points constitutes a necessary step in the conceptualization of the quality- strategy link and 117 the emergence of a consensual definition of this interface. Thus, the plethora of strategic models, some of which are relatively complex, has created confusion regarding the implementation of quality that benefits from the contribution of standards. Especially since quality through these eminently strategic dimensions, possessed some tools that may prove relevant to develop a simple implementation, but not such a simplistic strategy.

The presence of a quality management system within a company represents an opportunity to develop a more productive approach to its strategy. It can then rely on a real strategic management system. This observation becomes even more important when the firm has grasped the strategic dimensions of quality.

Also, quality can become an instrument for developing a competitive advantage, when it creates a

certain satisfaction for the client² and when it constitutes a key criterion of purchasing. Quality is then a means of differentiation that can be assessed according to consumer³ expectations and existing proposals on the market⁴.

Considering that strategic thinking is now moving towards notions such as organizational learning, it calls for a more resource-based approach. In other words, Strategy is accepted as a rule to make decisions relating to the coupling of the company and its environment. Moreover, it is at this level, that qualitative and purely strategic thinking come together. This presupposes that managers are sufficiently open to accept strategy and quality as vectors of cultural integration of their company. To this end, one of the offerings of the quality approach to strategy is to move from diagnostic to prescriptive. This particularly delicate step defines the choice of strategic movements.

These relate to activities (Strategic Business Areas), which make up the company's business portfolio, and even to new commitments, regarding product (s), market (s) and technology (s).

In this sense, strategic thinking is enriched, at least from an operational point of view, by the components of the quality approach. By meeting the requirements of the quality standards, those provided for the existence and maintenance of elements universally recognized as strategic. Two of them, the segmentation and the strategic loop are of particular importance.

Also, the effectiveness of a QMS is primarily a quality policy that must not only be compatible with the company's strategy but also instilled and driven by management Norme ISO 9001⁵. From a practical point of view, this coherence should take into account the orientations and the system of objectives that guided the development of the strategy. The formulation of the quality policy, therefore, represents an eminently strategic act.

IV. GRADUAL ASSIMILATION OF THE STRATEGIC ORIENTATION OF THE QUALITY APPROACH WITH THE NEW VERSION OF ISO 9001 VERSION 2015

Awareness of the limits of the quality approach, progressively confined to the classic issues, marks the beginning of a phase of renewal of the practice. The approach now has a set of distinctive strengths and

² MÜLLER W. « Gaining competitive advantage through customer satisfaction », *European Management Journal*, V9 n°2, Juin. 1991.

³ KOTLER P. & DUBOIS B. « Différencier et positionner l'offre », *Havard' Expansion*, n°65, 1992.

⁴ HOROVITZ L. « La non qualité tue », *Harvard l'Expansion*, Eté, 1986.

⁵ Norme ISO 9001, chap. 5.1, Responsabilité et engagement de la direction.

competencies that can contribute to the recurrence and development of a strategic direction for quality.

The context, risks, and opportunities approach in the new ISO 9001 standard show a slip up in the methodology. If we analyze and manage the risks of the company through quality management to sustain the continuity of its activities, then we raise the approach to a strategic level. This desire stipulated in the new standard, aims to place quality as a central element of internal control and risk apprehension⁶.

The approach initially refers to the identification, evaluation, rating, and classification of risks. In a second step, corrective actions are taken to prevent the identified risks. Also, improving the recognition of opportunities can for example, rely on strategic diagnostic models such as SWOT analysis.

Also, the notion of "interested party" introduced in the new version of ISO 9001 is closely related and provides an important foundation for strategic thinking. In the 2008 version, the quality system is focused on the customer, whereas in the new standard, all the factors that contribute to providing quality to the customer are, "interested parties", 162 also the suppliers, the legislator, the sub-contractors, shareholders, etc.

a) *Analysis of the Theoretical tracks of the strategy-quality interface: The mediating role of the performance*

The main aspiration of any company is to have the optimal allocation of the necessary resources for the realization of its products to make a profit. To achieve this, it uses several management methods, including quality management, which is not without consequences in the organization.

In this sense, the majority of research in quality is especially concerned with the issue of performance. Any quality approach is based on the concept of continuous improvement (as stipulated in the new version of the ISO 9001 v 2015 standard).

Although quality performance has been measured through numerous indices (cost of non-quality, customer satisfaction rate, etc.), for decades, there are still areas in need of investigation of its performance. Crucial interest since the reason for quality lies in its perspective of improving the overall performance of the company, and it is precisely this observation that brings it closer to strategic management because the very essence of any strategy is the performance research. Even the issues of key factors of success, competitive advantage, the performance of decisions, and contribution to overall performance are as good as the quality as well as the strategy. The knowledge of the environment is the second point of a juxtaposition of the concerns of

the quality approach and the strategy in particular in the last update of the 9001 version 2015 standard. Their position in the company and their knowledge of the competitors, the Market and consumers are a source of amalgamation of roles, but also of apparent conceptual proximity.

b) *The quality strategy: A performance lever*

There is numerous research that has emphasized the positive contribution of quality to the performance of organizations. In this sense, Chan and QUAZICHAN⁷ stress that the development of a quality approach including TQM type always leads to an improvement in performance. According to the authors, the latter touches different dimensions namely: customers, suppliers, products and services as well as processes. The contribution of Chan and Qazi's work consisted in identifying a set of performance indicators that have undergone improvements, in particular: competitiveness, continuous development of products and services, reduction of costs, improvement of productivity, customer satisfaction.

Furthermore, Terziovski and Samson⁸ Survey of 1,300 companies led to the following conclusions:

- Quality initiatives have a significant and positive effect on the company's performance.
- The existence of differences between business sectors and the size of business concerning this relationship.

Rahman⁹ has shown that quality certification improves customer satisfaction. Thus, it creates a competitive advantage and therefore increases profitability.

Starting from the motivations of the companies for the implementation of a quality approach notably: the increase of the market share; satisfaction of customer requirements and improving process efficiency. Withers & Ebrahimpour¹⁰ conducted an investigation of 362 certified companies. They conclude that:

- Quality certification is a source that allows the company to have a competitive advantage.
- Quality practices correlate positively with performance measures and especially financial performance.

⁷ CHAN, T. H., & QUAZI, H. A. "Overview of quality management practices in selected Asian countries". Quality Management Journal, 2002.

⁸ TERZIOVSKI, M. AND SAMSON, D. "The link between total quality management practice and organizational performance". International Journal of Quality & Reliability Management, 16 (3), 1999.

⁹ RAHMAN, S. "A comparative study of TQM practice and organizational performance of SMEs with and without ISO 9000 certification", International Journal of Quality and Reliability Management, Vol. 18, 2001.

¹⁰ WITHERS, B. & EBRAHIMPOUR, M. "Does ISO 9000 certification affect the dimensions of quality used for competitive advantage?" European Management Journal 18(4), 2000.

⁶ CHEMANGUI, M. « Proposition d'une métrique de la qualité de l'audit: Expérimentation dans le cadre des relations d'agence internes ». Comptabilité - Contrôle - Audit1: 2009.

- Certification has a powerful impact on the financial and operational performance of the company.
- A remarkable difference in performance between certified and non-certified companies.

c) *The mechanisms for creating value of a quality strategy*

The quality approach is either triggered by environmental forces or is the result of the manager's own will to enhance the value of their organization. In both cases, the quality approach creates values of different natures and consequences.

Therefore, when the environment dictates the quality strategy, the manager opts for strategic choices compatible with the commercial requirements and regulation opportunities. The purpose of the action is

mainly an external need seeking to satisfy a need or to respect a constraint (a norm or a law¹¹).

The Economic value when such reasoning leads to favoring the creation of commercial and societal value is not fulfilled.

On the other hand, if the manager opts for a quality approach to add value to their resources and skills, they will then have economic value but not systematically commercial value.

It seems that these two situations can only be intermediate and that the system is in constant readjustment, as shown in the figure above. In both of these cases, quality research brings out some form of value, which in the long run would be accompanied by global value creation.

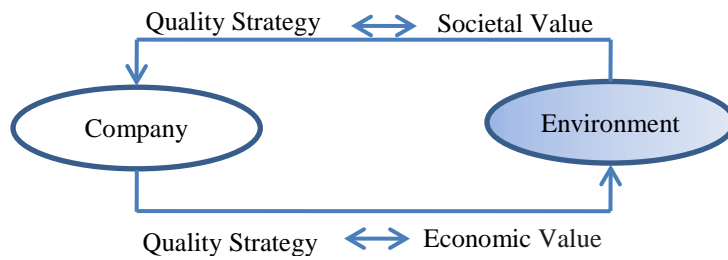


Figure 1: Quality approach and value creation

- *Quality approach and operational performance:* Initially introduced for the internal control of production, quality procedures aim at improving the internal functioning of the company and meeting new imperatives of the production systems, hence the role of quality initiatives in the efficiency of the company's business processes. A commercial

approach can be perceived as a signal in the market of Certification.

- *ISO 9001 certification and economic performance:* The implementation of a quality approach improves the financial performance, through several mechanisms represented in the figure below:

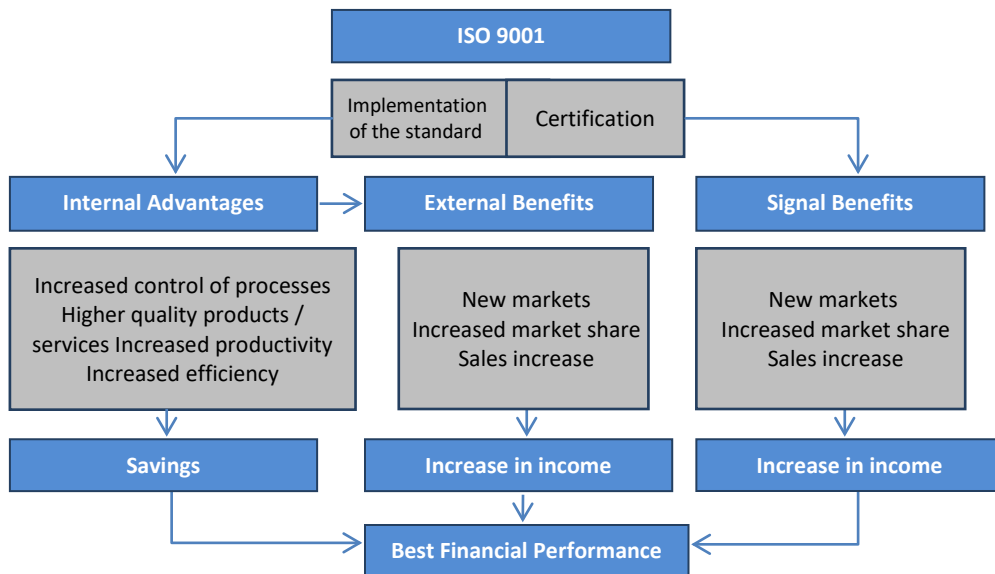


Figure 2: Relationship between ISO 9001 and financial performance

Firstly, companies can generate a large economy through, for example, reduced costs of production. On the one hand, through the reduction

¹¹ ABRAHAM J. « Rank Xerox et la reconquête du leadership par la qualité », Gestion 2000, V 2, 1994.

of waste and control of the process, also, as a result of a scale of the economy driven by high productivity. Savings can also come from better inventory management and lower quality costs.

Secondly, certification can facilitate the company's access to new and more demanding markets. Also contributing to the increase in its market share thanks to a rise in the sales following the increasing satisfaction of the customers and their loyalty. As a result, the quality strategy can lead to the creation of short-term competitive advantage.

Thirdly, and according to signal¹² theory, markets are characterized by information asymmetry, in the sense that customers do not have perfect knowledge of the characteristics of a product and its supplier. As a result, quality certification helps to solve this asymmetric problem by ensuring the quality of the company's products and services. In this sense, certification alone can be an advantage for the company.

The quality management system is sensitive to the communication actions carried out by companies and can be seen as a signal of information on the stock market within.

- *ISO 9001 Certification and Organizational Performance:* In an economy where there is uncertainty, the only source of sustainable competitive advantage is knowledge. Therefore the organizational contribution of the quality approach lies in the management of this knowledge.

Thus, one of the most important benefits of implementing a quality approach is the impact of the process of writing quality documents on the dynamics of organizational learning¹³.

Certification is also seen as an organizational learning device, and more broadly as a tool for knowledge management¹⁴, but also as a mechanism for rectification of the organization through the codification of the know-how of the company in working procedures¹⁵.

In summary, we can say somewhat schematically that quality approaches organize and manage the creation and flow of knowledge while characterizing two complementary steps and necessary knowledge management.

V. METHODOLOGY

Given the specific nature of our previously developed research system, two sizable findings emerge. Firstly, the phenomenon still presents certain ambiguities, hence the interest in an exploratory study. It must then be verified and modeled (to the extent that that would highlight the correlation between two variables), to later be described and argued. Also, each step of the empirical study must enable validation or refute the research question.

To achieve our goal, we conducted three separate studies: An exploratory qualitative study and two quantitative studies with two data collections. If certain methodological choices are common to both, others will only use it for one of the three studies. Our methodological reflection, therefore, requires a thorough examination of each data analysis procedure.

a) *Explore the terms of the quality-strategy link*

The validity of our research question was assessed according to the particularities of the field of study, particularly that of Moroccan companies (a sector rarely explored until now), of the relevance of the results obtained, but especially of the degree of validity and reliability of the approach pursued.

In this sense, because of the complexity of accurately describing the nature of the relationship between strategy and quality in Moroccan companies, it is necessary to carry out a preliminary study beforehand to increase understanding of our issue, as much as possible. As the review of the literature, provided little information on the nature of the relationship between strategy formulation and the quality approach. For this reason, we took a survey conducted from an interview guide administered to 19 experts and consultants in the areas of strategy and quality into consideration.

The thematic content analysis carried out on the corpus of corresponding oral narratives collected within an interview guide, which its main ideas have been transcribed, using the NVivo software (version 11) has led to the more precise expression of the problem. By limiting our field of investigation to companies with a quality management system and introducing the improvement of performance as a mediating variable in this relationship. It has also enabled the generation of statements in a perspective of the creation of measurement scales relating to the modalities of interference between strategy and quality that may not be found in texts. Thus, in addition to the variables resulting from the analysis of the literature, we have identified 13 measurement scales including five relating to the strategic process, two relating to the quality behavior of companies and seven scales of measurement describing the quality-strategy interface. To enrich the initial model we used these different scales of measurement.

¹² SPENCE M., "Job Market Signaling." Quarterly Journal of Economics, Vol. 87, n° 3, 1973.

¹³ BENEZECH D., LOOS-BAROIN J., « Le processus de certification ISO 9000 comme outil d'apprentissage organisationnel », Revue Sciences de gestion, n° 36, 2003.

¹⁴ LAMBERT G., LOOS-BAROIN J., « Certification ISO 9000 et création de connaissances opérationnelles ou conceptuelles: Une étude de cas », Revue Finance - contrôle - stratégie, Vol. 7, n°1. 2004.

¹⁵ MISPELBLUM F., « Au-delà de la qualité: démarches qualité, conditions de travail et politiques du bonheur », Paris: Syros.1995.

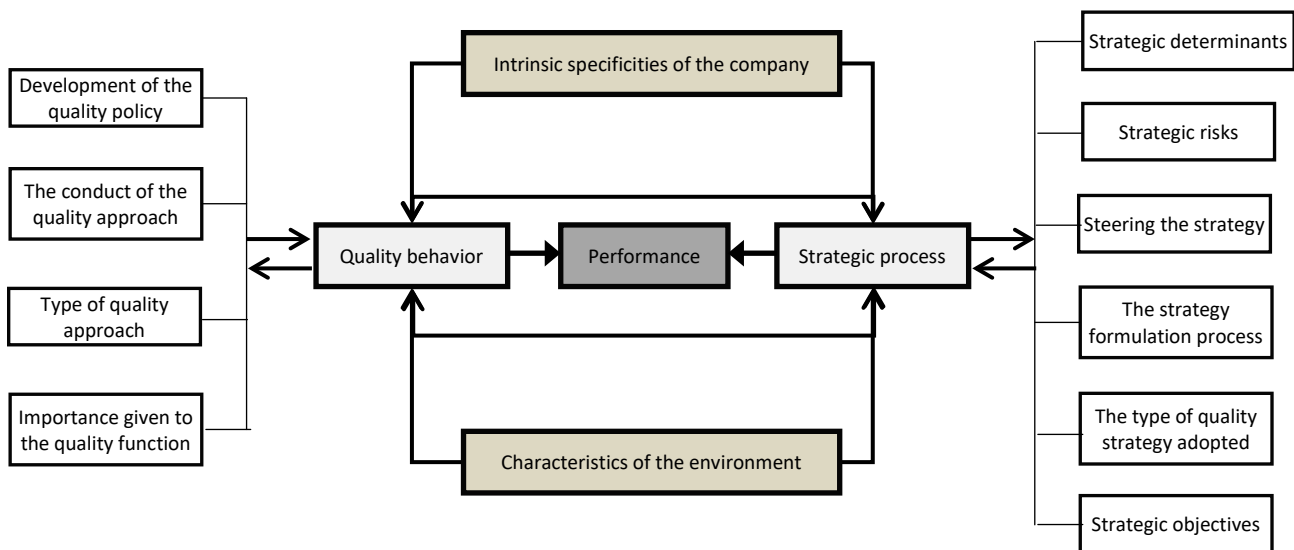


Figure 3: Enriched research Model

b) *Validate the statements of the measures of the strategy / quality link*

While the purpose of the preliminary analysis is to contribute to the generation of statements from the perspective of creating scales of measurement that would not exist in Literature, the second empirical step consists in organizing these instruments of measurement. The measures in a questionnaire and then the mobilization of a survey among Moroccan companies to verify the reliability and the validity of these calculations and finally, to test the enriched research model.

The use of a questionnaire survey results from a reflection on how to carry out the quantitative phase of our research. When creating measurement scales, our goal was to minimize systematic errors (bias from the instrumental design) and random errors (bias due to study circumstances). For this, CHURCHILL¹⁶ proposes a qualified methodological paradigm for developing scales of attitudes. In this perspective, the conduct of a study of the dimensionality of the constructs through a factorial analysis on a sample of 46 Moroccan companies ISO 9001 certified allowed us to highlight the essential dimensions to the understanding of the phenomenon and to purify the instruments of measurement as defined in the Churchill paradigm.

To establish the factor structure of the scales, we used principal component analyzes (PCA). The results of this PCA were subject to a validation procedure using structural equation methods. According to Churchill, this approach requires a new collection of data, this time from 97 Moroccan ISO 9001 certified companies.

c) *Identify the nature and determinants of the strategy - quality relationship*

This empirical step is the foundation of our research. It consists of testing previously established models. Thus, the models were first checked based on the importance of the intrinsic characteristics of the company and the traits of its environment by the definition of these strategic choices and its quality behavior. In a second place, we test the models of the direct causal relationship between strategy and quality. Finally, validation of the mediating role of performance explaining the relationship between strategy and quality. To do this, the method of a structural equation for testing these different models is used again to give us a view from a different angle.

VI. MAIN RESULTS OF THE EMPIRICAL STUDY

To date, the nature of the strategy-quality interface is little known and relatively new. As stated earlier, there are very few studies on the subject in the review of the literature. As a result, we had to start from observed reality and then build knowledge and reasoning. The complexity of the links made during the survey and the multiple contextual variables that could affect them required the use of a multi-method approach.

Secondly, the principle quantitative empirical step led to the construction of the measurement of scales by applying the Churchill paradigm. It is now time to test the enriched model using the structural equation model with a sample of 97 ISO 9001 certified companies.

a) *Constitution of the sample for the enriched model test*

The constitution of a representative sample is not a conclusion. Ideally, the results from the statistical processing of the sample can be "extrapolated" by the

¹⁶ CHURCHILL G. A, « A paradigm for developing better measures of marketing constructs », Journal of Marketing Research, Vol. a16, 1979.

population. Therefore, the results achieved are expected to be more "representative"¹⁷.

In this case, we have registered with the International Organization for Standardization 969 ISO 9001 certified Moroccan companies that represent our study population. However, the absence of a single exhaustive list of Moroccan companies certified ISO 9001 has made it difficult to identify precisely these companies. A cross-reference of several sources of information was required:

- The directory of the provincial delegation of industry, investment, commerce, and the digital economy;
- The client portfolio of certain certification firms (SGS- Morocco and Bureau Véritas);
- The lists published on the internet relating to certified Moroccan companies.

Random sampling of the companies surveyed conducted from these different databases. In the end, 97 questionnaires by certified ISO 9001 Moroccan companies.

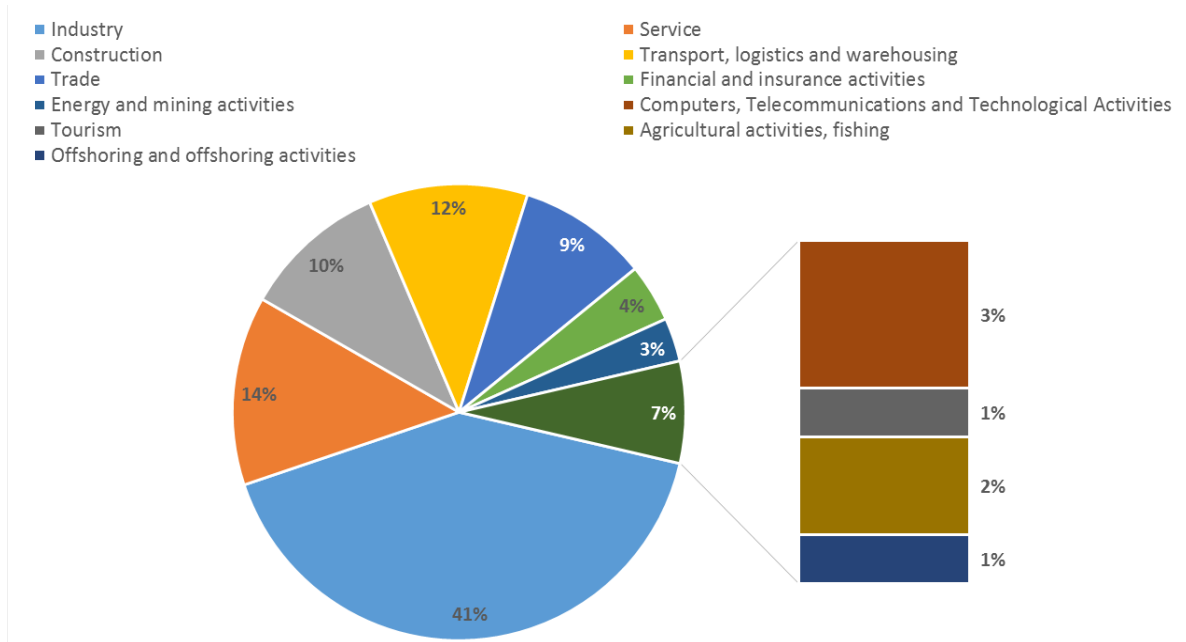


Chart 1: Company Breakdown by Line of Business

b) *A Global model of the quality-strategy interface for Moroccan companies*

Beginning the process by validating the general model by auditing the reciprocal impact of strategic thinking on quality practices in companies before examining the role of business characteristics and the environment defining the relationship.

At first, the results of the output derived from the models verification is centered on the absence of adverse variants and standardized coefficients higher than 1. These minimal conditions attained by the edition of the results by the AMOS software.

After checking the significance of the relationships between the different dimensions of our model, the examination of the quality fitting the model, asserts the substantial quality of the different derivative models¹⁸. On the other hand, the other indices (GFI, AGFI, CFI) do not reach acceptable thresholds.

Therefore, given its complexity the model is considered acceptable in its entirety and that it fits well enough to the data observed. Finally, the following figure shows the model achieved.

¹⁷ DÉPELTEAU, F. «La démarche d'une recherche en sciences humaine», presse de l'Université de laval, Bruxelles, De Boeck Université, 2000.

¹⁸ χ^2/dl est inférieur au seuil de 5; le RMSEA est faible (=0,08) et le CAIC est inférieur à celui du modèle saturé.

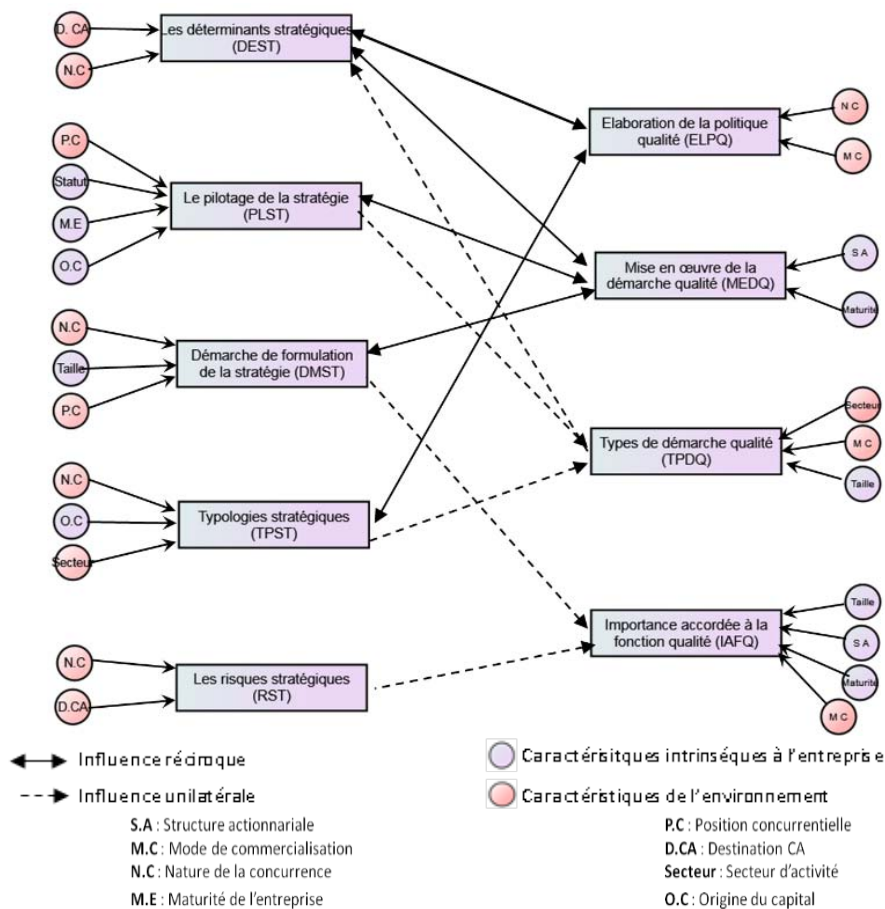


Figure 4: Global model of the quality-strategy interface for Moroccan companies

The results of the structural equations applied to the models of the quality-strategy interface are within their satisfactory sets.

Thus, the strategic process of Moroccan companies is determined by "the maturity of the company," "its size," "its status," and "the origin of its capital." It is also conditioned by certain characteristics of the environment, namely: "business sector," "nature of competition," "competitive position," and "turnover destination."

For the most part, the quality behavior depends on "the maturity of the company," "its size" and its "shareholder structure." Also influenced by the characteristics of the "business sector," the "nature of the competition," and the "type of marketing."

Moreover, concerning the reciprocal influence of the strategy and the quality approach, the regression analyzes carried out using the structural equation models reveal that all the dimensions of the strategy significantly influence at least one of the components of the quality behavior in companies. On the other hand, the other meaning of the relationship (Quality approach à Strategy), the structural equation tests have affirmed the significant influence of three aspects of the quality behavior of the company on the conduct of its strategy (Quality policy, the implementation of the quality project and the type of quality approach implemented). These

results deserve further attention. First, the findings show that the overall quality of the regressions is quite high. However, if the strategy of the company justifies 64% of the variance of its quality behavior, while reciprocally, it construes only 47% of the strategy. These results are satisfactory. They indicate that the relationships highlighted between strategy and quality approach, despite their differences, are significant. Also, we have shown that the strategy's development determinants focusing on "customers, the environmental and societal context, competitors and shareholders" seem to inspire the content of the quality policy as well as the extent of the actions implemented. Especially companies quality project (risk management, customer satisfaction studies, staff satisfaction survey). Also, the strategic risks, manifested in the scarcity of the MOD, the changes in customer trends and tastes, the difficulty of supply and competition, highly determine the place and weight of the quality function in the company.

The more the company is confronted with a turbulent environment, the more it tends to give importance and heed to the quality function within the company structure (size, nature of the structure, position in the organization chart.).

In other words, these companies have a risk management tool. Also, the management of the strategy (by the parent company, or internally) significantly

determines both the type of quality approach adopted (SQM, SME, OHSAS, TQM ...) and the quality actions implemented. As for the approach to formulate the strategy, it influences the implementation of the quality approach and the role of the quality function within the company.

Finally, the tests indicated that the type of strategy adopted guides the choice of the type of quality approach implemented as well as the content of the quality policy

c) *Study of the mediating role of performance in the definition of the Quality-Strategy interface*

Both in the literature and in the empirical work, there are various debates raised about the possible impact of strategic actions, especially those related to the implementation of a quality approach to improve business performance. This research consists of confirming or invalidating this relationship in the context of certified Moroccan companies. Moreover, and given the polysemy of the notion of accomplishments, we developed during this research a scale of measurement specific to the sample studied.

The edition of the results by the AMOS software indicates the absence of negative variance and standardized coefficients higher than 1. Fulfilling the accepted minimum conditions of the model.

The particular scales were removed to improve the quality. Student tests are generally significant except for particular scales. Which we removed to improve the quality of our model.

Concerning the quality fit, the χ^2 / dd and the CAIC have satisfactory values. The other indices (GFI, AGFI, RMSEA, CFI) do not reach the acceptable thresholds. However, they are sufficient about the criteria developed for complex models.

From the tests carried out, it turns out that the performance is a mediating variable in the relationship between strategy and quality approach in the company. However, this mediating effect is only partial, insofar as the regression coefficients between certain scales of the strategy and quality on the one hand and performance, on the other hand, it remains insignificant.

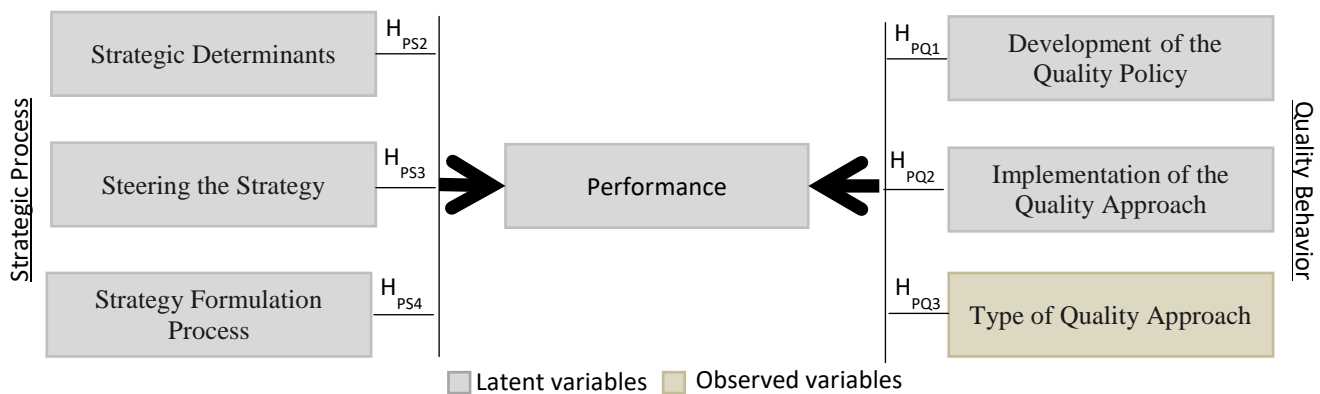


Figure 5: Model of the mediating role of the performance in the approach of the strategy and the quality approach in the company

The strategy and quality then allow the company to ensure a particular mastery and take advantage of its environment by creating a competitive advantage allowing it to generate value given these capabilities.

The increased importance of gaining a competitive advantage can be the starting point for the process of bringing the strategy and the quality approach closer together. In this context, according to Caby, Hirigoyen¹⁹. "Three types of levers of strategic essence are at the origin of the competitive advantage source of value creation: the strategic levers strict sense, financial levers, and levers of governance of business. Therefore, the quality approach as a strategic choice or even as a lever of governance can constitute a competitive advantage for the company.

¹⁹ Caby J. et HIRIGOYEN G., « La création de valeur de l'entreprise », Economica, Paris, 2001.

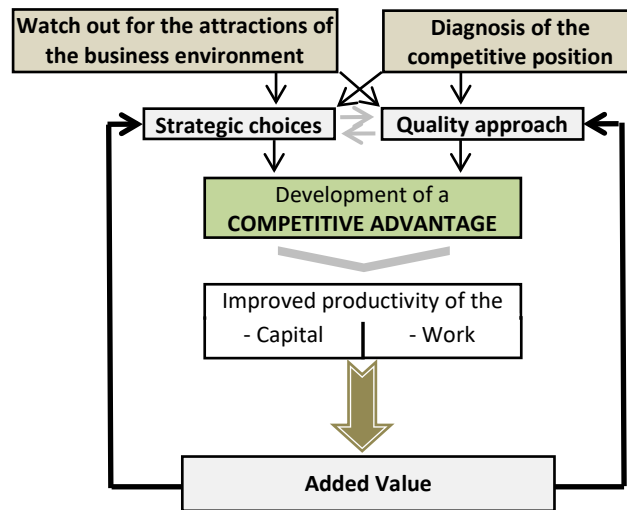


Figure 6: Role of the quality approach in obtaining a competitive advantage

Two crucial conceptions are then at the origin of the contribution of the quality approach to the competitive advantage of the company. A classic approach from Porter's work described as "distributive." According to which, the certified company develops key factors of success in reassurance or modeling its environment and which will enable it to exploit the trust of the customers against other actors.

These success factors relate to the company's strengths regarding resources and skills that give it a competitive advantage that is not imitable in the short term. Distinguished by Five broad categories of criteria: market position, cost structure, image, technical skills, and innovation.

The second so-called "contributive" concept, developed from the 1970's, assumes that thanks to the implementation of a quality approach, the company could create more wealth by making better use of its resources. It gives the company a dynamic capacity for its development.

These two points of view are by no means exclusive but complementary to justify the diversity of different types of quality approaches observed amongst the companies in our example.

VII. INTERPRETATION TRACKS ENTIRELY CONSISTENT WITH THE FRAMEWORK OF OUR RESEARCH

The results obtained in the context of our empirical study are broadly in line with the theoretical contributions and the empirical work presented in the first part of this thesis. Allowing the deduction of the relevant interpretations.

Initially the perspective, in the relationship between strategy and the quality approach based on the role of the quality approach as a vector of transformation, a management and risk management tool for the company. Secondly, considering the quality as a variation of the strategy.

From another perspective, the success of the interface stems from the company obtaining a competitive advantage through the development of a number of key success factors and dynamic capabilities. These contribute to the improvement of the business performance.

In addition, the inefficiency of a quality strategy by extrapolating lessons from the "strategic alignment" model to the quality strategy interface has been justified.

Indeed, only a harmonious and coherent relationship between the general strategy of the company and the quality approach implemented and having sufficient resources to achieve the desired goals would generate better performance. Thus, and as we have already mentioned above, using a quality strategy provides the company with new success factors and strengthens its dynamic capacity, generates competitive advantage and therefore creates value.

However, these benefits are not automatic. This observation, therefore, leads us to refine our thinking to understand the operating mechanism of the strategy and the quality approach enabling the company to create value. In this sense, we refer to the "strategic alignment" model to answer our question.

Inspiration drawn from Henderson and Venkatraman²⁰ Information technology theory, which assumes that there are links between the technologies and the resources available to the company. Concerning the "strategic alignment" of information technologies in the company. According to this model, the performance of the integration of information technologies depends on a dual process:

- A strategic process that seeks to align external strategies with organizational infrastructure.

²⁰ HENDERSON J. C. et VENKATRAMAN N., «Strategic alignment: Leveraging information technology for transforming organizations», IBM System journal, 1993.

- A functional process related to the concordance between information technologies and the general policy of the company.

The transposition of this model seems to carry relevant explanations for the reading of the various possible interfaces of the strategy-quality approach.

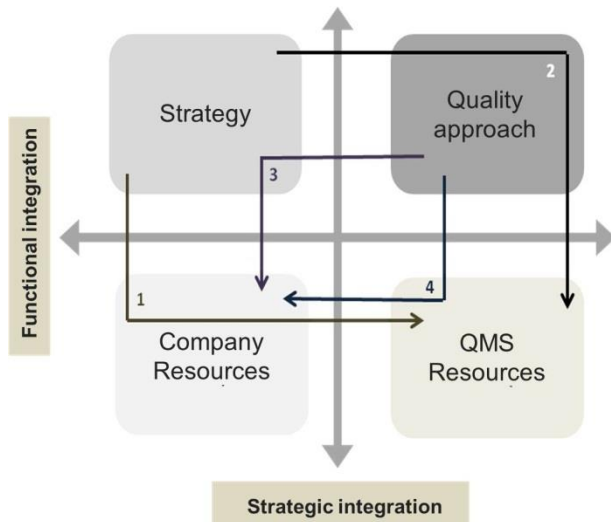


Figure 7: Strategic alignment diagram adapted to the quality-strategy interface

This adapted model proposes four distinct forms of the strategy-quality approach.

a) *The quality approach as a variation of the strategy*

Primarily, the general management or the parent company are at the origin of the quality approach. A strategy dictated to ensure the operational execution of the activities according to predefined and persistent management rules. In this case, the quality project adapts to the existing processes, and its task comes down to trying to satisfy them. This type of relationship is usually done in the case of a relatively rigid company in which the quality function does not intervene, or only slightly, in this type of organization.

b) *The quality approach as a vector of transformation*

In the second form, the general management defines a new strategy that will trigger a redefinition of the quality policy. In other words, the latter is called to concretize a will expressed by the general direction. Once redefined the quality policy, one must think about the resources needed to implement it. Evaluating the quality approach in this case by its ability to meet the needs of top management.

The importance of the actions carried out in the framework of the QMS is a key differentiating factor in this type of quality approach.

c) *Quality approach source of competitive advantage*

The outcome of the quality approach is an initiator of the overall strategy of the company. As a result, business strategy and business processes do not

exist at first glance but arise from the opportunities offered by the quality management system. The conduct of a quality approach then offers the company a competitive advantage.

d) *The quality approach as a provider of operational services*

In this latter mode of alignment, the focus is on the relation of the quality approach to the line of business. The quality function contributes to the development of a resource organization strategy to provide excellent results. The processes of the company are questioned to optimize performance.

It should be noted that the same company may have to follow different types of alignment depending on the activity and the desired positioning. Nevertheless, for a quality-strategy relationship to be the basis of competitive advantage and thus a creator of value, it depends on a double integration::

1. The quality approach must be consistent with the general strategy of the company, must go in the direction defined by the company's management (it is the functional integration of the two fields).
2. The resources and general skills of the company. As well as those made available to QMS must adapt to its objectives (it is ultimately the functional integration between the resources of the company and quality resources then integration between the quality policy and the resources to be made available). This second form of alignment conditions the ability of quality to achieve the goals of the company at a lower cost.

An ideal situation for implementing a quality project. The latter, led by resources adapted to the company's objectives, will be able to feed the strategy regarding opportunities, innovative projects, organization and risk management. These favorable changes will allow the company to acquire key success factors or dynamic capabilities. Creating a competitive advantage and therefore value creation for the company.

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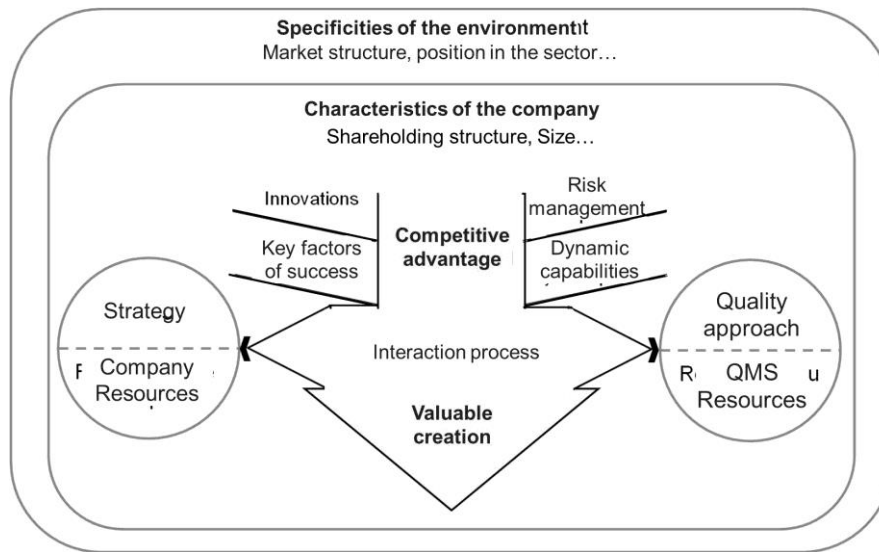


Figure 8: Value creation mechanisms following better strategy-quality integration

More explicitly, it should be taken into consideration in a broader perspective of quality management, a central element of internal control and risk apprehension.

Therefore, based on the central concept of continuous improvement, the quality project must promote risk management to prevent undesirable

outcomes. The first step is to identify, evaluate and classify risks according to their natures. In a second step, actions must be taken to face or prevent the identified risks. This sequence is possible due to the construction of a risk map, allowing to formulate adapted answers. The following figure shows the four types of possible decisions.

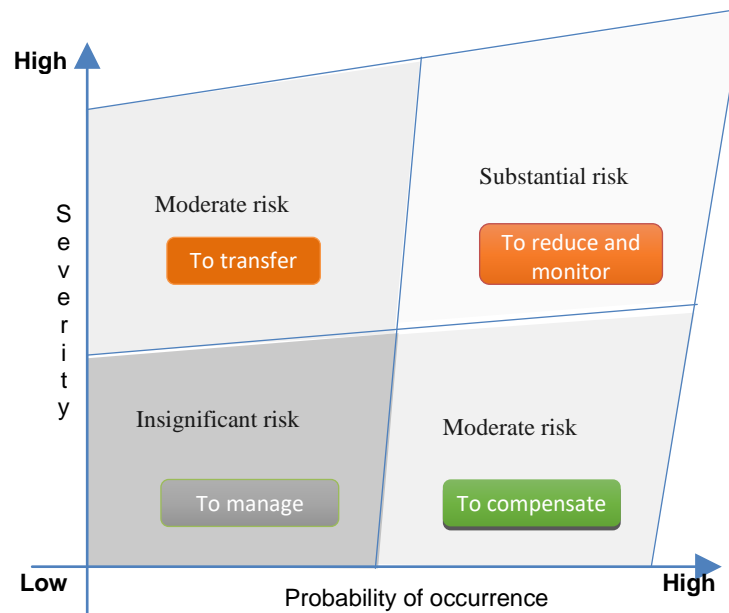


Figure 9: Risk Management Matrix

Insignificant Risk to Manage: The company rarely meets this type of risk, the impact of which is minimal. It is sufficient for the company to take appropriate corrective actions to overcome them.

Moderate Risk to Transfer: This is the outsourcing of risk to companies with the necessary capacities to take charge of them.

Substantial Risk: It must be systematically reduced and put under control thanks to preventive actions and by allocating the required means,

Moderate Risk to Compensate: generally through insurance contracts.

The implementation of the various solutions would be planned and administered within the usual framework of the overall management of the company.

VIII. CONCLUSION

At the end of this research, an efficient model of the strategy-quality interface by the theoretical and empirical information obtained can be drawn up.

Thus, and as Mr. Porter points out, an analysis of the environment in which the company operates leads it to develop, first and foremost, its strategy from which the strategic objectives flow. Subsequently, policies specify the way in which the strategic aims will be operationalized including those part of the quality approaches to be implemented. Choices made through, for example, the Porter chain and then

defined (e.g. process mapping) so that appropriate performances indicators can subsequently be incorporated. These performance indicators will reflect both the customer requirements process and the expectations for the initial strategic objectives.

This global scheme will help managers of companies that have opted for a quality approach to defining their business process, identify their performance indicators and then integrate them into methods.

If the global approach is well implemented, all the performance conditions are met. In summary, we can schematize the quality approach - business strategy interface according to a sequential process backed by the PDCA cycle (figure 10)

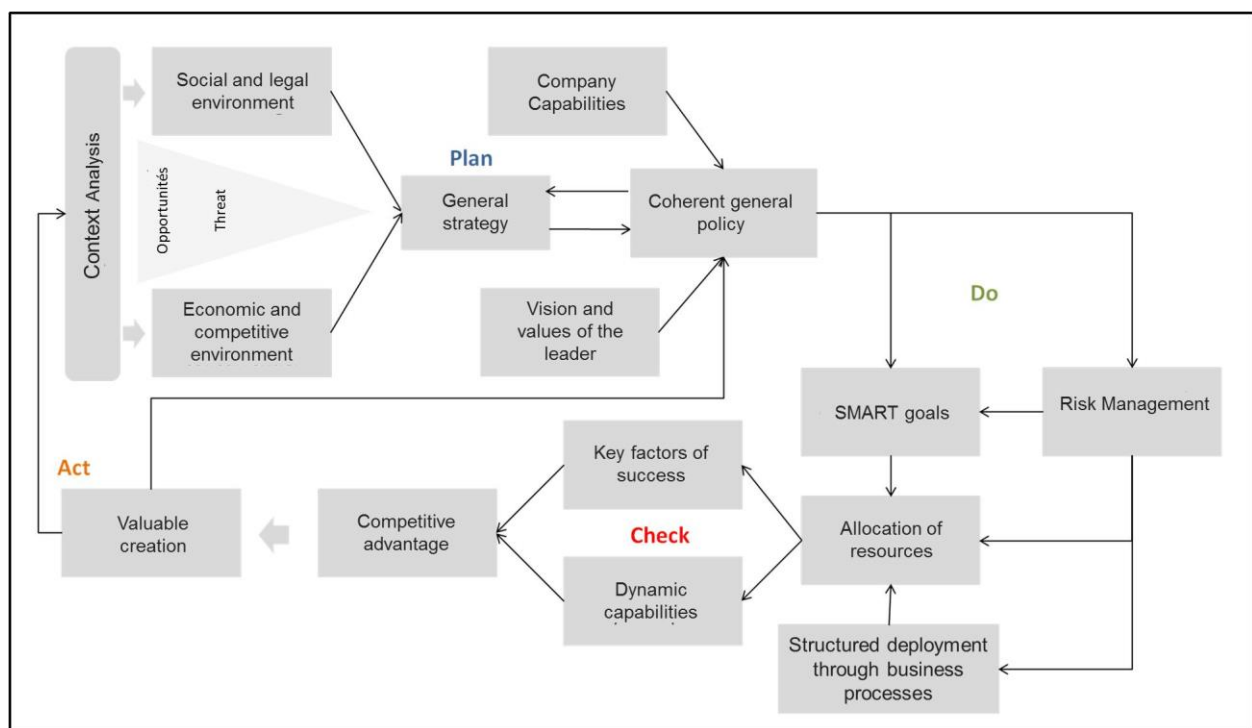


Figure 10: General Model of the Quality-Policy Interface

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Institutional Fellow of Open Association of Research Society (USA)-OARS (USA)

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The IBOARS can initially review research papers of their institute and recommend them to publish with respective journal of Global Journals. It can also review the papers of other institutions after obtaining our consent. The second review will be done by peer reviewer of Global Journals Incorporation (USA) The Board is at liberty to appoint a peer reviewer with the approval of chairperson after consulting us.

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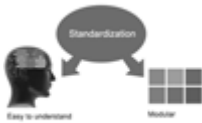
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After nomination of your institution as “Institutional Fellow” and constantly functioning successfully for one year, we can consider giving recognition to your institute to function as Regional/Zonal office on our behalf. The board can also take up the additional allied activities for betterment after our consultation.

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Open Association of Research Society, U.S.A (OARS) By-laws states that an individual Fellow may use the designations as applicable, or the corresponding initials. The Credentials of individual Fellow and Associate designations signify that the individual has gained knowledge of the fundamental concepts. One is magnanimous and proficient in an expertise course covering the professional code of conduct, and follows recognized standards of practice.



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- • This individual has learned the basic methods of applying those concepts and techniques to common challenging situations. This individual has further demonstrated an in-depth understanding of the application of suitable techniques to a particular area of research practice.

Note :

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- In future, if the board feels the necessity to change any board member, the same can be done with the consent of the chairperson along with anyone board member without our approval.
- In case, the chairperson needs to be replaced then consent of 2/3rd board members are required and they are also required to jointly pass the resolution copy of which should be sent to us. In such case, it will be compulsory to obtain our approval before replacement.
- In case of “Difference of Opinion [if any]” among the Board members, our decision will be final and binding to everyone.

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Acknowledgments

Contributors to the research other than authors credited should be mentioned in Acknowledgments. The source of funding for the research can be included. Suppliers of resources may be mentioned along with their addresses.

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- Microsoft Word Document Setting Instructions.
- Font type of all text should be Swis721 Lt BT.
- Page size: 8.27" x 11", left margin: 0.65, right margin: 0.65, bottom margin: 0.75.
- Paper title should be in one column of font size 24.
- Author name in font size of 11 in one column.
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- First character must be three lines drop-capped.
- The paragraph before spacing of 1 pt and after of 0 pt.
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The recommended size of an original research paper is under 15,000 words and review papers under 7,000 words. Research articles should be less than 10,000 words. Research papers are usually longer than review papers. Review papers are reports of significant research (typically less than 7,000 words, including tables, figures, and references)

A research paper must include:

- a) A title which should be relevant to the theme of the paper.
- b) A summary, known as an abstract (less than 150 words), containing the major results and conclusions.
- c) Up to 10 keywords that precisely identify the paper's subject, purpose, and focus.
- d) An introduction, giving fundamental background objectives.
- e) Resources and techniques with sufficient complete experimental details (wherever possible by reference) to permit repetition, sources of information must be given, and numerical methods must be specified by reference.
- f) Results which should be presented concisely by well-designed tables and figures.
- g) Suitable statistical data should also be given.
- h) All data must have been gathered with attention to numerical detail in the planning stage.

Design has been recognized to be essential to experiments for a considerable time, and the editor has decided that any paper that appears not to have adequate numerical treatments of the data will be returned unrefereed.

- i) Discussion should cover implications and consequences and not just recapitulate the results; conclusions should also be summarized.
- j) There should be brief acknowledgments.
- k) There ought to be references in the conventional format. Global Journals recommends APA format.

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The Editorial Board reserves the right to make literary corrections and suggestions to improve brevity.



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The title page must carry an informative title that reflects the content, a running title (less than 45 characters together with spaces), names of the authors and co-authors, and the place(s) where the work was carried out.

Author details

The full postal address of any related author(s) must be specified.

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The abstract is the foundation of the research paper. It should be clear and concise and must contain the objective of the paper and inferences drawn. It is advised to not include big mathematical equations or complicated jargon.

Many researchers searching for information online will use search engines such as Google, Yahoo or others. By optimizing your paper for search engines, you will amplify the chance of someone finding it. In turn, this will make it more likely to be viewed and cited in further works. Global Journals has compiled these guidelines to facilitate you to maximize the web-friendliness of the most public part of your paper.

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A major lynchpin of research work for the writing of research papers is the keyword search, which one will employ to find both library and internet resources. Up to eleven keywords or very brief phrases have to be given to help data retrieval, mining, and indexing.

One must be persistent and creative in using keywords. An effective keyword search requires a strategy: planning of a list of possible keywords and phrases to try.

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One should start brainstorming lists of potential keywords before even beginning searching. Think about the most important concepts related to research work. Ask, "What words would a source have to include to be truly valuable in a research paper?" Then consider synonyms for the important words.

It may take the discovery of only one important paper to steer in the right keyword direction because, in most databases, the keywords under which a research paper is abstracted are listed with the paper.

Numerical Methods

Numerical methods used should be transparent and, where appropriate, supported by references.

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Authors must list all the abbreviations used in the paper at the end of the paper or in a separate table before using them.

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Authors are advised to submit any mathematical equation using either MathJax, KaTeX, or LaTeX, or in a very high-quality image.

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Tables: Tables should be cautiously designed, uncrowned, and include only essential data. Each must have an Arabic number, e.g., Table 4, a self-explanatory caption, and be on a separate sheet. Authors must submit tables in an editable format and not as images. References to these tables (if any) must be mentioned accurately.



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TIPS FOR WRITING A GOOD QUALITY MANAGEMENT RESEARCH PAPER

Techniques for writing a good quality management and business research paper:

1. Choosing the topic: In most cases, the topic is selected by the interests of the author, but it can also be suggested by the guides. You can have several topics, and then judge which you are most comfortable with. This may be done by asking several questions of yourself, like "Will I be able to carry out a search in this area? Will I find all necessary resources to accomplish the search? Will I be able to find all information in this field area?" If the answer to this type of question is "yes," then you ought to choose that topic. In most cases, you may have to conduct surveys and visit several places. Also, you might have to do a lot of work to find all the rises and falls of the various data on that subject. Sometimes, detailed information plays a vital role, instead of short information. Evaluators are human: The first thing to remember is that evaluators are also human beings. They are not only meant for rejecting a paper. They are here to evaluate your paper. So present your best aspect.

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11. Pick a good study spot: Always try to pick a spot for your research which is quiet. Not every spot is good for studying.

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15. Never start at the last minute: Always allow enough time for research work. Leaving everything to the last minute will degrade your paper and spoil your work.

16. Multitasking in research is not good: Doing several things at the same time is a bad habit in the case of research activity. Research is an area where everything has a particular time slot. Divide your research work into parts, and do a particular part in a particular time slot.

17. Never copy others' work: Never copy others' work and give it your name because if the evaluator has seen it anywhere, you will be in trouble. Take proper rest and food: No matter how many hours you spend on your research activity, if you are not taking care of your health, then all your efforts will have been in vain. For quality research, take proper rest and food.

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19. Refresh your mind after intervals: Try to give your mind a rest by listening to soft music or sleeping in intervals. This will also improve your memory. Acquire colleagues: Always try to acquire colleagues. No matter how sharp you are, if you acquire colleagues, they can give you ideas which will be helpful to your research.

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- Please note the criteria peer reviewers will use for grading the final paper.

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The discussion section:

This will provide understanding of the data and projections as to the implications of the results. The use of good quality references throughout the paper will give the effort trustworthiness by representing an alertness to prior workings.

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To make a paper clear: Adhere to recommended page limits.

Mistakes to avoid:

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- Separating a table, chart, or figure—confine each to a single page.
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- In every section of your document, use standard writing style, including articles ("a" and "the").
- Keep paying attention to the topic of the paper.



- Use paragraphs to split each significant point (excluding the abstract).
- Align the primary line of each section.
- Present your points in sound order.
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- Use past tense to describe specific results.
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Choose a revealing title. It should be short and include the name(s) and address(es) of all authors. It should not have acronyms or abbreviations or exceed two printed lines.

Abstract: This summary should be two hundred words or less. It should clearly and briefly explain the key findings reported in the manuscript and must have precise statistics. It should not have acronyms or abbreviations. It should be logical in itself. Do not cite references at this point.

An abstract is a brief, distinct paragraph summary of finished work or work in development. In a minute or less, a reviewer can be taught the foundation behind the study, common approaches to the problem, relevant results, and significant conclusions or new questions.

Write your summary when your paper is completed because how can you write the summary of anything which is not yet written? Wealth of terminology is very essential in abstract. Use comprehensive sentences, and do not sacrifice readability for brevity; you can maintain it succinctly by phrasing sentences so that they provide more than a lone rationale. The author can at this moment go straight to shortening the outcome. Sum up the study with the subsequent elements in any summary. Try to limit the initial two items to no more than one line each.

Reason for writing the article—theory, overall issue, purpose.

- Fundamental goal.
- To-the-point depiction of the research.
- Consequences, including definite statistics—if the consequences are quantitative in nature, account for this; results of any numerical analysis should be reported. Significant conclusions or questions that emerge from the research.

Approach:

- Single section and succinct.
- An outline of the job done is always written in past tense.
- Concentrate on shortening results—limit background information to a verdict or two.
- Exact spelling, clarity of sentences and phrases, and appropriate reporting of quantities (proper units, important statistics) are just as significant in an abstract as they are anywhere else.

Introduction:

The introduction should "introduce" the manuscript. The reviewer should be presented with sufficient background information to be capable of comprehending and calculating the purpose of your study without having to refer to other works. The basis for the study should be offered. Give the most important references, but avoid making a comprehensive appraisal of the topic. Describe the problem visibly. If the problem is not acknowledged in a logical, reasonable way, the reviewer will give no attention to your results. Speak in common terms about techniques used to explain the problem, if needed, but do not present any particulars about the protocols here.

The following approach can create a valuable beginning:

- Explain the value (significance) of the study.
- Defend the model—why did you employ this particular system or method? What is its compensation? Remark upon its appropriateness from an abstract point of view as well as pointing out sensible reasons for using it.
- Present a justification. State your particular theory(-ies) or aim(s), and describe the logic that led you to choose them.
- Briefly explain the study's tentative purpose and how it meets the declared objectives.



Approach:

Use past tense except for when referring to recognized facts. After all, the manuscript will be submitted after the entire job is done. Sort out your thoughts; manufacture one key point for every section. If you make the four points listed above, you will need at least four paragraphs. Present surrounding information only when it is necessary to support a situation. The reviewer does not desire to read everything you know about a topic. Shape the theory specifically—do not take a broad view.

As always, give awareness to spelling, simplicity, and correctness of sentences and phrases.

Procedures (methods and materials):

This part is supposed to be the easiest to carve if you have good skills. A soundly written procedures segment allows a capable scientist to replicate your results. Present precise information about your supplies. The suppliers and clarity of reagents can be helpful bits of information. Present methods in sequential order, but linked methodologies can be grouped as a segment. Be concise when relating the protocols. Attempt to give the least amount of information that would permit another capable scientist to replicate your outcome, but be cautious that vital information is integrated. The use of subheadings is suggested and ought to be synchronized with the results section.

When a technique is used that has been well-described in another section, mention the specific item describing the way, but draw the basic principle while stating the situation. The purpose is to show all particular resources and broad procedures so that another person may use some or all of the methods in one more study or referee the scientific value of your work. It is not to be a step-by-step report of the whole thing you did, nor is a methods section a set of orders.

Materials:

Materials may be reported in part of a section or else they may be recognized along with your measures.

Methods:

- Report the method and not the particulars of each process that engaged the same methodology.
- Describe the method entirely.
- To be succinct, present methods under headings dedicated to specific dealings or groups of measures.
- Simplify—detail how procedures were completed, not how they were performed on a particular day.
- If well-known procedures were used, account for the procedure by name, possibly with a reference, and that's all.

Approach:

It is embarrassing to use vigorous voice when documenting methods without using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result, when writing up the methods, most authors use third person passive voice.

Use standard style in this and every other part of the paper—avoid familiar lists, and use full sentences.

What to keep away from:

- Resources and methods are not a set of information.
- Skip all descriptive information and surroundings—save it for the argument.
- Leave out information that is immaterial to a third party.

Results:

The principle of a results segment is to present and demonstrate your conclusion. Create this part as entirely objective details of the outcome, and save all understanding for the discussion.

The page length of this segment is set by the sum and types of data to be reported. Use statistics and tables, if suitable, to present consequences most efficiently.

You must clearly differentiate material which would usually be incorporated in a study editorial from any unprocessed data or additional appendix matter that would not be available. In fact, such matters should not be submitted at all except if requested by the instructor.



Content:

- Sum up your conclusions in text and demonstrate them, if suitable, with figures and tables.
- In the manuscript, explain each of your consequences, and point the reader to remarks that are most appropriate.
- Present a background, such as by describing the question that was addressed by creation of an exacting study.
- Explain results of control experiments and give remarks that are not accessible in a prescribed figure or table, if appropriate.
- Examine your data, then prepare the analyzed (transformed) data in the form of a figure (graph), table, or manuscript.

What to stay away from:

- Do not discuss or infer your outcome, report surrounding information, or try to explain anything.
- Do not include raw data or intermediate calculations in a research manuscript.
- Do not present similar data more than once.
- A manuscript should complement any figures or tables, not duplicate information.
- Never confuse figures with tables—there is a difference.

Approach:

As always, use past tense when you submit your results, and put the whole thing in a reasonable order.

Put figures and tables, appropriately numbered, in order at the end of the report.

If you desire, you may place your figures and tables properly within the text of your results section.

Figures and tables:

If you put figures and tables at the end of some details, make certain that they are visibly distinguished from any attached appendix materials, such as raw facts. Whatever the position, each table must be titled, numbered one after the other, and include a heading. All figures and tables must be divided from the text.

Discussion:

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Position your understanding of the outcome visibly to lead the reviewer through your conclusions, and then finish the paper with a summing up of the implications of the study. The purpose here is to offer an understanding of your results and support all of your conclusions, using facts from your research and generally accepted information, if suitable. The implication of results should be fully described.

Infer your data in the conversation in suitable depth. This means that when you clarify an observable fact, you must explain mechanisms that may account for the observation. If your results vary from your prospect, make clear why that may have happened. If your results agree, then explain the theory that the proof supported. It is never suitable to just state that the data approved the prospect, and let it drop at that. Make a decision as to whether each premise is supported or discarded or if you cannot make a conclusion with assurance. Do not just dismiss a study or part of a study as "uncertain."

Research papers are not acknowledged if the work is imperfect. Draw what conclusions you can based upon the results that you have, and take care of the study as a finished work.

- You may propose future guidelines, such as how an experiment might be personalized to accomplish a new idea.
- Give details of all of your remarks as much as possible, focusing on mechanisms.
- Make a decision as to whether the tentative design sufficiently addressed the theory and whether or not it was correctly restricted. Try to present substitute explanations if they are sensible alternatives.
- One piece of research will not counter an overall question, so maintain the large picture in mind. Where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.



Approach:

When you refer to information, differentiate data generated by your own studies from other available information. Present work done by specific persons (including you) in past tense.

Describe generally acknowledged facts and main beliefs in present tense.

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<i>Result</i>	Well organized, Clear and specific, Correct units with precision, correct data, well structuring of paragraph, no grammar and spelling mistake	Complete and embarrassed text, difficult to comprehend	Irregular format with wrong facts and figures
<i>Discussion</i>	Well organized, meaningful specification, sound conclusion, logical and concise explanation, highly structured paragraph reference cited	Wordy, unclear conclusion, spurious	Conclusion is not cited, unorganized, difficult to comprehend
<i>References</i>	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring



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