

MACEWAN University School of Business

BRIEF

Business Research Information Exchange Forum



Friday April 20, 2012

MacEwan BRIEF is an opportunity for the academic and business communities to collaborate and exchange ideas and information on business research being conducted at MacEwan University. This forum will focus on research topics in an applied setting, where new ideas and recent developments from academia are applied in a real-world context.

The key to successful applied research is the collaboration of academics and practitioners. The goal of MacEwan BRIEF is to establish this collaboration with key members of the business and non-profit sectors providing their practical knowledge (including the identification of research topics by degree of importance) to business researchers at MacEwan.

The purposes of MacEwan BRIEF are:

- To provide participants with examples of applied research and approaches to research design;
- To discuss current and future applied business research projects;
- To consider the current theoretical and practical developments in applied business research;
- To establish collaborative practical business research initiatives between MacEwan and the business community.

MacEwan School of Business faculty members **Muhammad Muazzem Hossain, Sherif Elbarrad, Odette Pinto, Leo Wong, and Brad King** will be presenting their research to BRIEF attendees.

The forum will also feature Khaled Elbeblawy, CFO of TAQA Arabia in Egypt and Victor Prybutok from the University of North Texas as keynote speakers over breakfast and lunch. Also featured will be a closing panel discussion, which will include the keynote speakers, visiting academic Kam Jugdev. Also on the panel will be representatives from the Edmonton business community including Cam Macmillan, President of The Headhunters, Barth W. Bradley, a general practice partner with Kingston Ross Pasnak Chartered Accountants and Graham McKinnon, CEO of Norcada. For the final hour of MacEwan BRIEF, guests and speakers will be provided with the opportunity for further discussion and networking.

Agenda

8:00 a.m. - 8:30 a.m. Registration and Breakfast Reception

8:30 a.m. - 9:00 a.m. Morning Keynote Address - Khaled Elbeblawy

9:00 a.m. - 9:30 a.m. Presentation – Muhammad Hossain

9:30 a.m. - 10:00 a.m. Presentation – Sherif Elbarrad

10:00 a.m. - 10:30 a.m. Presentation – Odette Pinto

10:30 a.m. - 10:40 a.m. Break/Refreshments

10:40 a.m. - 11:10 a.m. Presentation – Leo Wong

11:10 a.m. - 11:40 a.m. Presentation – Brad King

11:40 a.m. - 12:10 p.m. Lunch

12:10 a.m. - 12:40 p.m. Afternoon Keynote - Victor Prybutok

12:40 p.m. - 2:00 p.m. Closing Panel

2:00 p.m. - 3:00 p.m. Networking

Morning Keynote

Khaled El-Beblawy is the CFO of TAQA Arabia, Egypt's leading power service group, and member of its executive committee since May 2008. He is also board member of a number of other subsidiary companies of TAQA Arabia Group. Mr. El-Beblawy has more than 22 years of corporate experience in the Middle East and Europe. Through his career he has had the opportunity to lead several organizations during start up and restructuring. He has gained strong experience in setting the right strategies and building the capable organizational structures needed to attain them.

Khaled started his career in Egypt with Novartis pharmaceutical and then joined Procter & Gamble in 1992 where he led several assignments in the Arabian Peninsula, established the sales finance function for Central & Eastern Europe and played a key role in Western Europe Health Care revitalization plans. Moving back to Egypt, Khaled joined Pepsi Co. in 2003 as the Finance Director of the newly acquired snacks business and led the finance and IT function in developing the vision and strategies that ensure achieving optimum financial algorithm while implementing Pepsi Co. controls standards.

In 2008 Khaled Joined TAQA Arabia to transfer the group to a corporate standard operation that maximizes shareholders returns. Since joining TAQA, he has played a key role in restructuring the group and achieving a Net Income CAGR, for 2008 to 2011, of 33%.

Afternoon Keynote

Victor R. Prybutok is a Regents Professor of Decision Sciences in the Information Technology and Decision Sciences Department and Associate Dean of the Toulouse Graduate School at the University of North Texas. He received, from Drexel University, his B.S. with High Honors in 1974, a M.S. in Bio-Mathematics in 1976, a M.S. in Environmental Health in 1980, and a Ph.D. in Environmental Analysis and Applied Statistics in 1984. He is a senior member of the American Society for Quality (ASQ) and active in the American Statistical Association, Decision Sciences Institute, Institute of Electrical and Electronic Engineers, and Operations Research Society of America. Dr. Prybutok is an American Society for Quality certified quality engineer, certified quality auditor, certified manager of quality / organizational excellence, and an accredited professional statistician (PSTAT®) by the American Statistical Association. Journals where his published articles have appeared include The American Statistician, Communications of the ACM, Communications in Statistics, Data Base, Decision Sciences, European Journal of Operational Research, IEEE Transactions on Engineering Management, MIS Quarterly, OMEGA: The International Journal of Management Science, and Operations Research. In addition, he is in Who's Who in American Education and Who's Who in America, and Who's Who in the South and Southwest.

Panel Moderator

Joong Y. Son is an assistant professor of Supply Chain Management and the program chair of Supply Chain program in the School of Business at MacEwan University. He received his Ph.D. in Operations Management from the University of Washington, his MBA from the University of Texas, Austin, and B.A. from Yonsei University in Seoul Korea. Before he moved to Edmonton in 2007, he has taught as an assistant professor at Business Schools in universities in the US (University of California, Riverside and Kansas State University). He taught courses in supply chain management, business simulation, quality control, management science, inventory management, and operations management. His areas of research interests include supply chain coordination, supply chain risk management, information visibility in supply chain, and simulation modeling. His research works have appeared in peer-reviewed academic journals and conference proceedings.



Muhammad Muazzem Hossain Ph.D.

Assistant Professor, School of Business, MacEwan University

Muhammad received his B.B.A. degree from the International Islamic University, Kuala Lumpur, Malaysia, in 1996, and his M.S. degree in information technologies and his Ph.D. degree in management science from the University of North Texas in 2004 and 2009, respectively. He is currently an Assistant Professor at MacEwan University's School of Business. His areas of research interest include technology adoption, business intelligence, business performance management, and quality and productivity. He has presented several papers at conferences that include the Annual Meeting of Decision Sciences Institute, the Administrative Sciences Association of Canada, and the Baldrige Award Recipients (BAR) Consortium. The journals in which Muhammad's research works have appeared include the IEEE Transactions on Engineering Management, the Journal of Product and Brand Management, the Journal of Internet Commerce, the International Business Research, the Journal of Electronic Commerce Research, and the International Journal of Productivity and Quality Management. Muhammad is a member of the International Honor Society Beta Gamma Sigma, the Administrative Sciences Association of Canada, the Academy of Management, and the Decision Sciences Institute. In addition, he is listed in Who's Who in America.

Muhammad's Research

Traditional and Islamic Banking Systems: A Comparative Study

Muslim population in the west is growing at a rapid pace. With this growth comes a strong demand for Islamic banking products. However, this potential makes the traditional banking systems ponder on what differentiates Islamic banking products from traditional banking products. Moreover, there is a lack of awareness even among the Muslims around the world about the principles of Islamic banking system. The objective of this study is to fill this void by identifying banking products from traditional and Islamic banking systems that serve similar purposes and to provide a pair-wise comparison of these products. The products are identified from two perspectives: sources of funding and sources of revenue. While most banking products are similar in nomenclature in both systems, there exist significant differences between the products of the two systems in terms of principles, operational discretion, and deliverables.

Further Thoughts for the Application of this Topic

What are the major differences between the banking products offered by the traditional and Islamic banking systems? How can the gap that exists between the traditional and Islamic banking systems be bridged?



Sherif Elbarrad Ph.D.

Assistant Professor, School of Business, MacEwan University

Sherif is an Assistant Professor at MacEwan University. He has almost 22 years of experience in both the Academic and Professional fields. He is the former Chairman of Accounting Departments at different universities in Egypt and Saudi Arabia. He also worked as a visiting Professor at a University in Germany. Beside his academic career, Sherif is a partner of a managerial and financial consulting firm which is working in the Middle East (Egypt and the Gulf Countries). He also worked as a trainer delivering workshops in the field of accounting and finance at different universities and training institutes. He has published several books in the field of accounting; he has also published 10 research papers in peer reviewed journals. He is a Certified Public Accountant in Egypt and associate member of Montana Society of Certified Public Accountants in USA.

Sherif's Research

Rationalizing the Investment Decision in Computerized Accounting Information Systems: An applied research on Saudi Arabian Companies

The main objective of this research is to find out whether companies are rationally deciding which Computerized Accounting Information System (CAIS) to adopt in optimizing their investment in such an asset. As it is noticed that in some middle eastern countries, companies (specifically small and mid-sized) are faced with changing their CAIS several times as their requirements for this system are not being met. To identify whether there are changes to the criteria used to select a CAIS, a comparison between the priorities of such criteria in the first and second usage of different CAIS is prepared.

Further to this, a comparison between the needs of company management are matched with the CAIS features and capabilities, to find out the extent to which a particular CAIS meets organizational requirements.

It is concluded that there has been a significant change in the relative importance of the criteria used to select CAIS from the first to the second instance of CAIS implementation.

By studying the alignment between the needs of accountants and features available in the software, it could be concluded that the CAIS implemented in the company fulfill the accountant's required specifications; however, there are other features which are in high demand, but of moderate availability in CAIS alternatives.

Further Thoughts for the Application of this Topic

Are there any "best practice" procedures used when changing (renewing) the Computerized Accounting Information Systems? Would formulating a model allowing companies to align their needs and available resources with the features present in the different CAIS available be of benefit?



Odette Pinto Ph.D., MBA, CGA

Assistant Professor, School of Business, MacEwan University

Odette Pinto is an Assistant Professor at MacEwan University. Odette obtained her PhD (Accounting) from the University of Alberta in January, 2010 with her PhD thesis titled “Advice and Complexity in Tax Planning Judgments”. Odette is a Certified General Accountant (1980) and she graduated with a MBA from the University of Alberta in 2002, with a major in International Business. Odette’s research and teaching interests are primarily in income taxation and international business.

Odette’s career has focused primarily on income tax. She has completed the In-Depth tax course, offered by the Canadian Institute of Chartered Accountants. Odette has over 20 years of experience in income taxation, working as a tax consultant in public practice and teaching income tax courses at MacEwan. Odette is also a member of both the Canadian Academic Accounting Association (CAAA) and the American Accounting Association (AAA). Volunteer experience has included being a Treasurer or Board member for various non-profit organizations. Odette is married and has two adult children, with a home in Edmonton, Alberta.

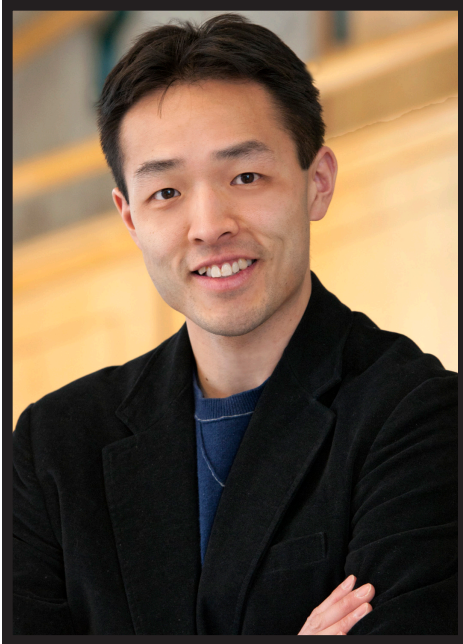
Odette’s Research

An Examination of the Effectiveness and Efficiency of Supervisory Advice on Tax Planning Judgements

Senior tax professionals indicate that supervisory advice is generally given to tax professionals before they commence tax planning tasks. The objectives of giving supervisory advice are to achieve efficiency and effectiveness in tax planning tasks, as well as for training purposes. This paper examines whether the supervisory advice meets these objectives. An experiment, with 85 tax professionals from accounting firms across Canada, was conducted to determine the effectiveness and efficiency of supervisory advice on the judgment of tax professionals performing tax planning tasks of different complexity, with comments on the training objective. The results demonstrate that although a firm’s practice of giving advice results in some gains in efficiency (e.g. a decrease in the average time taken to complete the task) it may not be effective.

Further Thoughts for the Application of this Topic

What are the benefits of a supervisor providing advice to a subordinate in your company/firm? Could advice from a supervisor have detrimental effects on the judgment of a subordinate in any working environment? If so, consider examples of such detrimental effects.



Leo Wong Ph.D.

Assistant Professor, School of Business, MacEwan University

Leo is an Assistant Professor at MacEwan University in Canada, and graduated with a PhD in Marketing from the University of Alberta. He teaches and researches new business concepts that are aligned with socially responsible thinking and ethical decision-making, working with a generation of students who will shape our sustainable world. He has done applied research with social enterprises, taught undergraduate and graduate business courses related to sustainability and designed courses focused on corporate social responsibility. In addition, he was a research fellow for the Aspen Institute and the Beyond Grey Pinstripes program. In the community, Leo is involved with setting up a local initiative to promote the United Nations Global Compact to small and medium-sized businesses, and volunteers on the board for the International Association for Volunteer Effort.

Leo's Research

Eating Good Food: How to Incentivize to Buy More Local Food

How can your organization improve the way it incentivizes your consumers to pay for a premium service/product? This applied research project explored marketing alternatives for the Good Food Box, an online grocery delivery service featuring local foods, to encourage its customer base to increase their order amounts and order frequency. A combination of personal interviews, focus groups and surveys were developed to examine this issue.

Further Thoughts for the Application of this Topic

Marketing specialists have suggested that traditional advertising of socially-conscious products may, at times, backfire and lead to lower appeal for those products. What type of research could you consider doing, if you were Live Local Alberta, to examine this issue?

The price premium may differ between consumer segments, depending upon their valuation of the socially-conscious attributes of the product and service they are purchasing. What type of consumers do you think have the highest willingness to pay for these type of products/services, and what marketing could be done to increase that premium?



Brad King CGA, MBA

Instructor, School of Business, MacEwan University

In 2011, after almost 30 years in the corporate world, Brad embarked on an academic career. He now teaches accounting in the Bachelor of Commerce program at MacEwan University in Edmonton, with a research interest in family business.

His corporate career was in management accounting and finance in both public and private companies in BC and Alberta as a Controller in the forest industry and manufacturing and later as a Vice-President of Finance for a construction company.

Brad's education consists of an Accounting Diploma (1984) from Cariboo College in Kamloops, BC; a Certified General Accountant Designation (1987); and a Master of Business Administration degree (2010) from the University of Alberta. He is currently completing a Doctor of Business Administration degree which he expects to finish in 2013.

On a personal level, Brad shares a passion for triathlon with his 3 sons, who have all competed at a national level. His next triathlon goal is to complete his third Ironman with his 3 boys racing alongside him rather than cheering him at the finish. His other avocation is camping and hiking in the mountains.

Brad's Research

A Discursive Analysis of the Identity Construction of a Family Firm

The majority of businesses worldwide and in Canada are family firms. Some family businesses are small, others are large; some are privately-held, others are publicly-traded, but family-controlled. Regardless of these characteristics, some hide their familial nature, while others actively promote it. Family business research is a relatively new and growing field and while several avenues of research are being explored there are many still unexplored and open for future research initiatives. One such unexplored theme is how a business constructs and maintains its family firm identity. Presumably firms that hide their family ownership do so deliberately. Likewise, those firms that actively promote their identity as a family business have specific reasons, and perhaps explicit strategies, for doing so. One could speculate why this is so. For instance, there may be perceived economic advantages to family firm identification. Or, perhaps there is a movement away from identification as a 'corporation' as a result of negative connotations (corporate fraud, corporate greed, etc) and toward a more socially acceptable identification as a 'family firm'. But, until research is conducted that directly investigates how a business constructs and maintains its family firm identity, the reasons for doing so—and the effects on the firm—will remain as ungrounded speculation.

Further Thoughts for the Application of this Topic

A recent German study suggests that the public may have both positive and negative opinions of family businesses. Would Canadian businesses benefit from research that explores how and why some firms construct a family firm identity and what the benefits and drawbacks of doing so might be?

Panel Discussion

MacEwan School of Business is pleased to welcome the following academics and business community representatives to sit on the BRIEF Panel.

Following the five presentations, the panel members will discuss and deliberate their thoughts on the presented research. Attendees are encouraged to be active in the discussion and to share their thoughts, impressions and opinions on the current and prospective applied business research conducted at MacEwan University.

Academic Panel Members

Victor Prybutok, PhD, University of North Texas

Kam Jugdev, PhD, Athabasca University

Business Representative Panel Members

Khaled Elbeblawy, CFO, TAQA Arabia (Egypt)

Cam Macmillan, President, The Headhunters

Graham MacKinnon, CEO, Norcada

Barth Bradley, CA, general practice partner, KRP Chartered Accountants

For more information please do not hesitate to contact Candan (pronounced Jandan) Ilter at IlterC2@MacEwan.ca or visit www.MacEwan.ca/BRIEF

MacEwan University was founded in 1971 and is proudly celebrating its 40th anniversary. As a comprehensive university, MacEwan offers more than 65 programs including undergraduate degrees, applied degrees, diplomas, certificates, continuing education and corporate training. Its philosophy of inspiring minds, providing career opportunities and opening the doors to academic excellence, continues to be its guide as it serves the educational needs of students across Alberta, Canada and the world.