Welcome from Professor Geoffrey Stokes  
Deputy Pro Vice-Chancellor, Research

The College of Business Higher Degree by Research (HDR) Summer Conference will be held from 10-12 February, 2015.

The Conference has three objectives. One is to enrich the intellectual and professional experience for our HDR candidates. A second goal is to effectively manage the University’s new HDR milestone requirements for candidate progress. The third goal is to provide much needed opportunities for HDR candidates to meet with their peers and expand their personal and professional networks.

The two HDR Conferences that were first held in 2014 were outstanding successes. Following on from them, around 100 of our HDR candidates will present papers on a diverse range of research topics for their candidature milestones in the 2015 HDR Summer Conference. The event will also feature keynote addresses, an HDR Poster Competition and a networking session.

All College HDR candidates and supervisors are encouraged to attend and make the most of these excellent opportunities.

For information on the Conference program, keynote speakers, and registration, please visit: [www.rmit.edu.au/bus/hdrconference](http://www.rmit.edu.au/bus/hdrconference)

I look forward to seeing you all there.

Best wishes,

Geoff
From 10-12 February we will be holding our second Summer Milestone Conference for Higher Degree by Research (HDR) candidates.

Candidates at this event will be presenting latest findings from their theses. This is a great opportunity to sample some of the cutting edge research being undertaken in our College. As well as running special events like the HDR poster competition and a networking session. We have also invited special keynote speakers from industry and academia.

We are expecting 100 candidates to present at this event spanning each discipline within the College.

I look forward to seeing you there!

Dr Ashton de Silva, Director, Doctoral Training Centre
Organising Committee

Chair Dr Ashton de Silva  
*Director of the Doctoral Training Centre*

Dr Pavithra Siriwardhane  
*Academic Representative*

Ms Tania Tambiah  
*Senior Manager - Research Development*

Ms Prue Lamont  
*Administrative Officer – Research*

Ms Priyanka Erasmus  
*Administrative Officer – School of Business IT and Logistics*

Ms Esther Ng  
*Administrative Officer – School of Economics, Finance and Marketing*

Ms Sherrin Trautmann  
*Administrative Officer – School of Management*

Ms Emily Kersing  
*Administrative Officer – School of Accounting and Graduate School of Business and Law*
Keynote Speaker

Dr Christian Behrenbruch, Industry Advisory Board member, CEO of ImaginAb, Inc.

Dr. Christian Behrenbruch is a serial entrepreneur and would-be academic. Over the past decade Chris has been responsible for starting or financing over 20 innovative companies in the life sciences, material science, nanotechnology and healthcare IT space, mostly from technologies transferred out of the university setting.

Chris is currently the CEO of ImaginAb, Inc. a clinical stage biotechnology company with operations in Los Angeles, Singapore and Tokyo. ImaginAb was launched in 2007 based on antibody technology in-licensed from Cornell University, the University of California (Los Angeles) and the City of Hope Medical Center. Prior to ImaginAb, he was a Vice President at Siemens Molecular Imaging following the successful acquisition of Mirada Solutions (Co-founder and CEO) and CTI Molecular Imaging (Sr. VP), where he was responsible for advanced medical imaging product development for clinical and drug discovery applications.

Chris completed his undergraduate studies at Monash University (Bachelor of Engineering and Computer Science – 1997), received his D.Phil (PhD) in biomedical engineering from the University of Oxford, and an MBA jointly from New York University and the London School of Economics. He is a World Economic Forum Young Global Leader (YGL) and was the recipient of the 2012 Advance Global Australian of Year in the field of biotechnology in recognition of both his commercial and philanthropic activities. Closer to home, Chris is an Adjunct Professor and founding member of RMIT Business School’s Industry Advisory Board and a Vice Chancellor’s Professorial Fellow at Monash University.

He splits his time between Melbourne and Los Angeles and attributes a large measure of his success to his wonderful and extremely tolerant wife, Zhenya. Chris has a 2.5 year old son named Max, who is infinitely more interesting than any start-up company attempted thus far.

In his keynote address, Dr Behrenbruch will delve into 'Career Success : Passion v Financial Reward':

A variety of personality attributes are attributed to the success of innovators, entrepreneurs and change agents. Commitment, determination, flexibility and risk-taking are often-cited drivers of success. But what about academics? How can a freshly minted researcher most effectively succeed and make an impact in the world as a domain expert. Dr. Behrenbruch will explore (with attempted humour, wit and a healthy degree of sarcasm) whether or not the HDR pathway inevitably leads to leather elbow patches, a lifetime of esoteric journal citations and financial mediocrity. Hint: It doesn’t.
Professor Robert Faff has a distinguished track record and international reputation in empirical finance research: sustained success in securing 13 ARC Grants exceeding $4m; more than 280 refereed publications across 75 different academic journals; career citations of 6,490; h-index of 41 (Google Scholar). He has held Research Director positions spanning nearly 2-decades: RMIT (1996-2002); Monash (2002-2010); UQ Business School (2011-…). His particular passion is nurturing and developing the career trajectories of ECRs and research training of PhDs. Selected awards/esteem: Monash Postgraduate Association Supervisor of the Year, 2006; AFAANZ “Outstanding Contribution to Accounting and Finance Research Literature”, 2012; AFAANZ Visiting Research Professor, 2015.

Professor Faff will present a pitch paper which sets out a simple and methodical approach to pitching a new empirical research proposal and addresses the following questions:

- HOW do you know when you have a good topic?
- WHAT basic elements of information do you need to cover, to convince an experienced researcher in the field of the inherent merit of your idea?
- IS there a simple guide available?

In this presentation, he proposes a simple new research tool – a template designed for pitching research. The two-page pitching template begins with four “preliminaries”: working title; research question; key papers and motivation. Following this is the core of the template based on a “3-2-1 countdown”, namely: THREE elements – Idea, Data and Tools; TWO questions – What’s new? and So what?; and ONE bottom line – Contribution. The template ends with “other” considerations.
**HDR Poster Competition**

**When:** Wednesday, 11 February  
2.05 - 2.40 pm  

**Where:** Building 80, Level 11, Room 10 (Lecture Theatre)  
Opportunity to Showcase your Research  

The Doctoral Training Centre will be hosting the Higher Degree by Research Poster Presentation Competition.

**MC:**  
Dr Emily Chung, School of Economics, Finance & Marketing

**Judging Panel:**  
Dr Laura Maran, School of Accounting  
Dr Warren Staples, School of Management  
Mrs Caryl Hertz, Industry Engagement and Work Integrated Learning (WIL)

**Contestants:**  
Bader Binhadyan, School of Business Information Technology and Logistics  
Nataliya Ilyushina, School of Economics, Finance & Marketing  
Tri Le, School of Economics, Finance & Marketing  
Avni Misra, School of Economics, Finance & Marketing  
Don Tennakoon, School of Management
"It's not what you know........

It’s not even who you know.....

It's what you know about who you know......

You know?" (Anonymous)

Expand your research network in a fun way.

**When:** Wednesday, 11 February

2.40 - 3.05pm

**Where:** Building 80, Level 11, Room 10 (Lecture Theatre)
## HDR Summer Conference Program, 10-12 February 2015

### Day 1 – Tuesday, 10 February

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.00-9.30</td>
<td>Candidate Registration&lt;br&gt;B80.11.01 (Foyer)</td>
</tr>
<tr>
<td>9.30-10.30</td>
<td>Conference Opening by Professor Geoffrey Stokes&lt;br&gt;Keynote Address by Dr Chris Behrenbruch, CEO of ImaginAb Inc and RMIT’s College of Business Industry Advisory Board member&lt;br&gt;B80.11.10 (Lecture Theatre)</td>
</tr>
<tr>
<td>10.30-10.45</td>
<td>Break&lt;br&gt;MORNING TEA&lt;br&gt;B80.11.01 (Portal)</td>
</tr>
<tr>
<td>10.45-11.35</td>
<td>Venue&lt;br&gt;Sesssion 1&lt;br&gt;Joselyne Chieng (Master by Research – seeking upgrade) Corporate sustainable supply chain-related practices and associated accountability: evidence from Australia&lt;br&gt;Fouad Jamaani (PhD) Can entrepreneurial losses theory explain underpricing of IPOs in emerging markets?&lt;br&gt;Sherenie Smith (PhD) Creative governance: a board capital, a resource for firm performance&lt;br&gt;Keith Cowlishaw (PhD) A critical assessment of Government policy, 1945-2010, upon innovation systems through the experience of the Australian textile, clothing and footwear manufacturing industry&lt;br&gt;Saiful Izazun Hussain (PhD) Modeling the distribution of extreme returns in the Chinese stock market</td>
</tr>
<tr>
<td>11.35-12.25</td>
<td>Venue&lt;br&gt;Sesssion 1&lt;br&gt;Suraiyah Akbar (Master by Research – seeking upgrade) Accountability for fire and building safety in the Bangladesh garments industry&lt;br&gt;Guang Ping Huang (PhD) Determinants of derivative use around the GFC: Australian Evidence&lt;br&gt;Medi Rachman (PhD) The influence of Indonesian national and military organisational culture on aviation safety&lt;br&gt;Peter James Gregory (PhD) Foreign aid and entrepreneurship in Pakistan’s wheat sector&lt;br&gt;Stephen Jasper (Master by Research) The effect of time zone disparity on the performance of dispersed innovation teams</td>
</tr>
<tr>
<td>12.25-13.30</td>
<td>Venue&lt;br&gt;Sesssion 1&lt;br&gt;Meredith Tarapos (PhD) Cultural intelligence in the transnational teaching of accounting: an exploration of its dimensions and impacts&lt;br&gt;Manfi Ausman (PhD) An evolving framework comprising of instructional guidelines related to the human-dimensions within Human-Computer Interaction&lt;br&gt;Svetlana Rusan (PhD) Creativity and diversity in Australia&lt;br&gt;Nipun Agarwal (Master by Research) Risk-weighted indentation</td>
</tr>
<tr>
<td>14:15-15.20</td>
<td>Venue&lt;br&gt;Sesssion 3&lt;br&gt;Francesco Maison (PhD) To what extent do professional accountants in small public practice identify with the accounting profession&lt;br&gt;Terrence Sheehan (PhD) Investigating the interactive effect of student characteristics and information and communications technology (ICT) tools on trans-national teamwork (TNT) outcomes?&lt;br&gt;Srimannarayana Grandhan (PhD) Competitive advantage of IT Clusters: Assessing technological spill-overs and open innovation&lt;br&gt;Yiu Chu (PhD) Resilience capabilities in the face of environmental turbulence: The case of Hong Kong SMEs&lt;br&gt;Christopher Berg (PhD) Regulatory change and the political economy of financial regulation in Australia&lt;br&gt;Jeremy Nicholas (PhD) Essays on the Bhutanese economy</td>
</tr>
<tr>
<td>17.00-17.15</td>
<td>Venue&lt;br&gt;Sesssion 3&lt;br&gt;Francesco Maison (PhD) To what extent do professional accountants in small public practice identify with the accounting profession&lt;br&gt;Terrence Sheehan (PhD) Investigating the interactive effect of student characteristics and information and communications technology (ICT) tools on trans-national teamwork (TNT) outcomes?&lt;br&gt;Srimannarayana Grandhan (PhD) Competitive advantage of IT Clusters: Assessing technological spill-overs and open innovation&lt;br&gt;Yiu Chu (PhD) Resilience capabilities in the face of environmental turbulence: The case of Hong Kong SMEs&lt;br&gt;Christopher Berg (PhD) Regulatory change and the political economy of financial regulation in Australia&lt;br&gt;Jeremy Nicholas (PhD) Essays on the Bhutanese economy</td>
</tr>
<tr>
<td>17.15-18.05</td>
<td>Venue&lt;br&gt;Sesssion 3&lt;br&gt;Jittima Wichianrak (PhD) Longitudinal study of Thai listed companies’ environmental disclosures and environmental shadow accounts&lt;br&gt;Mahmoud Numan Bakkar (PhD) An investigation of best online training practice in mobile health (mHealth) training through effective human computer interaction (HCI) design in Jordan&lt;br&gt;Rifan Ardianto (PhD) Urban residential fire and the built environment: A Markov chain approach&lt;br&gt;Masud Isha (PhD) Microfinancing as an inclusive financial paradigm and its viability as a social business enterprise in Australia&lt;br&gt;Jigme Nidup (PhD) Essays on the Bhutanese economy</td>
</tr>
<tr>
<td>18.05-18.50</td>
<td>Venue&lt;br&gt;Sesssion 3&lt;br&gt;Jittima Wichianrak (PhD) Longitudinal study of Thai listed companies’ environmental disclosures and environmental shadow accounts&lt;br&gt;Mahmoud Numan Bakkar (PhD) An investigation of best online training practice in mobile health (mHealth) training through effective human computer interaction (HCI) design in Jordan&lt;br&gt;Rifan Ardianto (PhD) Urban residential fire and the built environment: A Markov chain approach&lt;br&gt;Masud Isha (PhD) Microfinancing as an inclusive financial paradigm and its viability as a social business enterprise in Australia&lt;br&gt;Jigme Nidup (PhD) Essays on the Bhutanese economy</td>
</tr>
</tbody>
</table>
## Day 2 – Wednesday, 11 February

### Session 1

<table>
<thead>
<tr>
<th>Time</th>
<th>Venue</th>
<th>Stream 1: B80.11.006</th>
<th>Stream 2: B80.11.007</th>
<th>Stream 3: B80.11.008</th>
<th>Stream 4: B80.11.009</th>
<th>Stream 5: B80.11.010</th>
</tr>
</thead>
<tbody>
<tr>
<td>9.00-9.50</td>
<td>Saad Salem Alshahrani (PhD)</td>
<td>Hospital-safety integration and hospital performance in Saudi Arabian context: investigating the moderating role of trust practices</td>
<td>Sukanta Bakshi (Master by Research)</td>
<td>An investigation of sustainability accounting for solid waste in an Australian council</td>
<td>Daoyuan Zhang (Master by Research)</td>
<td>The prevalence and determinants of stateless income</td>
</tr>
<tr>
<td>9.50-10.40</td>
<td>Ibrahim Abdallah (PhD)</td>
<td>Financial supply chain risk and Australia financial institutions’ performance</td>
<td>Muhammad Thahar (Master by Research)</td>
<td>Performance measurement evaluation and accountability in the Indonesian regional governments</td>
<td>John Fowler (PhD)</td>
<td>Return and risk in Australian equities, 1926 to 2014: Extending equity market pricing theory</td>
</tr>
<tr>
<td>Break</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.40-10.55</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Session 2

<table>
<thead>
<tr>
<th>Time</th>
<th>Venue</th>
<th>Stream 1: B80.11.006</th>
<th>Stream 2: B80.11.007</th>
<th>Stream 3: B80.11.008</th>
<th>Stream 4: B80.11.009</th>
<th>Stream 5: B80.11.010</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.55-11.45</td>
<td>Zaid Sako (Master by Research)</td>
<td>Data accuracy and information integrity in m-Health technology</td>
<td>Duc Dang (PhD)</td>
<td>Investigating the formation of information security climate perceptions in Vietnamese construction industry: a social network analysis approach</td>
<td>Jessica Bellingham (PhD)</td>
<td>In what does the culture of Gulf States influence workplace behaviour and motivation?</td>
</tr>
<tr>
<td>11.45-12.35</td>
<td>Illiya Ananiev (Master by Research)</td>
<td>A study of the utilisation of e-solutions technologies in education</td>
<td>Nicole Ying Ye (PhD)</td>
<td>Managing demand and supply networks of the Chinese fashion apparel industry under the complexity of the new economy transition</td>
<td>Norah Alibshiri (PhD)</td>
<td>A study of international joint ventures: culture, conflict, and performance</td>
</tr>
<tr>
<td>12.35-13.20</td>
<td>Dominic Tierney (PhD)</td>
<td>Practices of brand meaning co-creation</td>
<td>Nirav Parikh (PhD)</td>
<td>Underwriter discretion, investor participation and IPO pricing: Evidence from Indian IPO market</td>
<td>Francisca Adamopoulos (PhD)</td>
<td>An influence model of the experience of learning programming</td>
</tr>
<tr>
<td>Break</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13.20-14.05</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Session 3

<table>
<thead>
<tr>
<th>Time</th>
<th>Venue</th>
<th>Stream 1: B80.11.006</th>
<th>Stream 2: B80.11.007</th>
<th>Stream 3: B80.11.008</th>
<th>Stream 4: B80.11.009</th>
<th>Stream 5: B80.11.010</th>
</tr>
</thead>
<tbody>
<tr>
<td>16.00-16.50</td>
<td>Justin Filipou (PhD)</td>
<td>Designing a persuasive system to improve study habits of undergraduate students</td>
<td>Nicholas Hubble (Master by Research – seeking upgrade)</td>
<td>The ethics of Australia’s submarine scandal</td>
<td>Shahrooe Shahparvar (PhD)</td>
<td>Enhancing late evacuation emergency response in bushfire-prone areas: A multi-objective optimization approach</td>
</tr>
<tr>
<td>Break</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>16.50-17.05</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Day 3- Thursday, 12 February

**Confirmation of Candidature:**  
**Mid-candidature review:**  
**Completion Seminar:**

<table>
<thead>
<tr>
<th>Session</th>
<th>Venue</th>
<th>Stream 1</th>
<th>Stream 2</th>
<th>Stream 3</th>
<th>Stream 4</th>
<th>Stream 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>9.00-9.50</td>
<td>B80.11.006</td>
<td>B80.11.007</td>
<td>B80.11.008</td>
<td>B80.11.009</td>
<td>B80.11.010</td>
</tr>
<tr>
<td></td>
<td>Venue</td>
<td>Stream 1</td>
<td>Stream 2</td>
<td>Stream 3</td>
<td>Stream 4</td>
<td>Stream 5</td>
</tr>
</tbody>
</table>
|          | Fairuz Abdul Hakim  
**(PhD)** | The effect of talent engagement in co-creation towards psychological contract and retention | Don Livera Tennakoon  
**(PhD)** | The job seeking experience of skilled migrants in Australia: Quality and accessibility to career opportunities | Shannon Sidaway  
**(PhD)** | The auditor’s response to fraud in the client firm: The impact of the board, audit committee and internal controls |
|          | Roksana Hematizadeh  
**(Master by Research – seeking upgrade)** | Stock market volatility and news: evidence from an emerging market | | Karen Wong  
**(PhD)** | iFRS adoption impacts on financial position and earnings management: Evidence from Malaysia |
|          | Presentation by Professor Robert Faff, Professor of Finance, Director of Research, University of Queensland  
B80.11.10 (Lecture Theatre) | | | Saba Shaffakat  
**(PhD)** | Organizational crisis: Exploring the paradigm of decision-making |
|          | 10.40-11.40 | B80.11.006 | B80.11.007 | B80.11.008 | B80.11.009 | B80.11.010 |
|          | Venue | Stream 1 | Stream 2 | Stream 3 | Stream 4 | Stream 5 |
|          | Darryl Carlton  
**(PhD)** | The causes of information technology project failures in the public sector, and what can be done about it | Rongxi Hu  
**(PhD)** | Effectiveness and efficacy of online promotion for China health care product industry | Yapa Madduma Bandara  
**(PhD)** | Commissions, flows and disposition effect of fund managers: Empirical evidence from Indian mutual fund industry |
|          | Nga Dang  
**(PhD)** | Exploring the link between workplace innovation, technological innovation and innovation capability and their impact on innovation performance in Vietnamese manufacturing firms | Khalaf Alqasmi  
**(PhD)** | Authentic leadership and trait emotional intelligence in relation to professional practice of leaders in the Saudi Arabian construction industry | Abdullah Alawadhi  
**(PhD)** | Religious beliefs and stock market outcomes: Evidence from an Islamic stock market |
|          | 13.30-14.05 | B80.11.006 | B80.11.007 | B80.11.008 | B80.11.009 | B80.11.010 |
| Break | LUNCH | B80.11.006 | B80.11.007 | B80.11.008 | B80.11.009 | B80.11.010 |
| Session 3 | Venue | Stream 1 | Stream 2 | Stream 3 | Stream 4 | Stream 5 |
|          | 14.05-15.10 | B80.11.006 | B80.11.007 | B80.11.008 | B80.11.009 | B80.11.010 |
|          | Ahmad Hammad Al-Kabani  
**(PhD)** | A compliance based framework for information security in E-Government in Oman | Dian Taurina Siahaan  
**(PhD)** | An empirical analysis of firm innovation capability and performance in Indonesian ICT SMEs | Stanley Opara  
**(PhD)** | Exploring human resource management practices in the public sector: An empirical study in the performing arts industry in Australia |
|          | Saranyoso Kanchanasuwon  
**(PhD)** | Cold chain adoption for Thailand’s fruit supply network: A simulation study | Simon Lockrey  
**(PhD)** | Beyond eco dogma: Understanding how organisational relationships and processes frame ecological strategies that use life cycle assessment | Asmidah Alwi  
**(PhD)** | Investigation of the interactive effects of Information Systems interfaces (ISI) and personal cognitive preferences in museum learning experiences |
Abstracts

The following abstracts are presented according to the last name order.

Fairuz Abd Hakim
School of Economics, Finance and Marketing
Title: The role of co-creation in building psychological contracts in the hotel industry

Abstract: Employee turnover is a major concern for business, and significant effort is placed on trying to retain talented employees. Drawing from co-creation and psychological contract theory, this research seeks to build a model for talent retention. Within marketing theory, Service-Dominant Logic (S-D logic) has proposed co-creation of value through interactions amongst market actors as a significant opportunity to bond actors in powerful ways that promote economic returns. However, the existing literature has focused either from the providers’ or consumers’ perspective and less attention has been devoted to participation by and the benefits to employees. In the field of human resources management, Psychological Contract theory argues that building perceived obligations, expectations and reciprocity between talent and employers is beneficial. Hence, the motivation of this study is to determine whether engaging talent in co-creation activities and offering them a ‘voice’, stimulates the workplace environment and thereby fosters commitment, motivation and empowerment of talented employees. The main proposition is that positive and direct participation in co-creating value will make firms more attractive to talent and thus create a strong psychological contract and subsequently improve firm performance through the retention and motivation.

Keywords: S-D logic, co-creation, psychological contract, talent, turnover, retention

Ibrahim Abdallah
School of Business IT and Logistics
Title: Supply Chain Risk in the Financial Industry in Australia

Abstract: Financial industry is facing significant challenges in 21 century. One of the biggest conundrums in this regard is how to simultaneously mitigate the risk and improve the financial institute performance. In this research, we propose a comprehensive conceptual model that considers the different factors that may affect the relationship between the financial supply chain risk and performance. Furthermore, this model will investigate and measures how the supply chain complexity has direct impact on the financial institute performance. The proposed model will be tested in the context of Australia, where an interview will target a number of decision-makers in Australia financials industry. This research would be one of a unique project to address the financial supply chain risk in Australia continent.

Keywords: Supply chain risk, Supply chain management, Complexities.
Francisca Adamopoulos
School of Business IT and Logistics
Title: An Influence Model of the Experience of Learning Programming

Abstract: Programming is a key skill required of all IT graduates. Despite considerable research into the teaching of programming, many students still find learning to program difficult. While many studies have focussed on content and delivery, relatively few studies have investigated the experience of learning programming from the perspective of the students themselves. This research sought a deeper understanding of what influences the student experience in learning programming. A qualitative study was conducted that interviewed 31 students about their experiences in learning programming, that included their expectations, attitudes, perceptions and learning activities. The interview transcripts were analysed using a grounded theory methodology. A new theory of the student programming experience has emerged from this analysis. One key element of the theory is the student’s ‘internal domain’ (perceptions about programming, expectations, goals, general learning approach, mindset and self-efficacy). Another major element of the theory is the ‘learning experience’ (level and type of engagement, learning approach and problem solving approach). The theory also explores patterns of information use, including not only the information sources and social networks used, but also how they are used, when they are used and the achieved understanding.

Keywords: Programming, Learning Experience, Information Use, Qualitative

Nipun Agarwal
School of Economics, Finance and Marketing
Title: Risk-Weighted Indexation

Abstract: Most recognisable global stock market indexes, for example, Dow Jones, S&P500, FTSE100 and ASX200, are all built using the theory on market capitalisation or price weighted indexation. Fund managers have a mandate to outperform these indexes, which is hard to do. Fundamental indexation and Risk based indexation models have been developed by Research Affiliates and EDHEC respectively. These models look at either increasing alpha (abnormal return) or by reducing volatility. The intent of this thesis is to introduce the Risk-weighted alpha model that intends to obtain both a higher alpha, while reducing the volatility of the portfolio. This model has been used to construct indexes to compare against the following market capitalisation indexes: Dow Jones industrial average, NASDAQ, BSE50, ASX50 and Hang Seng. Results showed that the Risk-weighted alpha indexation method outperformed the underlying index by a significant margin.

Keywords: market capitalisation; portfolio theory; portfolio construction; stock selection; fundamental indexation

Farhina Ahmed
School of Management
Title: E-procurement as an Instrument in Improving Public Procurement Process: A Bangladesh Perspective
**Abstract:** Given the apparent inefficiency and wastefulness of the traditional procurement process, governments worldwide have started embracing ICT-based e-procurement process as it is relatively easier, faster and cheaper compared to the traditional one.

As a developing country, Bangladesh has also started implementing e-procurement. Using a qualitative case study approach, this research aims to understand the reasons why Bangladesh has initiated a public e-procurement process, the extent of improvement it has made so far as a result, challenges of implementing the process and the possible ways to overcome them.

The study reveals that e-procurement in Bangladesh is primarily a donor-driven initiative, which lacks commitment from the concerned government agencies while suppliers and contractors are not fully ready for it. Subsequently, successful implementation of public e-procurement remains slow or insignificant. The study iterates, such commitment and readiness are critical success factors in adopting e-procurement. It further reveals that public sector business processes and management principles need to be redesigned to create an e-ready environment. The study offers a holistic framework of e-procurement implementation capturing major factors responsible for successful e-procurement process. The research has implications for governments, contractors, suppliers, donor agencies and citizens.

**Keywords:** e-government, e-procurement, public procurement, governance, Bangladesh

---

**Abstract:** Unprecedented large-scale industrial disasters, the Tazreen factory fire (2012) and the Rana Plaza building collapse (2013) led to global condemnation of workplace conditions in the Bangladesh ready-made-garments (RMG) industry. This research presents three interrelated studies that aim to establish how and why, and to what extent corporations in the apparel business fulfill their social responsibilities, specifically in relation to ensuring factory and building safety in the RMG sector. The first study looks at corporate social disclosure practices, particularly regarding factory and building safety, of global apparel companies and of Bangladeshi garment manufacturing companies. The second study examines the various social governance initiatives of the apparel industry that address workplace safety and considers, from managerial stakeholder perspectives, the effectiveness of governance initiatives in improving factory and building safety. The final study evaluates the unique international governance initiatives (the Accord and the Alliance) specifically established for the RMG sector, from viewpoint of prominent stakeholder groups working to improve factory and building safety in Bangladesh. The research utilises three complementary theories - legitimacy, stakeholder, and institutional theory to analyse corporate response to societal and institutional pressures for greater accountability for factory and building safety in the Bangladesh RMG sector.

**Keywords:** accountability; corporate social disclosure; social governance initiatives; factory and building safety; Bangladesh garments sector

---

**Somaiyah Alalmai**
Abstract: The thesis investigates the determinants of capital structure; and seeks to establish the degree to which cross-country differences affect capital structure. The theoretical foundations of this research can be found in various theories of capital structure, including trade-off theory, the agency cost theory and the pecking order theory. The problem encountered with this kind of research and the cross-sectional models associated with it, is that the theories are not sufficiently precise as to produce a limited set of determining variables, which invariably leads to data mining. To overcome this problem, this thesis employs extreme bounds analysis (EBA) to distinguish between robust and fragile determinants of capital structure. The empirical analysis is based on a large and diverse dataset collected from Datastream and the World Bank. The size, complexity and detail of the dataset pose a unique advantage for the analysis intended in this thesis (information at the firm and country-level from 42 variables covering 22 countries from 2002 until 2014). We intend to show that a large number of variables that have been reported as statistically significant determinants of capital structure are in fact fragile and that they only appear significant because of a particular selection of explanatory variables.

Keywords: Capital structure, leverage, extreme bounds analysis (EBA), trade-off theory, pecking order theory, agency theory

Abdullah Alawadhi
School of Economics, Finance and Marketing
Title: Religious Beliefs and Stock Market Outcomes: Evidence from an Islamic Stock Market

Abstract: Existing literature finds that religious beliefs play an important role in influencing investor behaviour. Such behavioural explanation is widely accepted as an alternative hypothesis to explain certain stock market anomalies. However, the behavioural finance literature suffers from several measurement and identification issues leading to no clear conclusive evidence. We address this issue by examining a market that facilitates investments for both Islamic and non-Islamic investors. Islamic investors are clearly identified due to explicit rules of investments. In particular, we investigate: (1) whether religious beliefs affect institutional traders’ gambling behaviour, and (2) the implications of trading based on religious beliefs on stock returns, liquidity and liquidity risk. We use the Kuwait Stock Exchange data from 2005-2013, which allows identification of both investor religious type and investment stock religious identity. Our preliminary results suggest that Islamic Institutional investors hold less lottery stocks in their portfolios than non-Islamic institutional investors. Further research is in progress.

Keywords: lottery-type stocks, social norms, market segmentation, liquidity, liquidity risk.

Norah Albishri
Graduate School of Business and Law
Title: A Study of International Joint Ventures: culture, conflict, and performance

Abstract: This research uncovers and articulates the proximate and ultimate causes of conflict and cooperation in International Joint Ventures (IJV), paying particular attention to the impact of national
cultures on IJVs. The objective is to identify national-level cultural characteristics that influence the performance of IJVs through the behaviours of individuals employed within them. This research is important because IJVs span multiple borders and cultures and consequently need managers who can understand and work within the context of cultural differences. Culture theories, such as those of Trompenaars and Turner, Hall, and Hofstede, alert us to the need to understand cultural intelligence and cultural sensitivity more deeply, given their crucial relevance to levels of cooperation and conflict. This study employs interviews and on-site observations to explore the development of trust and cooperation and the reduction of conflict within a Saudi and US Joint venture. Preliminary findings show that participant responses to workplace incidents are strongly shaped by their cultural stances. Those preliminary findings also indicate that some employees have been ‘contaminated’ by exposure to the other culture within the IJV, leading to individual cultural redefinitions which will be factored into a more complete analysis of the interview data.

Keywords: International Joint Venture, Culture, Cooperation, Conflict, Cultural Intelligence

Nooradeen Adel Alghazzawi
School of Business IT and Logistics
Title: Cloud Based Enterprise Resources Planning Systems (CBERPS): Assessment and measurement in Saudi Arabia

Abstract: The purpose of this study is to examine the assessment and measurement of Cloud Based on Enterprise Resource Planning Systems in Saudi Arabia (CBERPS). This included the effects of Cloud Based on ERP Systems on decision making at the corporation, systems integration, automation of operations, and accountability. Cloud computing can transform the traditional business model, assist with product innovation, and create effective collaborative supply chains. It also can improve performance through transparent information access, cost reduction, and improved agility. It’s essential to address how CBERPS can be modelled to determine CERPS capabilities in Saudi Arabia and what are their requirements. The study research questions are: which CBERPS capabilities are useful for managing business information requirements in Saudi Arabia? To what extent can these CBERPS capabilities support business information requirements in Saudi Arabia? And what are the best practises in measurement of CERPS implementation in Saudi Arabia? It’s important to identify and explore the assessment and measurement of CBERPS for users and provide insight into directions that cloud-based technologies may take in the future.

Keywords: Enterprise Resource Planning Systems - Cloud Based on ERPS - Cloud Computing – Assessment and Measurement of CBERPS – Business Information

Hilal Nafil H Alhulail
School of Business IT and Logistics
Title: An investigation of customer loyalty to social-commerce enhanced websites

Abstract: The emergence of web 2.0 has brought new applications which have played a significant role in extending e-commerce websites with social commerce (S-Commerce) functionality. S-Commerce is a new extension of B2C e-commerce where customers purchase products/services online with the existence of social cues in the websites (such as reviews, recommendations and sharing). There has
been little research in the area of customer loyalty to S-Commerce websites. Drawing upon theories of social presence and trust; and the Delone and McLean model of information systems success, this study aims to determine what factors affect customer loyalty to S-Commerce websites and to develop a framework that helps in investigating those factors. In order to achieve this objective, a quantitative approach will be employed. Data will be collected from S-Commerce users in Australia via survey. Analysis will be performed using Structural Equation Modeling (SEM). This study will contribute to the S-Commerce literature through a theoretical framework that shows how the loyalty of customers can be generated in S-Commerce websites. In addition, it is expected that this study will help businesses to have understanding of how to retain their customers which will result in higher profits.

**Keywords:** Social Commerce, Customer Loyalty, Social Presence, Trust, Information Systems Success, Australia.

---

MD Shaheb Ali
School of Business IT and Logistics
Title: Effects of ICT Adoption in SMEs: A Developing Country Perspective

**Abstract:** Information and Communication Technologies (ICT) have been adopted to modernize strategies in business. Many studies in developing countries have identified developments in innovations of ICT in small and medium-sized enterprises (SMEs), but limited research has discussed adoption of innovation, especially in terms of SMEs considering the current state of ICT. This study attempts to identify the factors of ICT adoption in SMEs in developing countries through the case study technique. SMEs in Bangladesh will be considered as a case for this research in finding the effects of ICT in SMEs. A combined theoretical approach between “Diffusion of Innovation, Technology Acceptance Model, and Unified Theory of Acceptance and Use of Technology” may bring better results to address some of the requirements for a dynamic environment of ICT adoption. The data triangulation of the data analysis will provide a unique idea that will highlight the ICT adoption process. The identified idea will be applicable as a useful model in developing countries where SMEs are looking for uniqueness of ICT adoption process.

**Keywords:** SMEs, ICT innovations, ICT adoption process, developing countries

---

Ahmed Hammad Al-Kalbani
School of Business IT and Logistics
Title: A Compliance Based Framework for Information Security in E-Government in Oman

**Abstract:** The development of e-government has provided governments with new means to deliver better public services, engage citizens, and improve workflows in public organizations. Such a development has also opened the possibility that critical information can be exposed that may hinder the overall development of e-government. As a result, the security of information has become a critical issue that needs to be adequately addressed in e-government. This study proposes a compliance-based approach for adequately managing information security in public organizations for e-government development. With the use of this approach, the critical factors for affecting the adoption of information security compliance for information security in e-government are identified based on the use of semi-structured interviews and survey. The identified critical factors are related to the organizational security
culture, operational processes, technology, and environment. This study is expected to contribute to the information security research in proposing and validating an information security compliance model and by highlighting the criticality of the factors for adopting an effective information security compliance approach in public organization for e-government development in Oman.

**Keywords:** E-government, information security, information security compliance, critical factors

---

Madi Almadi  
Graduate School of Business and Law  

**Abstract:** Earlier corporate governance studies demonstrate the role of different dimensions of board of directors’ structure in influencing firm performance. However, the overwhelming majority of that research has been conducted within the advanced markets context. That has resulted in a general absence of research on emerging markets, and especially the Middle East.

The research supplements this line of research by empirically examining the effect of board composition and board interlocks on corporate financial performance in the Saudi Arabian market context. The research will complement that by considering the unique social, political, and economic contexts as well as firm characteristics in Saudi Arabia. The research considers a multi-theoretical perspectives provided by agency theory, resource dependence theory, hegemony theory, stewardship theory, and some theoretical considerations related to emerging markets context to better explain the effect of board structure on firm financial performance in the Saudi context.

From an original, publicly available secondary data set of all 140 Saudi Stock Exchange companies between 2009 and 2013, potential significant findings of this research would update literature by filling the existing theoretical gap of corporate governance in emerging markets. Prospective recommendations of this research could lead to the improvement of corporate governance practices in Saudi Arabia.

**Keywords:** Board Structure, Firm Financial Performance, Corporate Governance, Emerging Markets, Saudi Arabia.

---

Khalaf Abed A Alqasmi  
Graduate School of Business and Law  
Title: Implications of Authentic Leadership and Trait Emotional Intelligence in the Construction Industry

**Abstract:** The focus of this PhD research is the implications of Authentic Leadership and Trait Emotional Intelligence in relation to Professional Practice of Leaders in the Saudi Arabian Construction Industry. Research interviews will take place in Saudi Arabia, interviewing identified voluntary participants in the Saudi construction industry. Also a de-identified survey instrument gathering demographic and Authentic leadership and Trait EI information will be used. The interviews combined with the surveys will act as a form of triangulation of data gathering, analysis and interpretation to confirm, modify or challenge findings across the data sets. Depending on the interview subjects and survey returns stratified samples may be anticipated across levels of experience ranges within the construction...
industry. The theoretical approach to this PhD is the critical theoretic research perspective. Under this perspective the aim is to critique explanation and/or prediction. The critical theoretic research perspective is appropriate as it considers a research problem that is located within an industry with defined challenges associated with effective authentic leadership outcomes. It is anticipated that findings would lead to improved understanding of characteristics that may assist in project placement or development of leaders in the construction industry through identifying requisite leadership qualities and EI traits.

Keywords: Authentic Leadership, Trait Emotional Intelligence, Construction Industry, Saudi Arabia.

Saad Salem Al Shahrani
School of Business IT and Logistics
Title: Hospital-Supplier Integration and Hospital Performance in Saudi Arabian Context: Investigating the Moderating Role of Lean Practices

Abstract: Healthcare industry presently is facing immense pressure. This involves the reduction of operational servicing costs specific to improved patient quality care, while maintaining operating efficiency. Hospital-supplier integration is being a key strategy to achieve this balance. This research develops a comprehensive conceptual model for hospital-supplier integration and the factors that affect this integration. Using data from the Saudi public healthcare sector, this research investigates the impact of hospital-supplier integration on the overall hospital performance. In addition, it investigates the moderating role of lean practices between hospital-supplier integration and hospital performance. To address the research objectives and answer the posed research questions, this research will be using questionnaire methods. The designed questionnaire targets the main players in the hospital-supplier integration in the context of Saudi Arabia. This research is expected to produce recommendations to improve the overall performance of Saudi public hospitals. To our knowledge, this research would be one of the first to address the hospital-supplier integration in Saudi Arabia.

Keywords: Healthcare, Hospital-Supplier Integration, Lean Practices, Hospital Performance

Asmidah Alwi
School of Business IT and Logistics
Title: The Interactive Effects of Instructional Strategies and Personal Cognitive Preferences in Museum Learning Experiences

Abstract: This research study investigates the interactive effects between cognitive preference and the instructional strategies as they were received during their museum exhibit experiences. The research study utilised the existing content of the Melbourne Museum’s Dinosaur Walk exhibition. The cognitive preferences on the other hand, represents the human information processing differences that are often described as an individual’s preferred and habitual approach to represent the information they receive while undergoing instruction. The research employed a three-phase quasi-experimental design; the fieldwork experiments were conducted to examine the instructional outcomes of children aged 10 to 12 (from Victorian primary schools). This student cohort therefore involved children with difference cognitive preferences within two museum instructional strategies; the web-based exhibit and the physical museum exhibit applying text plus graphical format content. The data collected were scores
from: i) the cognitive style analysis and ii) the cognitive performance (pre- and post-test differences). The validity of the cognitive performance measurements used a Rasch model and the Quest Interactive Test Analysis System. These statistics show that all the test-items were measuring the one construct. Further analysis reveals that there is an interactive effect between cognitive preferences and the museum instructional strategies.

**Keywords:** cognitive preferences, museum instructional strategies, museum learning, quasi-experimental design, interactive effects, Rasch analysis.

Illiya Ananiev  
School of Business IT and Logistics  
Title: Utilisation of e-book technologies in the delivery of tertiary curricula

**Abstract:** E-books have the potential to support learning activities and transform the scholarly environment as we know it today. Within the context of academic publishing there are a number of e-book conceptual models, and as such are a source of confusion and therefore can be a barrier to uptake. This research investigates e-books by building an enhanced understanding of the way in which they include interactive tools, in particular those that are normally associated with the world of social media and how they have been perceived by the various stakeholders. The study focuses on stakeholders in the deployment of e-books that includes what might be termed ‘social media interactive tools’ that support the delivery of tertiary education curricula. There is a need to explore the reasons for the success and/or the failure of key stakeholders, in particular tertiary educators and students, to adopt and exploit the social media capability offered with recent e-book offerings. These insights can be compared/contrasted with the expectations of the content/technology providers. Further, it is argued that such research will inform a future framework for the integration of social media and e-book technologies.

**Keywords:** e-book, academic, social media, affordance, curriculum design, technology tools

Rifan Ardianto  
School of Business IT and Logistics  
Title: Urban Residential Fire and the Built Environment: A Markov Chain Approach

**Abstract:** Are areas with high rise buildings in a mixed-land use zone at an elevated risk of fire? Answering such a complex question requires sophisticated analytics tools capable of ascertaining simultaneously when, where and why fires occur. Fires have significant economic, physical and psychological effects. However, there is very little research linking spatio-temporal variation of residential fire with the built environment. With the rapid rise of high-density city living in Australian cities, risk of fire is not only likely to increase but also difficult to manage efficiently. This PhD thesis aims to examine the effect of the built environment on residential fire using Melbourne as a case study area. This research will develop stochastic models with Markov Chain approach based on the 10-year period of fire incidence data. The approach is innovative as it will compute the probability of fire occurrence as a dynamic stochastic process using location, time and a range of spatial attributes (i.e. dwelling density, road density, street layout). To strategically plan the necessary infrastructure, this thesis will produce
evidence base for emergency planners to understand spatio-temporal dynamics of residential fires such that appropriate strategy can be drawn to mitigate their likely effects on communities in the future.

**Keywords** – Residential fire, urban ecology, built-environment, Markov Chain

---

**Mandi Axmann**  
School of Business IT and Logistics  
Title: Instructional guidelines for supporting the human-dimensions of Human-Computer Interaction (HCI) within eLearning

**Abstract:** Human-computer interaction (HCI) is increasingly about humans interacting with other humans by means of an embedded network of computer technologies, and the social, cultural, informational and educational contexts surrounding those exchanges. The critical question posed by this research asks how technology and associated learning dimensions can be integrated into a robust educational design that supports learning. The exploratory research study investigated a series of instructional design elements used to maximise learning interaction, using case studies within the Australian eLearning higher education context. The eDelphi focus group, interviews (qualitative data) and a further survey (quantitative data) were administered to academic professionals currently supporting online students interacting with online resources and facilitators across a number of professional domains. Initial analysis shows five key learning design elements namely (i) social learning presence; (ii) social learning interaction; (iii) knowledge sharing space; (iv) meta-cognitive load; and (v) knowledge construction and transference. Further analysis of the findings provided an eLearning framework describing how these learning dimension elements can be successfully applied to eLearning delivery. Evidence suggests that the elements are critical to a purposeful learning design and resultant optimisation of knowledge transfer, social interaction and information exchange as part of the human-dimensions within HCI.

**Keywords:** Human-computer interaction, eLearning, educational technology, instructional design, exploratory research

---

**Mahmoud Numan Bakkar**  
School of Business IT and logistics  
Title: An Investigation of best online training practice in mobile health training in Jordan

**Abstract:** There are ever increasing demands placed upon people who are involved in the healthcare sector to keep abreast of the required healthcare knowledge, including: new healthcare interventions; how to use new medical equipment. Mobile health (mHealth) training programmes should assist hospital staff in covering these demands. This study investigates the best online training practice in mHealth training through effective human-computer interaction (HCI) design in Jordan. The study is to be conducted in two Jordanian hospitals. By employing the use of a mobile healthcare training module to investigate: the impact of social/culture and adult learning preferences on instructional outcomes. The iPad training package has been based on sound instructional design principles that involve an appropriate healthcare skill development framework based on patient and family rights issues. This study will contribute to a new usability heuristic model of mHealth training applications that applies the mHealth best training practices through an effective HCI design.
Keywords: Health educational/training tools, mobile training, instructional design, andragogy

Sukanta Bakshi  
School of Accounting  
Title: Full Cost Accounting for Solid Waste: An investigation of Sustainability Accounting for Blue Mountains City Council in Australia

Abstract: Over the past two decades, sustainability and waste management has surfaced a global challenge (Laughlin and Varangu, 1991; ACCA, 2011; Stern, 2007). While attention has largely focused on external reporting and sustainability accounting (Gray, 2010; IIRC, 2013), less attention has been paid to the use of environmental management accounting techniques, such as Full Cost Accounting (FCA), in waste management practices (Bebbington and Thompson, 1996). FCA ensures social, environmental and economic impacts of waste are calculated and included in corporate accounts (Bebbington et al., 2002). While governments around the world have recommended municipal councils adopt FCA techniques when accounting for solid waste, little is known of the extent of its adoption and/or adaptation in practice (Qian and Burritt, 2007; Davies, 2014). An in-depth case study is conducted at Blue Mountains City Council, an Australian World Heritage Site, to provide a better understanding of the adoption and adaptation of FCA in solid waste management practice. Drawing on recent developments in the sustainability accounting literature a theoretical FCA framework is developed and used to explore the social and institutional pressures that contribute to FCA accounting for solid waste.

Keywords: Sustainability, Full cost accounting (FCA), Waste management, Environmental management accounting (EMA), Biodiversity, Social accounting

Adrian Barake  
School of Economics, Finance and Marketing  
Title: An Objective Evaluation of Australian Football League Recruitment

Abstract: The Australian Football League (AFL) has utilised a reverse order player draft since 1986 as a labour market intervention to promote equalisation within the competition. The draft pick number used by teams to select a player provides a benchmark of expected value. The aims of this industry requested research can be split into three interrelated areas. Firstly, the draft will be used as a mechanism for testing the market efficiency of AFL recruitment. Secondly, the value of a draft pick will be determined based on this objective testing. Finally, a player projection model will be developed that will account for a combination of player performance, the physical testing of players conducted pre-draft and the pick number used to select a player. These aims will be achieved by conducting an objective analysis of secondary data provided by the sponsor of the project, Champion Data (the AFL’s statistics provider). A variety of statistical and econometric techniques will be employed to conduct this analysis. The results will have managerial implications for all AFL clubs, the AFL and Champion Data. More generally, this analysis will examine labour market efficiency within the context of a player draft in a professional team sport environment.

Keywords: Market efficiency, Australian football, sports statistics, panel data models and player drafts.
Allaa Omar Barefah  
School of Business IT and Logistics  
Title: An Investigation of the Effectiveness of eLearning Strategies in Higher Education: A Case for Saudi Arabia

Abstract: Higher education institutions are taking opportunities offered by the eLearning community to design and offer educational environments that accommodate various learners' educational needs. It has been taken for granted that 'technology enhanced learning' has the potential to facilitate life-long knowledge acquisition. Thus, considerable time and effort have been expended by course designers to innovate emerging information communications technology (ICT) tools to enhance the technology-enabled learning experience. However, quite limited studies have focused on the likely effects of technology-aided instruction in improving learner's instructional outcomes. This study argues that one way is by investigating the interactive effects of cognitive instructional preference and instructional format on performance outcomes. The proposed 2x3 quasi-experiment plans to examine the role of visual cognitive preferences on learners' instructional outcomes in three classroom environments in order to evaluate students’ knowledge acquisition on a particular topic. The subject domain chosen for this study is a ‘Systems Analysis and Design’ topic, which is taught to undergraduates in Saudi Arabia. It is anticipated that promising results from this study will extend the existing literature by providing insights into the instructional design issues surrounding the adoption of ICT tools, and policy implications to improve the implementation practices of eLearning in higher education.

Keywords: eLearning, ePedagogy, technology-enhanced learning, instructional design, human-computer interaction, systems analysis and design, higher education.

Jessica Bellingham  
Graduate School of Business and Law  
Title: In what ways does Gulf States’ culture influence workplace behaviour and motivation?

Abstract: This research examines the relationship between Gulf Cooperation Council States’ (GCC) culture and workplace behaviour and motivation. It explores the key role that culturally specific employee motivational preferences may play in shaping organisational behaviour. A review of the literature suggests that GCC organisations may exhibit low adaptability to many organisational practices due to difficulties associated with Western cultural value orientations being embedded in those organisational practices. Nevertheless, not all GCC employees necessarily resist Western style organisational practices. A key objective therefore, has been to provide an in-depth understanding of why some members of GCC culture resist or openly reject Western management practices, whereas others sometimes adopt or adapt Western management practices. To arrive at that understanding, a selectionist and sequentialist mixed-methods research design has been employed, which embraces both etic and emic knowledge of cultures. Data has been collected in Oman and preliminary findings indicate the development of new and unique configurations of values and behaviours (cultural crossvergence) arising from the dynamic interaction of local sociocultural characteristics and global business characteristics.
Abstract: This thesis investigates the driving forces behind regulatory change in the financial sector. Why does regulation change? How are changes in political economy reflected in regulatory frameworks? The thesis offers an economic history of financial regulation in Australia, focusing on prudential regulation between the 1936 Royal Commission into Monetary and Banking Systems and the Global Financial Crisis. This period includes three major reviews of the Australian financial system, including the Campbell Committee and the Wallis Inquiry. It includes two key pivots in the political economy of financial regulation – the Chifley Government’s Banking Act 1945 and financial liberalisation under the Hawke government. In the period studied there are significant changes in the philosophy of regulation, the economics of banking and monetary policy, and the attitude of political parties to economic interventionism. One original contribution to knowledge is the role and significance of the bank deposit guarantee in the Australian regulatory framework. This thesis traces the introduction, disappearance, and reintroduction of the deposit guarantee as a case study of regulatory change. Furthermore, the thesis examines the importance of deposit guarantees and prudential regulation of building societies as a major driver of the formation of the Campbell Committee.

Keywords: Regulation, Politics, History, Banking, Finance

Abstract: The following research focuses on the exploration of failures in IT projects within the public sector and why they continue to fail. Despite decades of experience with IT projects and innumerable books and articles presented, failure continues at a staggering rate. Mirchandani (2014), has estimated that up to $200 billion is lost annually in failed SAP implementation projects alone. In addition, The Victorian Government’s Myki transport ticketing project cost a reported $1.35 billion dollars. The revenue earned from ticket sales will take five years to recover the IT project costs, let alone fund any of the transport infrastructure or rolling stock.

In exploring IT failures within the public sector, the research will adopt a classic grounded theory approach by documenting and examining the Queensland Government’s health department payroll project. This failed IT project which initially commenced life as a $6.8 million dollar fixed priced project subsequently cost $1.5 billion dollars and ended in a Royal Commission. It is anticipated that examining this case study in detail and capturing the “failure drivers” will produce an hypothesis which can then be tested against other failed projects. This will lead to a greater understanding of what is required of project governance to produce reliably consistent outcomes.
Keywords: IT project failure, public sector waste, failed projects

Joselyne Chieng Yew Mee
School of Accounting
Title: Stakeholder collaboration initiatives and disclosure practices of Malaysian palm oil plantation companies

Abstract: Adopting a stakeholder and legitimacy perspective, this study aims to explore the influence a collaboration initiative of World Wide Fund for Nature (WWF) has on the social and environmental disclosure practices of Malaysian palm oil plantation companies. In and of itself, palm oil touches our daily lives as an ingredient in both food and non-food commodities. The cultivation of palm oil, however, has become a prominent global issue associated with rainforest destruction and climate change. In 2004, WWF initiated collaboration with stakeholders throughout the entire palm oil supply chain, known as the Roundtable on Sustainable Palm Oil (RSPO), to promote sustainable production and use of palm oil globally. This study examines how CSD practices in the annual reports of selected publicly-listed palm oil plantation companies in Malaysia appear to change, if at all, around the time of the establishment of the RSPO and its International Certification System. Content analysis will be employed to investigate the extent and type of CSD in the annual reports of these companies over an 11 year period. This study contributes to the literature by exploring the potential of non-governmental organisations’ (NGOs) collaboration initiatives, such as the RSPO, to increase the social and environmental disclosures in environmentally sensitive industries.

Key words: NGOs, Environmental collaboration, Disclosure, Palm oil Industry

Yiu Ha (Carmen) Chu
School of Management
Title: Resilience Capabilities In the Face of Environmental Turbulence: The Case of Hong Kong Small And Medium-Sized Enterprises

Abstract: This thesis adopts an explanatory sequential mixed-approach (Creswell & Plano Clark, 2011), incorporating both quantitative (Study 1) and qualitative (Study 2) research methods to examine the multidimensionality of resilience capabilities in the face of turbulent environments. Contingency theory underpins this research, which aims to contribute to the definitional, theoretical and research debates on resilience capability. Study 1 involves a survey of 177 Hong Kong based SMEs and explores the interrelationship between resilience capabilities and firm performance, and the moderating impact of environmental turbulence on these relationships. Study 2 utilizes an interview-based case study approach and extends the findings of Study 1 and demonstrates how relationships between variables are formed. Findings reveal that resilience capability plays an influential role in moderating impact of turbulence on firm performance through proactive and reactive strategies. Additionally, the intensity and influence of each dimension of resilience capability fluctuates, demonstrating a relative level of significance during different phases of turbulence be it pre-, during, or post-crisis. These findings have important implications for strategy development, SME business practice, research and practice.
Key words: resilience capabilities, turbulence, contingency theory, SMEs

Keith Cowlishaw  
School of Economics, Finance and Marketing  
Title: A critical assessment of Government policy, 1945-2010, upon innovation systems through the experience of the Australian Textile, Clothing and, Footwear manufacturing industry

Abstract: The relationship between innovation systems and public policy for an innovation outcome is explored through the experience of the Australian Textile, Clothing and, Footwear manufacturing industry (TCF) over the period 1945-2010. Despite a series of focused government policy initiatives in response to the changing market environment the industry was not able to reinvent itself through innovation as institutions and public policy changed. The research is built on a detailed empirical examination of the industry governance of a single industry (TCF) sector and its innovation system over a six decade period when it ostensibly failed to adapt to technological and market change and in consequence has largely collapsed. Building on Schumpeterian economics and public choice theory the research project will seek to reconstruct this history and will examine what the most effective means of doing so might have been. The value of this research is to be found in the documentation of the experience or history of an industry sector so that the real impact of policy upon innovation can be assessed.

Keywords: Textile, Innovation, Policy

Nga Hoang Thanh Dang  
School of Management  
Title: Innovation in the Vietnamese manufacturing industry

Abstract: Innovation is crucial to revive the Vietnamese manufacturing sector which concerns with out-dated technology and lack of qualified human resources in business administration. The purpose of this study was to empirically develop and test a model that describes the direct relationship of innovation capability, workplace and technological innovations to innovation performance. Additionally, moderated multiple regressions are conducted to identify the moderating effects of workplace innovation on the relationship between product innovation performance and product innovation, and the relationship between product innovation performance and product innovation capabilities. Mediation analysis is used to examine whether product innovation mediated the relationship between product innovation performance and product innovation capabilities. An online questionnaire will be developed and placed on Qualtrics website and emailed to approximately 3000 manufacturing firms. The research will employ SPSS (v.22) software to analyse data. This research has theoretical and practical significance. Theoretically, it can contribute to the relationship among workplace innovation, technological innovation, and innovation capability at the organisational level, thereby expanding innovation theory. Practically, the findings of this research enhance understanding about factors that influence innovation performance in organisations, and assist business managers to improve innovation performance in their organisations and policy-makers to formulate better policies supporting workplace innovation.
Keywords: Workplace Innovation, Technological Innovation, Innovation Capability, Innovation Performance, Vietnam, Manufacturing Industry

Duy Dang
School of Business IT and Logistics
Title: Investigating the formation of information security climate perceptions in Vietnamese construction industry: a social network analysis approach

Abstract: Construction companies constantly need to manage a vast amount of crucial and confidential information such as clients and projects’ profiles or competitive trade secrets. To maintain information security at the workplace, it is crucial to understand how the employees perceive information security when interact with their workplace, as well as to determine the factors of the workplace (i.e. climate) that facilitate such perceptions. Nonetheless, important factors such as security climate have yet to be clearly defined and understood on how it plays an important role in developing information security behaviour. This research undertakes an exploratory approach while adopting a mixed methods design to gain such knowledge. It will take place in a large Vietnamese construction company, which is in the process of implementing its new information security policy and measures. The researchers will follow the implementation process and investigate its impacts on the employees’ perceptions of information security. Furthermore, social network analysis techniques will be employed to study the effects of interpersonal influence mechanisms on such perceptions. The anticipated implications of the project include a fully developed conceptual model that offers practical recommendations for facilitating an effective information security climate, while advancing theoretical knowledge in information security behavioural field.

Keywords: information security management; information security behaviour; information security climate; compliance; social network analysis

Thusitha Dissanayake
School of Accounting
Title: The Diffusion of ‘New Public Financial Management’ Innovation: Evidence from Sri Lanka

Abstract: In recent years, new forms of accounting techniques and practice have played a central role in the reform of the public sector. But little is known about the process of which accounting innovation is diffused throughout public sector organisations. This thesis examines the diffusion of New Public Financial Management (NPFM) innovation, across the central-provincial-local level of government (vertical diffusion) in Sri Lanka. Based on the Diffusion of Innovation Theory and using triangular approach to data collection arising from a content analysis of official documentation, semi-structured interviews, and a survey targeting Chief Financial Officers (CFO) in the public sector, the process of diffusion and adoption of accounting innovation is reconstructed and the critical success factors and mechanisms explaining this process are identified. This study is contributed to existing public sector accounting reforms literature by focussing on the manner and means of diffusion and by eliciting the views of key actors in the diffusion process enabling successful adoption in emerging countries. This thesis also provides a clearer understanding of diffusion process in emerging country, which might be helpful for both policy makers and policy implementers to attain the expected benefit from the policy.
Keyword: Diffusion, Innovation, New Public Financial Management, Sri Lankan public sector

Thi Ha Lan Do  
School of Management  
Title: CSR in the Vietnamese garment and food industries: Antecedents, strategies and performance

Abstract: Corporate social responsibility (CSR) has attracted unprecedented attention of governments, non-government agencies, civil society and businesses in such developing countries as Vietnam. The recent significant economic growth in Vietnam has been seen to be hand in hand with unsustainable and irresponsible business practices and their consequent environmental and social problems especially in food and garment industries in Vietnam. Extant literature on CSR adoption in Vietnam is very limited and suggests inadequate conceptualization of CSR and poor engagement in CSR initiatives by the local firms. On such ground, this exploratory study aims to address the gap in the current literature on CSR strategies by addressing the questions of why and how Vietnamese garment and food companies undertake their CSR initiatives. Using qualitative methodology with a multiple case-study approach, this proposed study is expected to shed light on how internal factors (individual and organizational characteristics) and external factors (institutional factors) influence the adoption of CSR strategies by Vietnamese food and garment firms, thereby making a contribution to the theoretical framework of CSR strategy-making and implementation and providing inputs for managers, trade associations and local authorities in an endeavour to improve CSR engagement in Vietnam.

Key words: Corporate social responsibility, strategy, garment, food-processing, Vietnam

Thomas Doumani  
School of Management  
Title: How does culture affect the efficacy of performance

Abstract: Globalisation has led an increasing adoption of Western modelled Performance Management (PM) systems in non-Western countries, particularly Asia. The aim of the research is to explore how culture affects the efficacy of Performance Management (PM) in a cross-cultural setting. Thailand is becoming increasingly important to Australian businesses, particularly in view of the upcoming ASEAN Economic Community 2015 Plan. The primary data for the current study was sourced from 38 semi-structured in-depth interviews with 30 staff from executive to middle management operating in Thailand. The interviews were conducted with both expatriate and local Thai employees.

Social constructivism, qualitative methodology, and inductive reasoning were applied to the collection, analysis and interpretation of the data. The findings show how cultural values different to those of the host country, are imbedded within Western PM systems design, management ideology and behaviour. Differing cultural concepts also constitute different views in terms of efficacious outcomes (the ends) and how such ends are best achieved (the means) in PM settings. This research has implications for cross-cultural PM design, and cultural awareness development, to assist expatriate and host country management with cultural adjustment and to achieve efficacious performance management outcomes.

Keywords: Thailand, Cross-culture, Performance management, Efficacy
Mohammed Fakiha  
School of Economics, Finance and Marketing  
Title: Strategically Managing the Stories of Brands: Conceptualising, Managing and Measuring the ‘Brand Story’ Concept

**Abstract:** As stories they are more emotional and easier to remember than dry facts and figures, stories tend to captivate consumers. Much has been written about the power of using the brand story concept to enhance brand communication and build brands. Yet few empirical studies and evidence exist regarding the concept’s effect on brand performance and consumer responses. Using elements drawn from theories of storytelling, this study aims to investigate the brand story concept in terms of conceptualising it in a meaningful fashion, uncover the components making up the concept, discover how it is being used by branding experts and determine the impact of it on brand equity outcomes. The research is proposed to be completed through a mixed method approach using netnography based content analysis, depth interview of branding experts, and structural equation modelling. The study contributes to knowledge in brand management theory and practice—by potentially demonstrating the underlying power of storytelling in the brand-to-consumer communication strategies. It also shows how and why brand stories can be used by brand management to build net positive brand associations.

**Keywords:** Brand Story, Storytelling, Strategic Branding

Justin Filippou  
School of Business IT and Logistics  
Title: Designing a Persuasive System to Improve Study Habits

**Abstract:** Human behavior is a complex process that is very difficult to influence, particularly the study habits of students. In recent decades however, we have seen a tremendous increase in the capabilities and availability of technology. During this time, computers have been shown to be capable of persuading behaviour and the term Captology has been coined (Computers As Persuasive Technology). Social networking sites are quite adept at influencing how their users behave, with many people irresistibly checking their phones for updates on a regular basis. Replicating this sort of persuasion in an educational context forms the broader purpose of this study. More specifically, we are aiming to design a system to persuade students to form better study habits. As an initial step, we surveyed current undergraduate students and graduates to identify the types of behaviours found in high performing students, as well as to uncover behaviours that inhibit one’s ability to acquire positive habits. Having identified these behaviours, we then outline the design for a prototype system that will encourage users to adopt a positive behaviour and also lower the barriers caused by negative behaviours in order to further accelerate the adoption of a positive study habit.

**Keywords:** Persuasive systems, study habits, undergraduate, education, behaviour

John C Fowler  
School of Economics, Finance and Marketing  
Title: Return and Risk in Australian Equities, 1926 to 2014: Extending Equity Market Pricing Theory
Abstract: This research presents both a theoretical and empirical study of the Australian equity market 1926 to 2014. A new database is developed (the Australian Equities Database (AED)) and used to test aspects of the extended Capital Asset Pricing Model (CAPM) and associated theories including the Efficient Market Hypothesis (EMH) and Modern Portfolio Theory (MHO). We propose that present theory is appropriate within the special conditions of perfect markets and perfectly optimizing investor behavior. However, research and practice find anomalies not readily explained by CAPM/EMH/MHO. We seek to extend existing theory from the special to the general and define a system of interacting forces identified as Fundamental, Behavioural, and Systemic. Empirical estimates suggest a market with non-linear, asymmetric, mean reverting and self-referencing characteristics. We identify processes underlying market excess volatility, momentum trading returns, and ‘value’ excess returns. We estimate an apparent interacting multiplier / accelerator effect and a feedback loop between market turnover and market pricing. Our empirical estimates generally display, at best, an indirect relationship of equity risk to one year forward returns, causing us to explore an alternative proxy for equity risk. We identify at least two fundamental factors with higher predictive power of equity returns than present theory. Using the AED, we develop a structural equation model of the Australian market.

Keywords: CAPM, Equity Market Anomalies, Equity Market Characteristics, Behavioural Finance, Equity Risk, Market Simulation Models

Jane Garner
School of Business IT & Logistics
Title: The lived experience of Australian prison libraries: a phenomenological study

Abstract: Access to educational, legal and recreational reading in prison can have a positive effect on the lives of prisoners. Access to these resources via prison libraries can improve quality of life during incarceration and reduce the chances of reoffending after leaving prison, creating a benefit for the individual, their family and the community. Existing studies of prison libraries have not addressed the user perspective. The focus of this project is to create knowledge of prisoners' lived experiences of their libraries and to ascertain whether the libraries are meeting prisoners' perceived needs. Using a phenomenological theoretical framework, seven case studies across three States and Territories will be undertaken to explore the user experience of Australian prison libraries. Data will be gathered through observation and semi-structured interviews with prisoners and prison staff. Analysis of the data will enable a rich description of the libraries and the identification of core themes and qualities that represent the phenomena. Findings from the project will contribute to our understanding of the current role of the library in prisoners’ lives. This understanding has the potential to influence the prisoners’ quality of life during and after incarceration and will have implications for corrections policy makers and facility managers.

Keywords: Libraries, prisons, phenomenology, prisoners.

Srimannarayana Grandhi
School of Business IT & Logistics
Title: Competitive Advantage of IT Clusters: Assessing technological spill-overs and open innovation
Abstract: There is a growing interest among researchers and government organisations about Open Innovation (OI) in IT enterprise clusters such as the Silicon Valley or Bangalore IT hub. An IT Cluster, a group of inter-related companies that cooperate and compete within a geographic location, offers opportunities for open innovation through technological externalities including technological information and knowledge spill-overs, increased absorption and speed of technological upgrading, technological complementarities, reduction of technological investments, sunk cost, and access to tacit knowledge. However, there is limited understanding of the differences in collaborative processes through which OI and technological spill-overs are fostered within and outside an IT cluster. This thesis therefore investigates the nature of OI and technological spill-overs within and outside the IT enterprise clusters in India. It examines the factors that create the conducive environment for promoting collaborative and cooperative inter-firm linkages, networks and partnerships for technology sharing and OI. Survey questionnaires will be administered to IT firms within and outside the key IT clusters in India. Drawing on cluster theory, agglomeration effects and innovation mechanisms, survey items measuring the constructs of collaboration and cooperation for OI and technological spill-over will be developed. Key differences in OI and technological spill-overs will be examined through multivariate analysis. This research concludes with policy recommendations for Indian IT firms.

Key words: Open innovation, IT clusters, Competitive advantage, Technological spill-overs, Collaborative networks, Multivariate analysis.

Peter James Gregory
School of Economics, Finance and Marketing
Title: Foreign Aid and Entrepreneurship in Developing Countries

Abstract: This research will investigate whether foreign aid ‘crowds out’ entrepreneurship in developing countries. Foreign aid is predicated on old development economics which utilises neo-classical growth theories to argue that underdeveloped countries suffer from an ‘investment gap’ and are stuck in various ‘poverty traps’. Foreign aid is intended to bridge this gap. Proponents of this view include the UN, government aid agencies, multilateral aid agencies and economists such as Jeffrey Sachs. Critics of this view are grounded in new development economics which largely consists of economic histories emphasising the role of markets, institutions and entrepreneurship in economic development. Criticism of foreign aid include the assertion that it erodes institutions, exacerbates corruption and embeds rent-seeking over productive entrepreneurship. This research will investigate whether a further criticism of foreign aid is justified – that it crowds out entrepreneurship in recipient nations. It will achieve this through analysis of the wheat sector in Pakistan. It will assess whether foreign aid reduces industry exit, farm expansion and insurance purchase and whether it erodes knowledge of traditional methods of natural disaster resilience.

Keywords: Foreign aid, entrepreneurship, developing countries, development economics, markets, institutions

Matara Gunapala
School of Management
Title: Change, Leadership and University Libraries: An Examination of Factors Affecting the Management of Change in Australian University Libraries
Abstract: This study aims to provide a substantial original contribution to assist in managing rapid change and maintaining a proficient service for 21st century university library stakeholders. University libraries operate within an ever-changing, and technologically turbulent, environment and to be successful they need to be able to anticipate and manage these changes. The thesis investigates the effectiveness of change management practices and the role of leadership in Australian university libraries within an environment of ongoing transition and change. University libraries are impacted by numerous factors including technology, funding, needs of clients, changing staff skillset requirements, staff recruitment, university teaching, learning and research needs, and more. This qualitative study has gathered data from interviews with eighteen chief university librarians, or participants in equivalent positions. Other key research components include document analysis from an extensive literature review, observations through attending seminars/conferences relating to librarianship and management and visits to selected university libraries. Data from semi-structured interviews, observations and literature relevant to this inquiry will be compiled, coded thematically, analysed, and synthesised within the thesis.

Keywords: Change management, Leadership, Library management, Library technology, Client service, University libraries

Roksana Hematizadeh
School of Economics, Finance and Marketing
Title: Stock Market Volatility and News: Evidence from an Emerging Market

Abstract: This study aims to investigate the impact of news on emerging markets and to develop an event study methodology specifically designed for these markets. Looking at the Turkish market and initially focussing on environmental regulation announcements, I applied an event study methodology to assess abnormal returns around such events. I used a range of asset pricing models and controlled for systematic risk, size, stock value and price momentum factors. Results showed the presence of autoregressive conditional heteroscedasticity (ARCH) in the models; further testing confirmed the effect in each of the estimated models used to estimate the abnormal returns. This analysis also revealed that more significant events, such as political news, not only have a larger impact on stock market volatility, but also impact over a longer duration, than less significant events. In this regard, ARCH models have potential to reveal long-term persistence on stock market volatility. In the next phase of my research project, I will address these issues relating to persistence of stock return volatility by considering changes in the variability of the Markov Switching Autoregressive conditional heteroscedasticity (MS-ARCH). This process includes both Hamilton’s switching regime model (Hamilton, 1989) and Engle’s ARCH model (1989).

Keywords: Event study, News, Markov switching model

Rongxi Hu
Graduate School of Business and Law
Title: Effectiveness and Efficacy of online promotion for China health care product industry
Abstract: In China, the online shopping has become the major shopping way, in 11th November 2014 ‘11.11’ promotion by Alibaba (online shopping platform) had 9.52 billion dollars turnover for this single day. However, if consumers were not willing to have concurred with Alibaba’s online promotions, such huge revenues would not have eventuated. Consumer acceptance of any promotion is in part determined by consumer’s attitude, which eventually generates consumer’s purchase behavior. Although there are various consumer decision-making models, this thesis will utilize the Elaboration likelihood model (ELM) and its tenets for better understanding the effectiveness and efficacy of online promotion. Furthermore, in order to address the research problem, this research will be conducted in two phases. The first phase uses qualitative methodology, where findings from the content analysis of different types of online promotion will set the stage for interviews with managers of small and medium healthcare product companies to obtain more insights about the ELM constructs under investigation. The final phase is of quantitative nature (survey), where a final online questionnaire will be administered.

Key Words: Elaboration likelihood model, Online promotion, Consumer’s attitude, Effectiveness, Efficacy, China healthcare product industry.

Guang ping Huang
Graduate School of Business and Law
Title: Determinants of derivative use around the Global Financial Crisis: Australian Evidence.

Abstract: The use of derivatives by firms can be crucial to their financial health and risk management. With constant innovations in the derivative instruments and their applications, it is important to understand how firms are adapting to these changes to ensure derivatives are used in a responsible manner. This research project examines the factors influencing derivative use in Australian firms over the period of 2006-2013. This sample period is selected to investigate the effect of the Global Financial Crisis on changes in economic conditions, social attitudes towards financial derivatives, and managerial compensation etc. Logistic and Tobit regressions are employed to identify the factors influencing the decision to use derivatives and extent of derivative use for each specific year. Furthermore, pooled data study is conducted to investigate the factors over the whole sample and how this result changes across industries. Since the last milestone confirmation, I have produced two conference papers exploring industry and compensation incentives effects. The preliminary findings so far reveal that the board’s block option holdings, liquidity and firm size have statistically significant impact on a firms’ decision of derivatives use.

Keywords: Derivatives; Global Financial Crisis; Firm characteristics; Managerial compensation.

Nickolai Hubble
School of Management
Title: The Ethics of Australia’s Subprime Scandal

Abstract: By misrepresenting the borrower’s financial position on Loan Application Forms (LAFs), mortgage brokers make it possible to provide loans that lending standards would otherwise have prevented. These loans appear ‘prime’ on paper thereafter, but are in reality often unaffordable. There is inconclusive evidence this practice is systemic in Australia. Often, the discovery of LAF manipulation
results in loans being cancelled without the borrower losing their home and the bank having to take the loss. Examining the ethics of LAF manipulation by interviewing mortgage brokers will provide insight into why and how this build up of LAF manipulation took place, how to prevent it in the future and how to deal with existing cases in an ethical manner. An additional objective of the thesis is to establish a new sub-field of Business Ethics which focuses on non-corporate debt and lending, which is justified by the unique dynamics at play. Thematic analysis of four interviews thus far shows that LAF manipulation is standard practice for some portion of brokers and right across the lending industry including the major banks. Brokers fail to abide by their acknowledged absolutist ethical ideals. A broker’s self-interest and the wider lending industry culture drive LAF manipulation.

Keywords: Business Ethics, sub-prime, mortgage, debt, lending

Saiful Izzuan Hussain  
Graduate School of Business and Law  
Title: Modeling the Distribution of Extreme Returns in the Chinese Stock Market

Abstract: It is well known that extreme share returns on stock markets can have important implications for financial risk management. In this research, we are concerned with the distribution of the extreme daily returns of the Shanghai Stock Exchange (SSE) Composite Index. Three well-known distributions in extreme value theory, i.e., Generalized Extreme Value (GEV), Generalized Logistic (GL) and Generalized Pareto distributions, are employed to model the SSE Composite index returns based on the data from 1991 to 2013. The parameters for each distribution are estimated by using the Power Weighted Method (PWM). Our results indicate that the GL distribution is a better fit for the minima series and that the GEV distribution is a better fit for the maxima series of the returns for the Chinese stock market. This is in contrast to the findings for other markets, such as the US and Singapore markets. Our results are robust regardless of the introduction of stock movement restriction and the global financial crisis. Further, the implications of our findings for risk management are discussed.

Keywords: Chinese stock market, extreme value theory, extreme returns, risk management

Thi Trang Huynh  
School of Business IT & Logistics  
Title: Library leadership and succession planning in Vietnam

Abstract: Underpinned by transformational leadership theory, my research examines library leadership and succession planning in Vietnam through a case study multi-method approach. It aims to investigate existing succession planning in the Mekong Delta libraries, Vietnam; examine how libraries have dealt with succession planning challenges over the past decade; and recommend a theoretical model for the succession planning process. The study was conducted in all of the thirteen public libraries and four selected academic libraries in the region through two phases. In the first phase, an online survey was conducted with 172 respondents. Data from this phase was analysed and informed the second phase which involved in-depth interviews with twenty-three senior managers and board of director members. This study is important in library and information science because it raises awareness in library leaders and general staff regarding the role of succession planning in library leadership development in
Vietnam. Moreover, it enables enhanced understanding of the factors influencing succession planning, including the impact of the Communist Party on library leadership.

**Keywords:** Library leadership, succession planning, academic library, public library, Mekong Delta, Vietnam

Ilya Yasnorina **Ilyas**  
Graduate School of Business and Law  
Title: Corporate Governance Characteristics and Corporate Social Responsibility: Their impact on Firm Performance in Singaporean Public Listed Companies

**Abstract:** The research aims to examine the relationship between corporate governance and firm performance which are measured by return on assets (ROA), return on equity and Earning Per share (EPS). The research also attempts to investigate the moderating effect of corporate social responsibility (CSR) with reference to Singapore’s Public Listed Companies. Based on prior literatures, there is a clear gap between the theories of corporate governance and the real practiced in corporations. Quantitative analysis was undertaken on 200 Singapore Exchange companies by using descriptive analysis, bivariate correlations and multiple regression analysis as analytical method. Among the results, CEO cash compensation and remuneration committee frequencies of meeting were found to have a negative influence on average EPS 2012 & 2013. In addition, there is a positive correlation between audit committee meeting frequencies and average EPS 2012 & 2013. This research will contribute to the theory by constructing a model that promotes better operating and reporting standards and measurement of CSR. Furthermore, the research provides insights into how important effective corporate governance is for corporate success, and what it means to directors, shareholders and other stakeholders, and to the wider business community.

**Keywords:** corporate governance, corporate social responsibility

Nataliya **Ilyushina**  
School of Economics, Finance and Marketing  
Title: Determinants of Mental Health: An Evolutionary Psychology Perspective

**Abstract:** Mental health is a fundamental component of human capital. Despite its significance, mental illness remains underdiagnosed and undertreated with limited resources allocated to this area of healthcare. There is a plethora of health economics literature focusing on the relationship of mental health with demographic, socioeconomic and lifestyle factors. However, little explanation has been given as to why these relationships exist. This thesis will utilise a rich longitudinal dataset and advanced econometric techniques, with an objective to explain the findings through the prism of evolutionary psychology. Specifically, it will explore three important areas, namely, time use, social exclusion and family formation, which will provide important insights on the drivers of mental illness. The thesis will consider the labour leisure trade-off and how spending time on different activities such as working, playing with children or household chores impact on mental health. Next, the focus will be on social exclusion/inclusion and whether proximity to one’s own community affects mental health. Lastly, this
study will look at the key evolutionary process, which is family formation/dissolution. All three topics will use the concept of natural environments and discorps from evolutionary psychology to shed light on socio-economic behavior and explain mental health outcomes.

Keywords: mental health, evolutionary psychology, microeconometrics

Masud Isa  
School of Management  
Title: Microfinancing as an Inclusive Financial Paradigm and its Viability as a Social Business Enterprise in Australia

Abstract: Thirteen percent of the Australian population lives in poverty and 1 in every 4 households are on social security payments. Notwithstanding extant literature reveals that no research has been undertaken contextualizing Australia’s socio-economic situation to explore the possibility of developing a viable microfinancing social business in Australia. This investigation contextualizes Australia’s existing socioeconomic circumstances to address the issues of financial exclusion and income inequality of Australians through appropriate institutional mechanisms. The thesis follows a qualitative method using an epistemological framework with a constructivist approach and is undertaken as a three-study project. Study 1 involves poverty mapping in Australia and investigates existing microfinancing strategies in Australia to develop a framework for an alternative microfinance social business paradigm following the Grameen Bank model. Studies 2 and 3 are case studies of Grameen Bank Bangladesh and Grameen America, respectively. The two studies aim to establish ways in which microfinancing can be employed to connect low income and financially excluded populations in Australia to the economic value chain in order to increase income levels towards a better living standard. The thesis will add to the emerging knowledge on sustainable microfinance social business as a financial inclusion tool for low income communities in Australia.

Keywords: microfinancing, Grameen, poverty, viability, financial inclusion.

Fouad Jamaani  
School of Economics, Finance and Marketing  
Title: Can Entrepreneurial Wealth Losses Theory Explain Underpricing of IPOs in Emerging Markets?

Abstract: This thesis aims to explain the underpricing observed in IPOs of emerging markets by using the entrepreneurial wealth losses’ theory including public and private sector transparency, national cultures and incentives of IPO owners. In particular, the purpose is to answer the following three questions namely (1) to what extent the incentives of IPO owners to reduce underpricing explain underpricing in emerging markets?, (2) to what extent do public and private sector transparency affect IPO issuers’ incentives in terms of reducing underpricing?, and (3) to what extent do national cultures influence IPO issuers’ incentives to reduce underpricing? A total of 10,129 IPOs covering 48 emerging market countries from January 1995 to November 2014 will be obtained from Bloomberg to carry out the experiments. Quantitative techniques in terms of unbalanced panel regression models, hierarchical linear modelling and a battery of robustness tests will be employed to test for the hypotheses. The Entrepreneurial Wealth Losses model will be adopted and extended in this study. This research will contribute to the theoretical framework and will provide methodological advances in various finance
areas like IPOs, corporate governance and cultural literatures and will have practical implications for investors, entrepreneurs and policy makers.

**Keywords:** Initial public offerings (IPOs), underpricing, emerging markets, transparency and culture.

---

**Stephen Jasper**  
Graduate School of Business and Law  
**Title:** The effect of time zone disparity on the performance of dispersed innovation teams: the case of Australian biotechnology

**Abstract:** This study aims to assess the impact of time zone disparity on the performance of global innovation teams, using the Australian biotechnology sector as a case study. This sector typically relies on overseas collaborations that are time zone discordant. Using theories from international business, innovation management, and biology (chronobiology and circadian rhythm studies), a comprehensive framework is developed that links physical, cultural and time zone disparities with innovation success. More importantly, the conditions under the control of management that mitigate the native effects or amplify the positive effects are identified. Data will be collected using exploratory interviews to validate and enrich the framework, and a global survey among 100+ informants in the Australian biotechnology industry. It is anticipated that by testing the framework and analysing the data we can bring greater understanding, while controlling for other factors that can also affect innovation performance. The implications of this study are that firstly, for the Australian biotechnology sector it could provide possible directions for future collaborations with the Asian market; and secondly, this study could contribute to understanding the effects of time zone disparity on dispersed team performance.

**Key words:** time zones, innovation performance, dispersed teams, cultural distance, physical distance, biotechnology

---

**Xingnan (Riley) Jiang**  
School of Economics, Finance & Marketing  
**Title:** The determinants of operational risk - a country level study

**Abstract:** This study attempts to empirically identify the determinants of operational risk at country level by examining the incidence of publicly reported operational losses among financial and non-financial companies across 37 countries over the period 1998-2008. We perform the extreme bounds analysis (EBA) of Leamer, as well as Sala-i-Martin’s EBA which considers the entire distribution of the regression coefficient in the study. This allows us to avoid searching over regression models that include or exclude subsets of the variables. A total of 14872 regressions are run in the study to estimate the correlation of 15 country-specific variables with the average severity of operational losses. We have two main results. While Leamer’s EBA suggests that inflation is the only variable that contains systematic robustness in explaining operational risk, Sala-i-Martin’s EBA identifies up to 3 significant explanatory variables and these include inflation. These findings provide evidence for the existence of cross-country differences in operational risk and highlight the importance of understanding country-level interdependence in managing operational risk.
Keywords: operational risk; country-level study; extreme bounds analysis

Sarunyoo Kanchanasuwan
School of Business IT and Logistics
Title: Adoption of cold chain in Thailand’s fruit supply chain: A simulation approach

Abstract: As a primary economic sector, the fruit industry of Thailand is experiencing a number of issues such as high wastage, poor quality, food safety and limited shelf life. Many developed countries have used cold chain to reduce food losses and wastage of perishable goods. Nevertheless, significant capital investment in equipment and acute requirement in standardization of practices among supply chain partners have proved challenging to widespread adoption. This study attempts to investigate through discrete-event simulation if implementation of cold chain could help resolve some of the fruit supply chain issues in Thailand. Data required for building the simulation models will be collected from various parties in a sampled fruit supply chain during site observation and survey, semi-structured interviews and review of company records. Key performance indicators, such as lead time, total operating cost and throughput, of the current supply chain and the alternative cold chain designs would be compared.

Keywords: Fruit supply chain, Supply chain simulation, Cold chain, Discrete-event simulation, Perishable goods, and Thailand.

Carmel Kostos
School of Management
Title: Neuroscience principles and learning in organizations: an integrative review and conceptual framework

Abstract: Linking neuroscience findings with the practice of facilitating learning in organizations has become increasingly popular, despite limited empirical evidence to support claims about its potential to influence workplace learning theories and methods. Stimulated by this emerging knowledge, professional bodies in this field of learning are promoting the value of incorporating neuroscience findings into practice approaches. Meanwhile, scholarly debate about the promise and perils of neuroscience highlight a number of issues for practitioners. In particular, there is a lack of cross disciplinary research on the topic, which may result in the misinterpretation and therefore misapplication of neuroscience concepts. A comprehensive review of literature on the link between neuroscience and the facilitation of learning in organizations had not, until now, been done. This study fills that void. Reviewing the literature published in peer-reviewed journals across a range of academic disciplines, during the period 2005 - 2014, shows what is (and is not) known about how neuroscience principles can be applied to facilitate effective learning in organizations. Findings are synthesized into a preliminary conceptual framework that offers an integrated perspective on the topic, and an agenda for further research is outlined.

Keywords: Neuroscience, workplace learning, organizational learning, learning facilitator, adult learning theory.
School of Economics, Finance and Marketing
Title: The Profitability of Contrarian Strategies after Announcements of Green Policies: Evidence from Japan

Abstract: The existing literature on green announcement effects focuses predominantly in Western markets; it is almost inexistent on the Japanese market. Japan is a leading country when it comes to the implementation of green policies. In this paper, we test whether there is momentum or contrarian profits around the announcements of environmental regulation. We investigate the impact of 424 announcements of environmental regulations on the equities listed on the Japanese Stock Exchange over the period 2001–2012. Event study methodology, contrarian portfolio return strategies and seasonality models are used in this research project. Daily abnormal return is used to design the momentum and contrarian portfolios and we check the return’s significance by adopting numerous robustness tests. We also control for a number of factors including trading volume, firm size, sales, profitability ratios, industry effect and corporate governance. We also contribute to the social response in a term of environmentally friendly and polluting industries. Our results show (1) contrarian behaviour around the announcements of environmental regulation, (2) fundamental factors affect contrarian profits and (3) corporate governance mechanism in terms of major shareholders tends not to reach to announcements of environmental regulations.

Keywords: Environmental Regulation, Market Anomaly, Contrarian Profits, Corporate Governance

Don Asanka Sanjeewa Livera Tennakoon
School of Management
Title: The job seeking experience of skilled migrants in Australia; Quality and Accessibility to career opportunities

Abstract: The current Australian migration program is highly tilted towards skills, merits, and English language proficiency in its selection process. According to the government, the outcomes of such skill oriented meritocratic processes are positive in fulfilling skill gaps that exists in Australian labour market. However, research that has been done in the last twenty years has provided a mixed picture on the outcomes of the skilled migration programme while evidencing that skilled migrants from ‘Non English Speaking Backgrounds’ (NESB) are facing mobility barriers compared to their ‘Mainly English Speaking Background’ counterparts. There is inadequate information about this phenomenon given its context specific and politicized nature. Drawing on ‘Dual/ Segmented Labour Market Theory’ and ‘Human Capital Theory’ this research will attempt to address this inadequacy by investigating the experiences of NESB skilled migrants; either job seeking or successfully employed in Victoria, through a qualitative inquiry approach. Emphasis will be given to the participants’ experiences in their job seeking and retention process considering the lack of ‘skilled migrants’ voice’ in today’s equal employment discourse. The expected research outcomes will contribute to future human resource management initiatives in culturally diverse communities, and inform policies and practices for both academia and practitioners.

Key Words: Skilled migration, Human capital, Equal employment opportunities, Labour market, NESB migrants
Simon Lockrey  
School of Management  
Title: Beyond eco dogma – Organisational strategic approaches to ecology using life cycle assessment

Abstract: The proposed PhD research seeks to address the lack of clarity in organisational approaches to life cycle assessment (LCA) within strategy, or how LCA is used internally at organisations strategically. LCA is the process of evaluating the potential effects that a product, service or system has on the earth’s ecology, cradle to grave. Life cycle assessment strategy is emerging as a way for organisations to enhance strategic efforts whilst managing their impacts on the earth’s ecology, offering promise when it comes to decreasing ecological impacts. It is not yet clear where life cycle assessment strategy fits within organisational environments, be that in a functional, business or corporate context. It becomes more challenging to identify where LCA fits when more sophisticated ecological strategies are adopted at the product, service or systems level. As such, the proposed PhD research will contribute by elucidating the extent of issues facing organisations embarking on these strategies, in critically asking the question ‘is LCA achievable at a strategic level within organisations?’ Through this organisational research it is hoped that models for intelligent practice may be developed to support global efforts in attaining ecological sustainability, rather than adverse ecological impacts through organisational processes.

Keywords: Life cycle assessment, strategy, organisations, ecology, management

Shiva Madani Mousavi  
School of Business IT and Logistics  
Title: Global Seaport Competitiveness: A Resource Development Perspective

Abstract: Seaport competitions are no longer confined to natural locational factors. Supply chain linkages and infrastructural connectivity have taken pole positions. Globally, many seaport authorities have begun embarking upon strategic resource building programs to insert their seaports into global supply chains. This study traces the developmental paths of four major global seaports - Dubai, Hong Kong, Kaohsiung, and Rotterdam - with a view to examining how they achieved competitive advantages. These seaports were selected on the basis of their global status in handling container traffic during the last two decades. This study analyses how each phase of development at each selected seaport was conditioned by the levels of infrastructure investment and associated capability building programs of previous phases. The findings reveal three basic capability building blocks that were instrumental in helping these seaports to achieve, and maintain, their global competitiveness: a capital-intensive logistics infrastructure, a parallel program of complementary resource utilization, and a dynamically agile capability to respond to external changes. Offering a fresh perspective on understanding how global port cities compete, this study presents a strategic port development framework, opening an avenue for building a theory of global seaport competitiveness based on operational capability building.

Keywords: Seaport development, Global competitiveness, Path dependent development, Resource and capability building

Yapa Mudiyanselage Himali Prathapa Madduma Bandara  
School of Economics, Finance and Marketing
Abstract: Disposition effect, which is the tendency of investors to realize their profits too early and reluctance to realize their losses, is considered as one of the well documented price anomalies in stock markets. Empirical studies have found that the disposition effect still persists among significant fraction of mutual funds. Such irrational behaviour by fund managers is a concern for regulators due to significant welfare loss for investors. This study aims to propose an alternative explanation for the existence of disposition effect among mutual fund managers. Financial mediation, by way of broker fees, can be attributed to the persistence of disposition effect. This behavioural bias gets unnoticed if the majority of the investors are unsophisticated and are mainly driven by high commission seeking financial advisors. Accordingly, the main objective of this study is to explore the impact of the commissions on fund flows and disposition effect in mutual funds. A unique dataset from the Indian mutual funds industry, which faced an exogenous ban in entry loads, is used to exploit the causal relationship between commissions and disposition effect. Preliminary evidence suggests a larger disposition effect in the mutual funds with high fees compared to low fee funds.

Keywords: Disposition Effect, Mutual Funds, Commissions, Fund Flows

Liang Chee Shawn Mah
School of Accounting
Title: Public and Private Interest Roles of Australian Professional Accounting Bodies’ Disciplinary Procedures

Abstract: The series of global corporate collapses associated with past accounting scandals has led to the current crisis of public confidence afflicting the accounting profession in some parts of the world, including Australia. In response, the Australian accounting profession implemented a revised Code of Ethics for Professional Accountants in 2006. The professional ethical code for accountants has had profound implications for the accounting profession as it attempts to re-establish its reputation and legitimacy. Literature on the sociology of professions describes an ongoing and persistent debate between the functionalist and critical-theorist perspectives with respect to the role and function of professional ethical codes. The aim of this research is to examine and evaluate the two fundamentally divergent sociological perspectives by exploring the latent rationale and the underlying motivation underpinning the accounting profession’s Code of Ethics and its accompanying system of disciplinary procedures. Specifically, this research study will employ an explanatory sequential mixed methods research design, starting with a review and analysis of member disciplinary outcomes published by the major Australian professional accounting bodies, followed by semi-structured interviews with relevant stakeholders from the accounting profession, so as to add rich detail when interpreting and explaining the archival research findings.

Keywords: ethical codes; professional accounting bodies; disciplinary procedures; professional ethics.

Francesco Maisano
School of Accounting
Title: To what extent do Small Practising Accountants Identify with their Profession.
Abstract: Currently, professional accounting bodies are seldom aware of the extent to which members operating in small public accounting firms identify with the profession and how this compares with their counterparts in multi-national public accounting firms. Social Identity Theory posits that human beings continuously identify with various aspects of their existence. Professional identity is widely seen as an important factor in the search for acceptance in the professional workplace, with multi-national organisations influencing and strategizing to help achieve their goal of moulding employees to identify with their profession and organisation. Using a mixed methods approach, this thesis will explore: the extent of identification of professional accountants in small public practise; their ability to identify with their profession without the guidance and strategy of multinational accounting firms; the concerns and barriers that they face in their profession and workplace; and the implications this may have on their behavioural choices and decision making.

Keywords: Social Identity Theory, Commitment, Small Public Accountants.

Sunaina Malhotra
School of Accounting
Title: Private Equity Activity in India: Does ownership structure and CSR disclosures influence the selection of target acquisitions?

Abstract: In recent years, the growth in the private equity (PE) sector has provoked increased curiosity surrounding private equity bids from academics, practitioners and regulators alike (Chapple, Clarkson and King 2010). The private equity market in some large economies has outperformed other key asset classes, including in India. Sustainability or corporate social responsibility (CSR) reporting aims to inform on an organization’s environmental, social and economic performance. This study investigates whether there is a significant relationship between the PE acquisition decisions and the ownership structure (family owned business and non-family business) in India. Also I investigate if a significant relationship exists between the PE acquisition decisions and the existence of voluntary CSR disclosures in India. Thus, the proposed study aims to contribute a better understanding of private equity acquisition decisions, and whether these decisions are affected by ownership structure and CSR disclosures.

Keywords: Private equity, ownership structure, sustainability disclosures.

Somo George Marano
School of Management
Title: Critical success factors in the export performance of the Australian dairy industry to China

Abstract: China is the second largest global economy and is currently in ascendancy. As it progresses economically, social mores are altering from traditional carbohydrate diets to Western eating patterns. Specifically there is increasing consumption of processed food especially dairy products. This area is becoming a key export opportunity for Australian dairy manufacturers, particularly the dairy infant formula producers. Despite an extensive search of existing academic and industry databases, current research is limited on the critical success factors in exporting dairy products to China. The present study seeks to answer what are the critical success factors at the firm level for exporting Australian dairy products to China. The Resource-Based View (RBV) of the firm and the Uppsala Model will be employed as underpinning theories to test the conceptual framework which has been derived from extant literature. A qualitative approach using case studies and focus groups has been initiated with semi-structured interviews providing data relevant to the research question. Initial findings have confirmed elements of the conceptual framework in addition to new findings from the research outside the scope of investigation.

Keywords: Export performance, resource based view, dairy industry, and critical success factors, Australia.

Tyler Gordon McDonald
School of Economics, Finance and Marketing
Title: Why Would You Study That?: and why you should hire artists

Abstract: It has been suggested that at the heart of a degree in fine arts is a curriculum that gives students the freedom to experiment, develop their problem-solving skills, creative faculties, and the ability to conceptualise. With this in mind, it stands to reason that an individual with a fine arts education should be succeeding in the labour market. However, contemporary data reveals that individuals holding tertiary degrees in fine arts rate the lowest in terms of employment gained relative to other degree holders and have a negative monetary rate of return. While the aforementioned statistics are important, ex post data does not tell the full story. Treating an investment in education as a choice made under uncertainty, particularly in light of the differences between specific and general human capital, provides a more complete picture of the ex ante gains from undertaking a fine arts degree. This research has mapped the professional lifecycle of fine arts graduates living in Melbourne in order to examine the trade-off between higher productivity and flexibility in the labour market.

Keywords: fine arts, graduate pathways, human capital

Thi Ngoc Anh Ngo
School of Management
Title: Managing of human resource and income inequality in a transitional economy: The case of Vietnam’s SOEs

Abstract: Reforming of state owned-enterprises (SOEs) has been a central point of Vietnam’s economic transformation that starts in late 1980s. This reform has led to significant changes in compensation
practices and income inequality in this sector. This research aims to investigate income inequality and its relations to compensation practices in Vietnam’s SOEs during their reform process. The study employs a mixed method combining quantitative and qualitative approaches to address key questions including 1) What are major reasons for the income inequality in Vietnam’s SOEs?, and 2) How has the income inequality in Vietnam’s SOEs influenced the changes of compensation practices? This research has made original contribution to the current literature in several perspectives. It extends the existing theoretical understanding of compensation and income inequality generally and particularly on Vietnam’s SOEs studies. It also provides directions to Vietnam’s policy makers in improving current compensation policy to reduce income disparities in SOEs during their transformation process.

**Keywords:** income inequality, SOEs, compensation practices, compensation policy, Vietnam, economic reform.

Phuong Thi Nguyen  
School of Accounting  
Title: The introduction of the Law on External Audit and its impacts on the auditing profession in Vietnam.

**Abstract:** Vietnam has experienced significant reforms to auditing regulation in an effort to strengthen the public confidence in the auditing profession. These reforms called the ‘Law on External Audit’ were passed on 29 March 2011. The purpose of this study is to investigate (a) the motivations of the introduction of the Law, (b) the impacts of the Law on the auditing profession in Vietnam. This is a qualitative study that employs triangulation approach for data collection: archival records, semi-structured interviews, and examination of published materials. The impacts of the Law are investigated and divided into three categories: the impact on auditors, the impact on accounting firms, and the impact on other parties. The preliminary findings reveal that the main motivation for introducing the Law is the deficiencies of other audit regulations. In addition, the new Law has a significant effect on local accounting firms, but a minimal effect on Big Four accounting firms. This research will make an original contribution to the literature on auditing, while at the same time providing new evidence and insights for the future development of auditing policies in Vietnam.

**Keywords:** auditing profession, audit reforms, Vietnamese Laws.

Hung (Justin) Nguyen  
School of Economics, Finance and Marketing  
Title: The Effects of Bank Loan Announcements on Australia Borrowers’ Risk and Return

**Abstract:** This study aims to investigate the effects of bank loan approvals on risk and return of the borrowers listed on the Australian Stock Exchange. Borrowers will be divided in two sub-groups namely polluters and environmentally friendly businesses. The focus of this study is on borrowers’ environmental friendliness which is a significant concern to environmental regulators. By examining a sample of 743 bank loan announcements over 2001-2013, this research will test whether (i) there are abnormal returns associated with these announcements and (ii) the borrower risk has changed after these loans approvals. Event study and Buy-and-Hold methodologies will be adopted to evaluate abnormal returns in short and long run, respectively. Asset pricing models will be fitted with interaction
variables while GARCH, TARCH, EGARCH and PARCH estimation techniques will be used to determine changes in systematic risk. Unsystematic risk will be captured by the market model. The results will shed lights on whether there are (i) ‘toxic loans’ in Australia, (ii) socially responsible investment opportunities for equity investors and (iii) whether the risk of polluters has increased (vice-versa for environmentally friendly businesses) based on ‘special’ bank screening and monitoring functions.

**Keywords:** bank loan announcements; polluters; environmentally friendly businesses; abnormal returns; systematic risk; unsystematic risk

---

**Jigme Nidup**  
School of Economic, Finance & Marketing  
**Title:** Essays on the Bhutanese Economy

**Abstract:** This study comprises three essays on the economy of Bhutan. The objective of the first essay is to analyze the effectiveness of monetary policy in Bhutan. If the findings show that inflation is determined by external economic factors, which are beyond the control of the central bank, then an alternative policy framework is required for the implementation of a more effective monetary policy. Bhutan is well known for developing the Gross National Happiness measure as an alternative to GDP. The second part of the thesis uses cross sectional data to examine the determinants of different measures of well being in Bhutan. The relationship between different poverty measures and happiness is the specific focus of the study. The results will be pivotal in formulating development policies that helps improve the level of happiness of the poor. The third essay will assess whether employment in Bhutan has benefited from trade with India. If the findings show that employment in Bhutan has been disadvantaged by the trade agreements currently adhered to with India, then these trade agreements may need to be reconsidered.

**Keywords:** Bhutan; Poverty; Monetary Policy; Happiness; Trade; Employment.

---

**Stanley Opara**  
School of Management  
**Title:** Human Resource Management Practices in the Public Sector: “An empirical study in the Performing Arts industry in Australia”

**Abstract:** Despite the growing contributions to the Australian economy and the Australian identity, there has been limited academic focus on the role of human resource management in the performing arts industry. This study draws on in depth interviews from key stakeholders and three case study organisations. Findings from the Key stakeholders show continuous struggle over funding and the short term nature of artistic projects and endeavours leading to a highly casualised labour force and high levels of job insecurity, low wages lack of training and development and lack of career pathways. Findings from the cases highlight HRM challenges and demonstrate the existence of compliance-based rather than commitment-based HR management systems in the three arts companies. Finally, despite these constraints many highly motivated and committed performers choose to continue to work within the sector and balance a range of jobs sometimes as employees sometimes as independent contractors. This
self-motivation however, can also contribute to self-exploitation and has longer term implications for artists and the industry.

**Keywords:** human resources management, performing arts

Ruchada Paradonsaree  
School of Business IT and Logistics  
Title: Business Process Changes for ERP Upgrades: Impact on organisational capabilities and improvements

**Abstract:** ERP (Enterprise Resource Planning) upgrade is an activity of ERP life-cycle which requires organisations to perform periodically. ERP upgrade increases new system functionalities and improve alignment of business process to current and future business needs. Business process changes are required to take part of ERP upgrade implementation. This research aims to explore ERP upgrades, required process changes for successfully aligning upgraded ERP system to business functions and resulting organisational capabilities for improved productivity. The extant literatures of ERP upgrades, types of ERP upgrade, reasons and benefits for ERP upgrades, Business Process Changes (BPC) for ERP upgrades, and organizational capabilities are reviewed. The research is guided by the theories of Dynamic Capabilities and Benefits Dependency Network. It is an interpretive study to be accomplished via online expert panel discussion and case studies. Based on the preliminary analysis of the online expert panel discussion, the finding of this qualitative study shows that business process changes are required for full system and functional upgrades. These changes align and improve business processes with the upgraded ERP system in rapidly changing business environment to meet business demands, enhance organizational capabilities and organisational productivity improvement.

**Keywords:** ERP upgrades, process changes for ERP upgrades, dynamic capabilities, online expert panels, case study, ERP upgrade productivity network

Nirav Parikh  
School of Economics, Finance and Marketing
Title: Underwriter Discretion, Investor Participation and IPO pricing: Evidence from Indian IPO market

Abstract: Financial regulators and academic literature is divided on the method adopted by underwriter in the allocation of Initial Public Offerings (IPOs). Discretionary allotment can benefit underwriters through rent seeking activity by favoring investors who are willing to reciprocate. On the other hand, disallowing discretion and facilitating proportionate allocation equally affects due to uncertainty associated with successful subscription of IPOs. I investigate this investor welfare debate by examining 327 IPOs in the Indian market that underwent both discretionary and proportionate allocation regimes. I find that, when allocation powers are withdrawn, IPOs experience lower underpricing, decrease in retail participation, but no significant change in participation from institutional investors. I further investigate the relationship between underwriter discretion and a parallel grey market for IPOs that can influence retail investor participation. I find that, grey market pricing positively influences retail investors’ participation. However, regulator intervention does not affect this relationship. Taken together, disallowing underwriter discretion benefits investors by lower underpricing, however, unofficial grey markets can mitigate the benefits by acting as fertile ground of influence. Future research should explore more on the role of grey markets in influencing market participants and how regulators can deal with the potential welfare costs associated with grey markets.

Keywords: Initial Public Offer (IPO), Book building, Allocation discretion, Underwriter, Grey Market, Underwriter syndicates.

Mochammad Hadi Pratomo
Graduate School of Business and Law
Title: Investigating Income Tax Compliance Risks of Large Businesses in Indonesia

Abstract: Tax compliance of large business is a major issue in tax research because of its significant economic importance. The risks which affect tax compliance in a developing country is, unfortunately, scarcely offered in the literature. The aim of this study is to investigate the factors that influence the Indonesian large business failing to comply with the income tax law. This study also examines how the Indonesian tax administration manages these compliance risks. This includes whether a positive impact on compliance behaviour flows from the revenue authority, treating large business taxpayers in a manner related to their different level of compliance. To conduct this study, perceptions of tax officials, tax managers and independent tax advisers in Indonesia with interrelated functions will be collected through semi-structured interviews and further examined with responsive regulation theory. This study is significant because this is the first study which investigates the risk of Indonesian large business’ income tax compliance. Secondly, this research should have deeper understanding of how the revenue authority responds to responsive regulation theory in a developing country which has limited tax compliance literature.

Keywords: Tax compliance, compliance risks, responsive regulation, Indonesia.

Medi Rachman
School of Management
Title: The Influence of Indonesian Cultural Factors on Aviation Safety
Abstract: Accident prevention requires not only a good safety management system (SMS) but also the right safety culture that makes safety systems work. Safety culture research shows that safety culture in an organisation is influenced by its national and organisational cultures. However, much of the safety culture research is conducted using quantitative approach, which it cannot uncover the basic assumptions of the culture itself. Furthermore, the impact of national and military culture on safety has not been addressed in the small amount of safety climate research which has been conducted in military organisations to date. This research aims to examine the influence of cultural factors, including Indonesian national culture and military organisational culture on safety, particularly in the adoption and implementation of the SMS, which is predominantly based on Western conceptions of management. The influence of national culture on its military organisation, the perception and behaviour of the military members, and how management manage the organisation will be investigated and identified. A qualitative research design, encompassing multiple case studies, will be adopted for this research. This research is expected to fill a considerable gap in safety culture research by investigating the impact of national and military organisational culture on safety.

Keywords: safety, aviation safety, military, military safety

Benjamin Thomas Reynolds
School of Management
Title: Legislation or Cooperation? Bushfire Management in Victoria

Abstract: In the context of community safety Victoria’s bushfire management system, based on extensive community engagement and education and, until the 2013/2014 bushfire season at least, the ‘prepare, stay and defend or leave early’ community-led response, is held by Australian researchers and stakeholders to be one of the most effective (if not the most effective) response to bushfire globally. The system is lauded as providing superior results to the American mass-evacuation or professionalised/suppression European bushfire management systems during bushfire events. However, tensions have emerged between the three main bodies involved in the Victorian bushfire management system, leading to difficulties in providing and promoting appropriate community responses, agreeing on appropriate levels of funding for the Country Fire Authority (CFA), and, in the wake of the 2009 Black Saturday bushfires, doubts have emerged regarding the empirical soundness and practicality of the ‘stay or go’ system. This research addresses these issues through a re-evaluation of the evidence accrued to support the ‘stay or go’ system, a discussion of the contemporary performance of each of the three key bodies in Victoria’s bushfire management system separately and cumulatively, before comparing this performance against bushfire management systems in other contexts.

Keywords: Community, bushfire, risk, disaster management.

Sveta Risman
School of Economics, Finance and Marketing
Title: Creativity and Diversity in Australia
Abstract: Policy makers have long sought to understand the drivers of innovation and economic growth. This has led to an important debate amongst economics, urban planners and policy makers in recent time, focused on the importance of the creative contribution to the nation and the implications of social and economic diversity. Whilst much research has been conducted into these relationships outside of Australia, studies focusing on the Australian experience are noticeably absent. This thesis identifies and considers the creative class in Australia. The locational decisions of the creative class are examined, focusing on whether creatives are more likely to concentrate in more diverse regions. Outcomes suggest that while there is some evidence to suggest that diversity is associated with changes in the creative class, it is weak and inconsistent and thus it is concluded that diversity does not explain the (co)location of creatives in the Australian context. The thesis further tests whether creative class employment is associated to industry concentration or diversity, finding that the association is strongest when industry diversity is present within regions. Finally the impact of the creative class on regions is assessed, focusing on both the positive and negative externalities of the creative class.

Keywords: Creative Class; Creativity; Diversity; Creative Occupations; Florida Hypothesis; Australia

Zaid Sako  
School of Business IT & Logistics  
Title: Data Accuracy and Information Integrity in Mobile Health (m-Health)

Abstract: The increased interest in the use of mobile devices and other smart devices is now seen as an opportunity for disease and health management. Organizations have been developing mobile health solutions (m-health) to tackle chronic diseases. When using such technology for health and disease management, data accuracy and information integrity along with security become of paramount of importance. This is also due to the legal requirements enforced by the Health Insurance Portability and Accountability Act to ensure patients’ data are safe and protected. Using an existing m-Health solution for diabetes, it will be used as the case study for this research to evaluate data accuracy and the integrity of the information that gets generated along with the processes in place to check for any inaccurate data. The results of this study will help build a framework that can be integrated in current and future m-health developments that will increase data accuracy and information integrity to deliver effective and secure solutions.

Keywords: m-health diabetes, HIPAA, Data Accuracy, Information Integrity, m-Health Data, m-Health Security

Yong Wee Sek  
School of Business Information Technology and Logistics (BITL)  
Title: Examining pre-adoption of open learner models in technology-mediated teaching and learning: Model development and validation

Abstract: Visualizing learners’ learning information through the development of open learner models for improving the effectiveness of teaching and learning has received enormous attention in technology-mediated learning. There is however a lack of empirical studies on the identification of the critical success factors that influence the pre-adoption of open learner models although the adoption of these
models are critical for improving the effectiveness of technology-mediated teaching and learning. To address this issue, this paper develops a multi-dimensional model for assessing the pre-adoption of open learner models from the learners’ perspective. Based on the collected data from a sample of 415 respondents using a survey, the proposed multi-dimensional model is tested and validated. The validated model provides useful guidelines for educational institutions in developing efficient and effective policies that promote the adoption of open learner models in technology-mediated learning towards improving the performance of technology-mediated teaching and learning.

**Keywords:** Open learner models, Visualization tools, Critical success factors, Measurement model, Scale development

---

**Saba Shaffakat**  
School of Management  
**Title:** Organizational crisis: Exploring the paradigm of decision-making.

**Abstract:** Organizational crisis: Exploring the paradigm of decision-making. Dealing with complexity of changing contexts is an essential requirement for organizations to grow and survive in today’s hypercompetitive and constantly changing environment. Changing economic trends, deregulation, restructuring, globalization and the desire for knowledge capital compel organizations to redefine their strategies, thus affecting the decision making process. Today, decision-makers are confronted by a range of factors in endeavouring to understand and formulate decisions. This is perceived in a crisis where there is pressure amongst decision-makers to come up with reliable decisions in a short time span/frame as they come under media and communal scrutiny. Framed within social constructivist paradigm, this research employs qualitative research design to explore crisis decision-making. Data will be collected through semi-structured interviews with managerial staff in different organizational sectors in Australia and New Zealand that have experienced or continue to experience crisis. The significance of this study to decision-makers is the mitigation of potential loss of time and subsequent potential, and financial damage resulting from delays in decision-making and action due to well managed but inappropriate decision approaches. This research aims to help organizational decision-makers develop strategies, policies, new approaches, and new applications to better manage and cope with the impact of crises in the future.

**Keywords:** Organizational crisis, decision-making, organizational change, qualitative research

---

**Hassan Shakil Bhatti**  
School of Business IT and Logistics  
**Title:** An Empirical Examination of Customer’s Retention in Mobile Telecommunication Services in Australia.

**Abstract:** Service has impact on customer satisfaction and retention. High rate of complaints in telecommunication industry ombudsman reports 2011-2013 have revealed service quality issues in Australia. This with no doubt can affect end customers and businesses. Widely used SERVQUAL model
uses five dimensions to measure service quality. Factors such as attitude which leads to customer intention to repurchase the service are measured through theory of planned behaviour in literature. Similarly researchers have studied image, trust, value, customer satisfaction relationship by empirical testings. However, the problem still exists which reflects in TIO reports with high customer complaint rate. This research will focus on all issues which can affect consumer satisfaction and retention in telecommunication industry including technical service quality, consumer behavioural and social influences. The research will be hypothetico-deductive based on positivism. Data will be collected through online survey in Australian. Quantitative data analysis techniques such as structural equation modelling will be employed for data analysis. By identifying the key influencing factors, this research will contribute to technical quality measure, behavioural and social factors such as trust, value, switching barrier, attitude, and alternative attractiveness. The outcome of this study will provide comprehensive analysis which will help businesses improve consumer satisfaction and retention.

**Keywords:** Service Quality, Customer satisfaction, Customer retention.

Terrence Sheehan  
School of Business IT and Logistics  
Title: The impact of ICT tools and student characteristics on Transnational student teams.

**Abstract:** Transnational Teams (TNT) are work groups composed of members whose activities span multiple countries, sometimes these teams are referred to as virtual or global virtual teams. With recent advances in technology, teams previously existing in a co-located environments now reside in a virtual world, facing problems documented prior to this virtualisation practice, including communication per geographic distance. Globalised teams now face issues of the use and efficiency of information and communications technology (ICT), together with restrictions in developing team dynamics previously gained from face-to-face interaction. Research has focused on business TNT’s; however, as the education sector catches up to industry some is being issued on University student TNT’s Industry is demanding cross-culturally competent global eLiterate employees. However there is little attention given towards developing teaching strategies that meet this need One such higher education college (Kirkwood Community College, Iowa USA) is undertaking pedagogies that include TNT student experiences. For functioning student based TNT’s the optimum skills-sets are unclear. We must know what the effect of ICT tools and student characteristics are on TNT outcomes, plus the impact of globalisation and the instructional environment. Utilising a qualitative and quantitative research design, the aim of this proposed research is to investigate the above to improve Community College students’ instructional design outcomes.

**Keywords:** Global, Virtual, Transnational Teams, Instructional design

Dian Tauriana Siahaan  
School of Management  
Title: An Empirical Analysis of Firm Innovation Capability and Performance in Indonesian ICT SMEs

**Abstract:** Innovation capability has been identified as a critical determinant for business sustainability and competitive advantage. Despite concerted attention, there is still a dearth of research that investigates innovation capability and its linkage to firm performance particularly in developing
economies. Previous studies also acknowledge that a more comprehensive examination is required that includes internal and external interactions between a firm and its surrounding environment. A synthesis of resource-based view, dynamic capabilities and agglomeration theory is applied to develop a conceptual framework to describe the extent to which intellectual capital, learning capability, technology orientation and innovative milieu impact on firm performance and whether these relationships are mediated by innovation capability. This study adopts a mixed methods approach using a sequential explanatory design to collect and analyse data. Data were taken from a sample of Information and Communication Technology SMEs from Jakarta and Bandung, and Partial Least Square was used to analyse the data. Initial modelling exhibits that measurement scales are reliable, valid and appropriate for further structural modelling.

**Keywords:** Innovation capabilities, firm performance, intellectual capital, learning capability, technology orientation, innovative milieu.

Shannon Sidaway  
School of Accounting  
Title: The auditor’s response to known fraud in the client firm

**Abstract:** Fraud within organisations has been the subject of significant public concern in recent times. In Australia, Auditing Standard ASA 240 The Auditor’s Responsibilities Relating to Fraud in an Audit of a Financial Report formalises the auditor’s responsibilities related to identifying, assessing and responding to risks of material misstatement due to fraud. This study aims to determine the extent to which external auditors, in exercising their responsibilities relating to ASA 240, conduct additional audit work (proxied by audit fees) when a client has experienced known fraud. The research will also examine whether corporate governance and internal control factors impact on the extent of additional work undertaken. This study employs a matched sample approach and focusses primarily on misappropriation of assets using Australian-based data gathered by KPMG as part of their bi-annual fraud survey. Misappropriation of assets often goes unreported to authorities and as a consequence there is a lack of research in this area globally. As such, access to the KPMG data provides a unique opportunity to gain otherwise unobtainable insights into auditors’ responses to this type of fraud. Given the significant economic cost of fraud to society, the findings from this study will be of importance to regulators and the public.

**Keywords:** Fraud; Audit; Corporate Governance; Internal Control; Misappropriation of Assets

Sherene A Smith  
School of Management  
Title: Creative Governance: Board Capital a Resource for Firm Performance

**Abstract:** Corporate governance has become an important topic over the last 20 years. To date, investigations of corporate governance have not found any categorical relationship between incentives, board composition or leadership structure and firm performance. Studies examining governance issues have classified corporate boards as homogenous units and have neglected to factor in directors’ human and social capital (board capital). The purpose of this project is to investigate how board capital
influences firm performance, using innovation as the measurement of performance. This study will take a methodological triangulation approach in order to aid the development of the intellectual structure of corporate governance as a discipline. This involves an online survey of company directors, interviews and document analysis of company reports. This research project will contribute to the body of knowledge on corporate governance and firm performance by generating data that provides comprehensive measures for board capital. This data will facilitate investigations that seek to measure the impact of board capital on firm performance.

**Keywords:** Corporate Governance, Board Capital

Stella Tan
School of Management
Title: Investigating the lived experience of expertise in visual communication (VC) design practice

**Abstract:** From a phenomenological perspective, expertise can be understood as a social construction. Doing so would require us to take into consideration the social aspects of community practice when exploring expertise. To date, design research studies have commonly focused on understanding expertise through methods drawn from cognitive sciences. They are often laboratory based, using quantitative or mixed method analysis, and usually conducted away from participants’ work environment. This choice of method usually structures the kinds of questions asked, leading to specific findings based on narrow testing parameters. While this is scientifically rigorous, it cannot in itself provide us with a holistic understanding of expertise as it relates to social and personal experience. The aim of this research is to explore the meaning of expertise, using a social phenomenological framework, to gain insights into VC designers’ practical (lived) experiences and perceptions of expertise. In doing so, we will gain fresh qualitative insight into VC designers’ experiences and self-perceptions of expertise. The study is significant in expanding our understanding of expertise in general, providing an alternative view of design expertise that can inform scientifically grounded approaches, and promises means to improve the management of expertise among VC designers.

**Keywords:** Designer expertise, design management, social phenomenology, visual communication design

Muhammad Thahar
School of Accounting
Title: Performance measurement evolution and accountability in the Indonesian Regional Governments

**Abstract:** This study provides evidence of the evolution of performance measurement and the discharge of accountability in the Indonesian public sector. The aim of this research is to better understand the impact of central government change on the Indonesian regional governments’ performance measurement and accountability, following the last 15 years of public sector reforms. Drawing on the performance measurement literature and New Institutional Sociology (NIS), this research seeks to find evidence of coercive, mimetic and/or normative isomorphic change. This theoretical lens helps to provide answers for: a) regional governments underlying motivation to adapt to change; b) performance measurement system introduction and development overtime; and, c) whether there were any major impediments in adopting the national framework on performance measurement.
at a regional level, and d) the extent to which accountability was impacted. Field study evidence includes publicly available and internal archival data, together with semi-structured interviews. This research contributes with valuable insights into public sector performance measurement and accountability in less developed countries. In addition, practical applications for public sector accountants are offered, for future designs and applications of reliable performance measurement systems.

Keywords: Public sector, New Institutional Sociology, performance measurement, accountability

Meredith Tharapos
School of Accounting
Title: Cultural intelligence in the transnational teaching of accounting

Abstract: The convergence of cultures in transnational classrooms enhances the need to possess cultural competencies to teach effectively in a transnational education (TNE) environment. Drawing on the theoretical framework of cultural intelligence (CQ), comprising of metacognitive, cognitive, motivational and behavioural dimensions, this research aims to develop insight into the extent, and ways, cultural intelligence influences Australian accounting academics in their transnational teaching. An ethnographic focus is employed utilising in-depth semi-structured interviews with academics teaching in a TNE environment, observations of their teaching both transnationally and locally, and focus groups with their TNE students. The findings indicate that the institutional environment has a major impact on the level of time invested by academics in the area of metacognitive CQ and informal communities of practice operate in a TNE environment to assist in enhancing participants’ behavioural CQ. A survey of accounting academics in Australia to identify their level of CQ found below average levels of CQ when compared to other professionals. These findings are somewhat surprising given the level of overseas experience and work-related travel of the participants. This research questions why accounting academics have not developed their CQ and emphasises the necessity of enhanced professional development in this area.

Keywords: cultural intelligence, transnational teaching, intercultural capabilities

Simon Andrew Thornton
School of Economics, Finance and Marketing
Title: What drives rapid upgrading behaviour of consumer electronic products?

Abstract: Due to the pace of new product commercialization and shortening product life cycles, consumers are faced with a constant dilemma; upgrade the product that they already own for the new next generation or category alternative and if so, how quickly should they upgrade? In many cases their current product is still in good working order and retains significant value. This raises the following questions; what personality characteristics promote a desire or impetus to rapidly upgrade existing products? What other psychosocial and product drivers exert significant influence over the speed of upgrading? How do various sources of product information influence upgrade speeds and finally, what do consumers do with the old product once the new version has been purchased and does this influence upgrading behaviour? This research examines what drives a consumers’ upgrade speed of electronic
products, and the likelihood of future upgrading. Preliminary findings show that consumer psychology influences domain specific innovativeness (DSI) and Vicarious Adoption (VA). DSI increases upgrade speed and future upgrade intent. Product characteristics influence future upgrade intent but not initial speed. VA influences future intent only, whilst vicarious innovativeness (VI) influences VA, current speed and future intent. Finally upgrade speed influences future intent to upgrade quickly.

**Keywords**: upgrade speed, consumer electronic products

---

Dominic Kieran Tierney  
School of Economics, Finance and Marketing  
**Title**: Practices of Brand Meaning Cocreation

**Abstract**: Brand meaning is a key concept in brand management. It is increasingly being recognised that both firm and consumer adopt cocreative roles in its development. However, this process is still poorly understood. It is acknowledged that more detailed insight is needed regarding the nature of the interactions that transpire between multiple market actors and how these contribute to the contextually influenced, progressive nature of brand meaning. This thesis seeks to address this gap by exploring the process of how brand meaning is cocreated in a network of spatiotemporally dispersed interactions and resource integration. In undertaking this research, interviews were conducted with consumers, brand managers and front-line employees within the context of the Vietnamese Banking sector. The findings contribute to the literature in three ways. First, an updated conceptualisation of the term ‘brand meaning’ is proposed. Second, the concept of brand meaning cocreation (BMCC) is conceptualised as the process leading to brand meaning. Finally, the findings reveal that this process is comprised of a portfolio of practices (routine activities) and reciprocally linked experiences (meaning-laden encounters). These practices and experiences are delineated and the relationship between these constructs is articulated. Finally implications for brand managers are proposed along with directions for future research.

**Keywords**: brand meaning, cocreation, consumer culture, practice theory

---

Eudora Tong  
School of Economics, Finance and Marketing  
**Title**: Applying Passion, Identity and The Model of Goal-directed Behaviour in a classical music context

**Abstract**: Although the state-of-the-art Model of Goal-directed Behaviour (MGB) amalgamates anticipated emotions, desires, past behaviour and goals to account for decision-making, it lacks in a consideration of intrinsic desires to explain why one goal is deemed more important than others and subsequently chosen. Whilst the MGB perceives desires extrinsically towards goal achievement, intrinsic desires entails in an activity becoming worth doing for its own sake and desired as an end in itself. This study therefore perceives two manifestations of desires, firstly, as posited in the MGB, to satisfy a lack through intentions to a behaviour and additionally, as an intrinsic and intense drive of energy through passion to a behaviour. Operationalised in the context of live classical music concerts, passion, identity - a key predictor of passion, word-of-mouth (WOM), customer voluntary participation (CVP) and repurchase behaviour (RB) are incorporated to enhance the MGB and comprehensively predict the factors driving consumers to attend classical music concerts. The proposed model: $\chi^2(500)=1092.623$,
Keywords: Model of Goal-directed Behaviour, concerts, passion, identity, loyalty, desires

Ky Viet Tran
School of Management
Title: Institutional Reform and Foreign Direct Investment (FDI): A Study of Australian-Owned Enterprises in Vietnam

Abstract: This project examines the impact of institutional reform in Vietnam on the nature and extent of FDI by Australian companies in Vietnam within the period from 1986 to 2014. The project aims to provide objective evaluations of strengths and weaknesses of different institutional reforms relating to FDI and identifies and examines the factors affecting inward FDIs in Vietnam. It focuses on institutional reforms because institutional theory has been used increasingly by international business and management researchers to explain business behaviour and strategies. The research will use qualitative methods within an interpretivist paradigm. Information will be gathered by semi-structured interviews as responses will allow the researcher to understand and compare the perspectives of different individuals on a complex phenomenon. Selected Australian owned enterprises will be used as case studies because both Australia and Vietnam share long and stable diplomatic trading relationships. However, Australian direct investment in Vietnam is considered to fall below mutual expectations. An important part of the research will be to examine whether and to what extent the impacts of economic institutions in Vietnam have either facilitated or discouraged Australian businesses in investing in Vietnam. The research will have implications for managers undertaking FDIs, policy makers and researchers.

Keywords: institutions, institutional impacts, reform, Doi Moi, FDI sector, Australian owned enterprises

Michael Wang
School of Business IT and Logistics
Title: Logistics Capability, Supply Chain Uncertainty and Risk, and Logistics Performance: An Empirical Analysis of Australian Courier Industry

Abstract: The purpose of this study is to examine the applicability of logistics capability for mitigating the supply chain uncertainty and risk in order to improve logistics performance in the Australian courier industry. Based on resource based view, a quantitative research is designed to investigate the relationships among three latent variables logistics capability, supply chain uncertainty and risk, and logistics performance. Partial least squares approach for structural equation modelling is applied for data analysis involving the interplay of theoretical thinking and empirical data. Measurement models are used to assess the reliability and validity of the scale items. The proposed hypotheses are tested in a structural model. Results indicate that there are significant relationships between logistics capability, supply chain uncertainty and risk, and logistics performance. Although the results show a high degree of
reliability and validity, the empirical data is collected from the Australian courier firms. Thus, any
generalisation to other countries or sectors must be made with caution. The research provides insights
into supply chain uncertainty and risk management. This would result in the development of a practical
guidance for practitioners developing and deploying logistics capability to support and enable supply
chain risk management strategies from a resource based view perspective.

**Keywords:** supply chain uncertainty and risk, logistics capability, logistics performance, risk
management, courier, logistics management

Julian Waters-Lynch
School of Management
Title: Coworking: Work-Life, Community and Liquid Modernity

**Abstract:** Coworking is a growing phenomenon where unaffiliated mobile professionals, freelancers and
startup entrepreneurs choose to work alongside each other in open plan offices for a monthly fee.
This PhD thesis aims to better understand the cultural practices and narratives that these coworkers
employ to navigate and make sense of their current work-life conditions. The two primary research
questions are: What are the features of the emerging coworking narrative(s) that frame current and
future work-life practices? How do coworkers perceive value from participating in these ‘communities’
and frequenting these places, and how does this perceived value change over time?
The research is qualitative and in the interpretive tradition. It employs ethnographic methods through
participant observation, field notes and semi-structured interviews; and narrative analysis of coworkers’
stories. It is also informed by secondary data, using documents and digital media, and by personal
experience as an active coworker and former employee of a coworking space. Preliminary findings
suggest two distinct narratives within coworking discourse. First, the individual entrepreneur, with
tension between the business and community aspirations of cowering enterprises. Second, the
collective idealist, with coworking as a response to the fragmenting work-life relations described in
Bauman’s *liquid modernity*.

**Keywords:** Coworking, Community, Liquid Modernity, Telework

Jittima Wichianrak
School of Accounting
Title: Longitudinal study of Thai listed companies' environmental disclosures and environmental Shadow
accounts

**Abstract:** The two aspects of corporate environmental reporting are corporate disclosures and
stakeholders’ perspectives relating to corporate environmental performance including shadow
accounts. This study examines the nature of environmental disclosures of Thai listed companies.
Evidence relating to the differences between corporate environmental reporting and shadow accounts
by the civil society will also be compared and contrasted. Evidence relating to critical perspectives of
corporate environmental reporting and disclosures and environmental impacting practices will be
analysed and discussed in order to provide a holistic view of the state of environmental reporting of Thai
companies through the lens of legitimacy and stakeholder theories. This study will add to the
environmental reporting literature in an economically developing but environmentally sensitive region of the world: Thailand. The project will be undertaken in two phases: the first phase will involve quantitative, content analysis of the environmental disclosures of 157 listed companies yearly (2011-2014). Checklist approach will be undertaken. SPSS 22 will be used to undertake the quantitative analysis of the coded data. The second phase will involve attaining critical (Shadow) perspectives of non-governmental organisations (NGOs), using case study approach.

Keywords: environmental disclosures, corporate reporting, shadow accounts, critical perspective, legitimacy, Thailand.

Karen Ling Nee Wong
School of Accounting

Title: IFRS adoption Impacts on Financial Position and Earnings Management: Evidence from Malaysia

Abstract: This study aims to examine the impacts of the mandatory adoption of the International Financial Reporting Standards (IFRS) on the financial position and earnings management of 500 listed companies from Malaysia during 2011 to 2013 financial periods. In addition, the impact of various factors that may be related to earnings management level shall also be considered: the independence and the efficiency of the board of directors, the existence of an independent audit committee, shareholding pattern, the quality of the external audit and foreign listings. The financial position will be examined based on the changes in financial statement figures and financial ratios, and the improvement on earnings position will be examined based on the discretionary accruals. The modified Jones (1991) model will be used to calculate discretionary accruals. This study will provide comprehensive empirical analysis on the financial statements, financial ratios and earnings management of these listed companies. The research findings will be important for relevant parties such as regulators, accounting professionals and financial statement users; and shall make a significant contribution to IFRS literature by adding to research findings on IFRS impact from developing country with relatively weak legal enforcement structure and low level of investor protection.

Keywords: International Financial Reporting Standard (IFRS), Financial Statements, Financial Ratios, Earnings Management, Discretionary Accruals, Malaysia

Lijuan Abigail Wong
School of Management

Title missing

Abstract: The concept of co-working caters to freelancers and entrepreneurs who not only seek a shared office space but also be part of a socially bound group with similar ideas and goals. The aim of providing a space that fosters collaboration, sense of community, enhances creativity and sustains communication within a diverse group of independent professionals. Whilst the concept has flourished over the span of 10 years, little is known of the participants’ experiences within co-working spaces and whether such spaces do deliver what it promises. Based on 3 months of ethnographic work at Hub Melbourne, a co-working space that started in 2010, I have identified conflicting perspectives around what a co-working space offers to participants: namely a refuge, a memorabilia of the past, differentiation between spaces, self-imposed exile and alienation, collaborative isolation and finally
opposing traditionalistic and co-working identities. These themes are troubling in that they do not seem to reflect the intended images and cultural aims of a co-working space. Therefore, in my next study, I aim to determine and explore this negotiation of tension between these conflicting themes of not only the space but also of the co-workers. This will be a further study to the preliminary themes that were identified from the ethnographic study at Hub Melbourne.

Keywords: Co-working, Culture, Identity, Image, Space, Ethnography

Xiaotian Yang
School of Accounting
Title: Performance Measurement System and job satisfaction, job commitment and organizational citizenship behaviour

Abstract: China, as the world’s second largest economy, consists of more than 98% of small and medium enterprises (SMEs). Their rising economic importance and contributions to the economy have spawned academics’ and practitioners’ interest in research on the performance management of SMEs. This research investigates the effect of variations performance measurement system (PMS) in the form of balanced scorecards on employees’ job satisfaction, job commitment and organizational citizenship behaviour (OCB), and the moderating/mediating influence of a range of employee demographics. A scenario-based survey which simulates five different balanced scorecards (BSCs) is developed to test employees’ reactions to different PMSs. Based on the expectancy theory and goal setting theory, we hypothesize that employee’s demographics would affect their choices of performance measure and, in turn, their level of job satisfaction, job commitment and OCB. The findings offer the potential to guide the development of performance measures in SME’s and provide broader insights into organizational PMS effectiveness.

Key Words: Performance Measurement System; SMEs

Nicole Ying Ye
School of Business IT and Logistics
Title: Managing Demand and Supply networks of the Chinese Fashion Apparel Industry under the Complexity of the New Economy Transition

Abstract: The purpose of this study is to explore the impacts of the latest Chinese economy transition, which commenced in 2010, on the local Fashion Apparel (FA) industry. It investigates the current supply chain practices of the FA firms in responding and adapting to the economic changes. A dynamic supply chain alignment approach (Gattorna 2012), which stresses the inclusive concept of marketing, supply chain management and business administration, has been adopted in the investigation. Based on (Chorn 1991) alignment theory and (Gattorna 1998) dynamic network alignment practice, this study investigated how the new economy transition in China had impacted on its FA industry in market management, organizational adjustment and supply chain operation. Qualitative multiple case study with semi-structured interview was chosen to adopt due to the nature of the study. Results of the case studies suggest that optimal trade-off between supply chain efficiency and effectiveness could be achieved through proper alignment of marketing demand management, supply network building, and
organizational culture reconfiguration. Chinese FA industry is confronting the need for specialized supply chain innovations and business ideology review based on the new economy environment in China.

**Keywords:** Demand and Supply Chain Management (DSCM), dynamic network alignment, Process operation, Chinese economy transition.

_Daoyuan Zhang_
School of Economics, Finance & Marketing
Title: The Determinants of Stateless Income

**Abstract:** This research aims to investigate the stateless income strategies employed by U.S. multinational corporations. Stateless income strategies are designed to reduce corporate taxation liability which is a significant concern to taxation authorities. The primary objective of this study is to investigate whether U.S. multinational corporations are paying significantly lower taxation rates than their domestic competitors, and what are the defining characteristics of these firms. By examining top 500 listed American companies over 2004-2013, this study will analyze the relationship between the corporate effective taxation rate and firm characteristics. The findings will provide empirical evidence on whether multinational firms are significantly reducing their effective taxation rate by using stateless income strategies, and in what pattern. The study is expecting to extend the literature on stateless income and corporate effective taxation rate by adding to the knowledge of Double Irish Dutch Sandwich supported by the empirical evidence of the relationship among firms’ operating activities, taxation planning strategies and firm performance. In a broader context, our findings provide a normative perspective on the appropriate design and implementation of taxation policy in Australia which eventually influences the financial health of the public sector in Australia, and the eventually the overall Australia economy.

**Key words:** stateless income, effective taxation rate, taxation planning strategy, double Irish Dutch sandwich.

_Jiang Zhou_
Graduate School of Business and Law
Title: Culture and international trade credit risk management: qualitative exploration of Chinese SMEs

**Abstract:** International trade credit risk has been a prolonged problem in China. Although the culture’s impact on trade credit and risk management has been recognised by academia, there is a dearth of studies that: explore international trade credit risk management (ITCRM) from the perspective of culture; examine the bi-directional relationship between culture and ITCRM practices; and consider the interaction of different cultural elements (e.g. values, beliefs). Based on data drawn from the integrated, triangulated multiple qualitative methods, this study provides a thick contextualized description of the interplay between culture and ITCRM of Chinese small and medium enterprises, with consideration of dynamic attribute of culture. The study found (1) the compounding impact of different cultural dimensions (e.g. guanxi, forbearance, reciprocity, locus of control, etc.) on ITCRM; (2) different ITCRM categories influenced by different value priorities and cultural stances; (3) a process model regarding the drivers, mechanisms and outcomes of values change and cultural stances; (4) how informants developed a repertoire of cultural stances (i.e. maintaining, reflecting, eroding, opposing, minimizing, switching)
toward ITCRM, from which they choose to respond to troubling complexities and crises. Theoretical contributions regarding credit risk management and cultural change, and practical implications for international trade practitioners are also included.

Key words: Culture Change; International Trade; Credit Risk Management; Cross-cultural research; China; SMEs
Conference Conduct Guidelines

Guidelines for Panel Chairs

1. Start of session:
   - Be in the room at least 10 minutes before your scheduled session block.
   - The organising team will upload the presentations and provide the following paperwork for the panel:
     - copies of presentation slides
     - milestone review submission paperwork (one copy) – the panel to bring their pre-supplied copies
     - panel review forms and milestone review submission guidelines
     - timing flashcards
   - Remind each presenter that they are allocated a maximum time 20 minutes. A 5-minute and 1-minute warning flashcards would be put up.

   [Please note if the candidate is presenting a completion seminar, they are allocated 35 minutes of presentation time].

   - Remind the audience of the “rules of engagement”, that is they are to keep their questions until the end of the presentation when they shall have 10 minutes to offer constructive views of the thesis.

2. During the session:
   - Start on time.
   - Hold each speaker to their allotted time. Take control of the timing and floor discussion.
   - Do not allow extra time. Adhere strictly to the time allocated for each presentation.
   - Should a presentation ends earlier than the scheduled allocation, DO NOT START the next paper. This same arrangement is applicable for a non-attendee. All presentations are to follow the schedule.
   - Ensure that during the presentations, the speakers do not block the screen.

---

• Ensure the audience question and discussion time is not more than the allocated 10 minutes.

3. **End of session:**

   • Ask the audience to leave the room as the panel prepares for their deliberation.
     
     i. For confirmation and mid-candidature milestones, the panel discussion is to take place
        in a private meeting where the **candidate is not present**.
     
     ii. For the completion seminar, the panel discussion is to take place in a private meeting
        **with the candidate present**.

   • Lead the panel in determining the outcome (Section 4A of Milestone Review Form).

   • Duly complete the form (Section 4, 4B & 5). Have clear, substantive & constructive comments in
     Section 4B.

   [Please note a copy of the form will be supplied to the HDR candidate by the School of Graduate Research].

---

**Guidelines for HDR Candidates who are presenting**

2

• Arrive at the room at least 10 minutes before your scheduled session block. You should have 10
  copies of your presentation with you. Please hand them to the panel Chair or HDR Research
  Administrator.

• Present and introduce yourself to your session Chair.

• Confirmation and Mid-Candidature reviews are allocated **20 minutes** – followed by 15 minutes
  of audience discussion time.

• Completion milestones reviews are allocated **35 minutes** – in addition, 15 minutes of audience
  question and discussion time.

• Chairs have been instructed to adhere strictly to the time allocation. A 5-minute and a 1-minute
  warning will be put up. The Chair will stop your presentation at the end of the allotted time,
  even if you have not yet finished.

• Remain throughout the session to respond to any questions from the audience.

---

2 The International Institute of Forecasters, 2013, *Forecasting with Big Data-The 33rd International
Symposium on Forecasting*, June 23-26, Korea, 183-184.
• Speak clearly and loud enough to be heard at the back of the room.

General Presentation Tips:

You may wish to take note of the following:

1. Content organisation:
   • Put your material in a context that the audience can relate to. Be objective and clear at the outset.
   • It is a good idea to aim your presentation for an audience who are not familiar with your research area and capture their attention and interest.
   • Your objective is to present the thoroughness of your research and work, and not simply presenting the outcomes and results.

2. Preparing an effective presentation:
   • Keep it simple.
   • Go straight to the important ideas and findings.
   • Prior to your presentation day, rehearse with some colleagues. Ask them for opinion and feedback so you can do a better presentation on the day itself.
   • Be time-conscious.

Guidelines for Audience

• Keep your comments brief and constructive.
• Do not interrupt the presenter – wait until the end of presentation.
• Address all comments and questions through the Chair.

Please arrive on time and do not leave in the middle of the presentation as this may disrupt the ongoing session. If you wish to leave the room, please wait until the presentation is over.
We thank all the participants for their valuable contribution to the Higher Degree by Research Summer Conference, 10 – 12 February, 2015.

We hope you have an enriching experience at the Conference, and we welcome your feedback at hdr-bus-conference@rmit.edu.au.

We look forward to seeing you at the Higher Degree by Research Winter Conference, to be held in June 2015. Watch out for more details……

The Conference Organising Committee