

Abstracts of Papers

ACCOUNTING:

REVENUE RECOGNITION: POLICY CHANGE IN THE TSE SMALL CAP 2002 TO 2004

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As the typically largest item in a company's financial statements, there is much incentive to manage revenue. Problems with respect to revenue recognition have been countered with changes in regulations and disclosure guidance. Analysis of companies in the Standards and Poor's/Toronto Stock Exchange Small Cap Index for 2002 through 2004 indicate a modest number of revenue restatements as compared with the U.S. experience. However, there was a dramatic change in revenue recognition policy descriptions during the time period. While the results may instill confidence in the quality of financial reporting in the Canadian environment, concern remains whether financial statement notes generate sufficient clarity for the readers or provide camouflage for actual revenue recognition policy changes.

ISO 9000 AND THE INVESTORS: AN EMPIRICAL STUDY

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The phenomenon of certification to one of the ISO 9000 series' standards made its place in the Canadian industrial landscape in the last decade. Recognized on a worldwide scale, the ISO 9000 standard series defines guidelines for a quality management system. A company certified to one of the ISO 9000 series' standards has been recognized by a third party "registrar" as having a quality management system which fulfills the stated requirements of the International Standardization Organization (ISO). Numerous previous works note the various benefits associated with an ISO 9000 certification. Nevertheless, few of these works carried out a quantitative evaluation of these benefits. It is partly to fill this gap that this study aims to examine whether investors take into account companies' certification to an ISO 9000 standard. To this end, a regression analysis of the companies' share price and of the companies' or their subsidiaries' certification to one of the ISO 9000 series' standards was performed. The sample used for this analysis consisted of all Canadian manufacturing sector companies registered with the Toronto Stock Exchange whose financial data were available. Contrary to expectations, the results of this analysis tend to show that investors grant little value to companies' ISO 9000 certification.

THE IMPACT OF EXTERNAL DETERMINANTS ON THE ETHICAL PERCEPTION OF EARNINGS MANAGEMENT

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Company managers have been found to engage in earnings management (Healy & Whalen, 1999) and anecdotal evidence suggests that those managers are increasingly relying on earnings management activities (Kaplan, 2001). Earnings management, the intentional manipulation of current earnings, has raised concerns about the reliability of reported financial information and the ethics of managers reporting that financial information. Examining the determinants that impact the ethical perception of earnings management is necessary in our understanding of the impact of the characteristics of the current business environment in which managers operate, regulators evaluate compliance, auditors attest to fairness of representation and legislators set economic policy. This study investigates the external determinants of outcome and pressure on the ethical perceptions of earnings management.

BUSINESS CASES:

PROTOCASE

Jessica Lalanne, Sherry Finney, and Doug Lionais,
Cape Breton University

Adam Kehoe and Simone Meijer, marketing and sales employees at Protocase, in Sydney, Nova Scotia, left a staff meeting in February 2005 with a challenging task at hand. Steve Lilley, President of Protocase, had just announced that he wanted to double the company's sales in the next six months. He thought that targeting electrical and mechanical researchers would be the best way for the company to achieve their objectives. Now Kehoe and Meijer needed to determine the appropriate marketing strategies and tactics. Some of the concepts demonstrated in the case include B2B marketing strategy and tactics, business buyer behavior, search engine marketing and brand recognition.

DIXON DESIGNS LIMITED

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Atlantic Baptist University

Sherry Dixon is the owner of Dixon Designs Limited, a company in Dartmouth, Nova Scotia offering clothing design, alteration, repair, and dry cleaning services to a local market. Alan Mackenzie, a local business consultant, is responding to a call from Sherry for assistance in

dealing with a lack of up to date financial reporting. She is also seeking recommendations for what to do in response to the company's deteriorating condition. Mackenzie learns that the business has been open for less than two years and has (among other things) suffered from a lack of consistent, quality financial record keeping. Mackenzie conducts an analysis of the information provided, and as the case closes is preparing to present his recommendations to Sherry Dixon.

CAVENDISH COVE COTTAGE

Sean Hennessey
University of Prince Edward Island

Sherry Noonan, a senior business student, is considering purchasing Cavendish Cove Cottages, a complex with 19 rental units and one owner's unit on 2.4 acres of land. The property is located on Route 6 in the heart of Cavendish, a very popular tourist destination on Prince Edward Island, Canada. Sherry must complete all of the work associated with the evaluation of a going-concern. She must evaluate the company's current financial position and marketing strategy, develop and cost a new marketing strategy, project the cash operating earnings the property will generate, decide on a financing model for the business, allocate the purchase price over the assets acquired, and determine the value of the cottage business. Affecting the analysis is declining tourist numbers and spending on PEI. Also to be considered were the unique challenges and opportunities of running a tourism-based business only open 20 weeks of the year. Over the next two weeks, Sherry must determine the value of the cottage business and develop the offer that will be made to the current owners. While her parents will provide some of the financing, they wish to review all of the work completed in deciding on the offer price.

WEBDOCS INFORMATION SYSTEM (A)

Jessica Lalanne, Doug Lionais, and Sherry Finney
Cape Breton University

In August 2004 Stewart Sommers, president and CEO of *EDMS* (Electronic Data Management Services) *Intelligent Documents Inc.*, Sydney, Nova Scotia, finished a call with ExxonMobil in Houston, Texas. After spending tremendous time and resources developing a mega conversion and e-publishing project proposal, he had just been informed that he lost the \$55 million project to a group of former ExxonMobil contract employees. Frustrated, and feeling the stress of working from project to project, he decided he needed to focus his attention on a new business idea he had been conceptualizing called *WEBDOCS IMS* (Information Management Solutions). Sommers felt that *WEBDOCS* could offer the financial sustainability he desired and be competitive in this demanding tech sector, but he first needed to further evaluate his existing situation and review the marketplace to determine if it was feasible. The case describes the situation faced by an entrepreneur and demonstrates the need for and the steps involved in business plan development.

VENTURE CAPITAL MEETS THE FAMILY-BASED DOT COM START-UP: THE CASE OF MODA FUTURA

Sunny Marche

Dalhousie University

Pramodia Sharma

Wilfred Laurier University

Moda Futura is the story of snatching failure from the jaws of success, not once but twice. While the title suggests that the major lesson has its foundation in managing during turbulent market conditions, such as those that existed in the mid to late-1990s, it has much more general application. It is actually a cautionary tale of a family business turning to venture capitalists for resources while trying to manage a high-speed Internet-based business ramp-up in the absence of the necessary skills and experience. A major difference in vision between the founders and subsequent investors created serious conflict to the extent where it was a barrier to success. In the end, the founders were unable to grow their business skills and abilities quickly enough to exploit the opportunity. The venture capitalists were unable or unwilling to confront the growing disconnect between family objectives and business objectives, and the need for new enterprise skill sets. The case of Moda Futura comes in two parts: structuring and re- structuring.

ENTREPRENEURSHIP:

THE ROLE OF ENTREPRENEURSHIP IN THE UNIVERSAL ACCESSIBILITY OF HIGHER EDUCATION

Eben Otuteye

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The cost of higher education, like everything else, is a function of supply and demand. However, geographic limitation, institutional constraints, limited income and other barriers can create accessibility problems. This paper provides the building blocks for a business model for universal accessibility of higher education. First, an argument is presented that the problem with inadequate provision of higher education in developing countries is principally a question of income constrained accessibility. Second, it is argued that a sustainable system for universal accessibility of higher education has to be a model based on private entrepreneurship, in view of the growing evidence of causality between entrepreneurship, economic growth and poverty reduction. While public sector involvement is acknowledged, the role of government is principally to provide the necessary infrastructure and incentives to encourage private initiative. Finally, a blended learning business model is proposed. The key characteristics of this model are that it is low cost, relies primarily on resources that are abundantly available, and leverages knowledge gained and outcomes from projects originally designed to bridge the digital divide.

FINANCE:

FIRM VALUE AND CORPORATE HEDGING: AN ENDOGENOUS PERSPECTIVE

Jun Yang
Acadia University

Most literature has focused on the determinants of firms' hedge and very little research has been done on the effect of hedging on firm value. In this paper we study the interaction between firm hedging decision and firm value. We employ a self-selectivity model which allows hedging decision endogenously determined by firm characteristics. Economic consideration suggests that the propensity to hedge depends on expected firm value increase that may result from hedging. The explicit inclusion of this interdependence between firm value equation and hedging status equation in the model extends current research on this topic. Using a data set of Fortune 500 companies in 1996, we find strong evidence on endogenous relationship between firm hedging and firm value. Moreover, firm hedging decision is determined by expected firm value increase and firm characteristics.

CONSERVATION OF VALUE: LESSONS FROM PHYSICS FOR VALUATION

Andrew B. Cochran and Rick Nason
Dalhousie University

Principles for the valuation of established business are well advanced and have been widely researched. Principles for the valuation of start-up businesses, or for the valuation of pre-tangible business assets such as intellectual property, or even for ideas, are less well developed. With the growth of the knowledge economy and an increased rise in entrepreneurship, this lack of a well established methodology for the valuation of ideas or business start-ups is a significant and embarrassing gap in the field of valuation. The aim of this paper is to put forth a new framework in order to stimulate debate and act as a catalyst for further research into an increasingly important part of the economy. The proposed framework is a first step towards developing a model that will answer such questions as how to value intellectual property, a new business, or even how to value ideas.

IS THERE A BUBBLE IN THE CANADIAN HOUSING MARKET?

Richard Watuwa and Harvey Johnstone
Cape Breton University

This paper investigates the presence of a bubble in the housing markets of nine Canadian Provinces in two ways. First, we examine patterns of affordability as measured by the evolution of house price to per capita income ratios. Second, we consider the extent to which fundamental factors comprising income, population, employment, unemployment, mortgage rates and housing starts, can account for movements in Canadian quarterly house prices for the period 1980-2004. Reduced form linear models are estimated separately for British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia and Newfoundland. While the ratios point to British Columbia, Ontario and Quebec as likely experiencing a bubble, the regressions on fundamentals do not provide any evidence to support the presence of bubbles.

THE PROBABILITY DISTRIBUTION FOR FOREIGN EXCHANGE RATES

John Rumsey
Dalhousie University

A foreign exchange rate combines information about two currencies, making it difficult to model the probability distribution of a foreign exchange rate. This article assumes that the value of a currency follows an Ito process measured in some unobservable fundamental valuation unit, and explores the feasibility of estimating the parameters of this Ito process.

GENDER AND DIVERSITY:

DISABILITY AND RETURNING TO WORK: TOWARDS A STAKEHOLDER APPROACH

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Saint Mary's University

This paper examines the potential application of stakeholder theory to the case of a disabled worker returning to work. An instrumental view of stakeholder theory is indicated and mediation techniques are offered as a unifying theme provided they are used to aid the process of returning to work and not used as dispute resolution.

HUMAN RESOURCE MANAGEMENT:

WORKPLACE SAFETY: ACCIDENT PREVENTION THROUGH TRAINING - A NEW WHMIS TRAINING MODEL

Elizabeth A. McLeod (Ph.D. Student)
Saint Mary's University

Developing a positive health and safety culture may enhance an organization's safety performance. Training can improve occupational safety by reducing or preventing accidents. This paper examines safety legislation in Canada including the Occupational Health and Safety Act. A model is developed for Workplace Hazardous Materials Information Systems (WHMIS) Training. The various stakeholders who have an interest in safety in the workplace include the individual employees, work groups, unions, management, organizations, insurance companies, regulatory bodies, and government. Recent legislation in Canada, Bill C-45, requires greater due diligence on the part of those responsible for managing the work environment. Impacts of negligent performance may be felt upon the individual manager as well as upon the organization. The Government has laws related to safety in effect which organizations must follow. Complementary federal and provincial legislation have enabled The Workplace Hazardous Materials Information System (WHMIS) to be implemented across Canada. Workplace Hazardous Materials Information System was implemented in Canada in 1988. The goal of WHMIS is to reduce the number of injuries and illnesses, which occur from working with hazardous materials. Employers have a duty under legislation to provide WHMIS training to all employees working with controlled products, in the proximity of controlled products or supervising workers who store, handle, use, or dispose of controlled products. An employer is only permitted to use, store, handle and dispose of controlled products if they have complied with the proper requirements for labels, material safety data sheets and training. A new WHMIS training approach, entitled the McLeod WHMIS Training Model, is presented. The McLeod WHMIS Training Model provides a framework for practice for managers or those individuals responsible for training people handling hazardous materials. A participative learning environment is also proposed as an alternative WHMIS Training suggestion. Each participant is assigned a different WHMIS related topic in advance, which they research, have approved by the WHMIS trainer and present to the group receiving training. A blended solution of e-learning, authoritative teaching and/or participative learning, and on-site training are proposals for future WHMIS training.

MANAGEMENT:

THOUGHTS ON HOW CANADIAN AND JAPANESE SME'S USE INTERNET TECHNOLOGIES TO PRACTICE CI.

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Acadia University
Dermot Vibert - MA
Tokyo, Japan

Recently the Journal of Competitive Intelligence and Management published two special country specific issues on how CI is practiced around the world. Among the countries covered were Canada and Japan. This paper highlights the key findings of these two studies and then contrasts them with a third exploratory study recently completed that explores how managers of small businesses in Japan and Canada make use of internet technologies to make capture insight about foreign market opportunities.

MANAGEMENT EDUCATION:

THE PEDAGOGY OF BUSINESS ETHICS: PRACTICE WHAT YOU PREACH

Connie Bygrave and Jean Helms Mills
Saint Mary's University

Society has recently directed the spotlight on business schools for graduating business leaders who make poor ethical decisions and engage in corrupt business practices. This paper examines why ethics have been virtually excluded in business university education and how they might be elevated to prominence by modifying university cultures themselves.

REVISITING 'MORAL JUDGMENT COMPETENCE'

Brad Long
St. Francis Xavier University

This paper raises some fundamental concerns with both the construct of moral judgment competence and the role it plays in the decision making process. A more comprehensive understanding of moral decision making suggests that it is a complex activity that occurs in various stages and is influenced by numerous independent and moderating variables. Moral judgment competence may not play a significant role in influencing the ultimate behaviour of

individuals. Influenced by an interpretive perspective, the variables of moral intensity and emotions are introduced as particularly worthy of inclusion in any empirical study of ethical decision making. Furthermore, debate exists over the definition and measurement of the moral judgement competence construct. While many conceptualisations incorporate levels of principled reasoning, is it the consistency by which one employs principled arguments or the preference one has for higher order principles that defines judgment competence? Four hypotheses for follow-up research are offered that are informed by a review of the literature that, for the most part, has been inconclusive about the role of ethics education in the moral development of students and their ability to cognitively appraise moral issues.

TECHNOLOGY ADOPTION IN BUSINESS SCHOOLS: EXPLORING THE DECISION MAKING RATIONALE AND PEDAGOGICAL IMPLICATIONS OF TECHNOLOGY ADOPTION.

Wendy Carroll
Acadia University

Despite a growing literature on the reinvention of Business Schools and technology adoption within Business Schools, relatively little research has been done to explore the relationship between the two. The purpose of this paper is to examine the rationale of the decision making process in university settings through an open system model theoretical framework. As such, I will use institutional theory to further understand the drivers in leadership decision making in Business Schools and the socio-technical approach to examine acceptance and rejection issues of technology. This exploratory analysis considers pedagogical implications for both teachers and students and reveals future research questions relating to responses of bureaucratic organizations to eminent threats and opportunities in their environments.

USING VIRTUAL TEAMS TO EXPLORE CULTURAL DIFFERENCES

Rebecca Gatlin-Watts, Marsha Carson, Lauren Maxwell, Joseph Horton
University of Central Arkansas
Neil Maltby
St. Francis Xavier University

The purpose of this presentation is to share our multicultural virtual teaming project and the lessons learned. Multicultural virtual teaming projects provide an international experience for large numbers of non-mobile students (700 in 2 years) at 7 universities in 7 countries. Teams of students from the United States, Mexico, Finland, Spain, Germany, France, and Canada complete these projects as assignments in traditional courses. The virtual projects provide an effective, inexpensive means of internationalizing the curriculum by removing travel barriers and promoting a virtual exchange of cultural information between our students and students abroad that results in a better understanding of cultures. The interactions also build relationships among professors that ensure long-term sustainability of the projects.

MARKETING:

THE RELATIONAL DRIVERS OF WILLINGNESS TO PAY MORE

Gordon Fullerton
Saint Mary's University

This paper examines the extent to which willingness to pay more for the services is a consequence of marketing relationships. The paper borrows a three-component model of employee commitment from the organizational behaviour literature and applies it to explain potential price sensitivity for services. The model is examined in the context of a financial services relationship. It was found that affective and normative commitments make a positive impact on consumer's willingness to pay more for financial services. Continuance commitment made no significant impact in this study.

PERSONALITY AND COMPLAINT BEHAVIOUR: IS THERE A LINK?

S.M. Rinehart, K.D. MacAulay, and M.L. Meagher (student)
University of New Brunswick

The purpose of this paper is to develop a conceptual framework to examine the potential relationship between the personality variable Locus of Control and propensity and type of complaining behaviour. It is suggested that individuals with an Internal Locus of Control will have a different propensity to complain than an individual with an External Locus of Control. Further to this, the authors suggest that individuals will choose different targets for their complaining behaviour, dependent on their personal Locus of Control. Continuing to build on this theory, the authors propose that individuals who choose to complain will have a different set of outcome expectations, again dependent on their personal locus of control.

A QUEST FOR PLEASURE: THE MOTIVATION PLEASURE LINK

Donna Sears
University of New Brunswick

Today's consumer has embarked on a quest to purchase something elusive: an experience that will linger in memory. The shift in emphasis from goods and services to consumer experiences necessitates a more complex view of pleasure than the two-dimensional model often referred to in both philosophy and marketing literature. This study builds on work that shows consumers can readily identify and distinguish four types of pleasure related to the consumption experience: sensory pleasure, social pleasure, emotional pleasure, and intellectual pleasure. While the

foundational work is essential to understanding experiences, effective experience design dictates that each of the four pleasure types be further disentangled into its component parts. The results of this research show that individual motivations are a component of specific differentiated pleasures. This finding has managerial implications for marketers who are interested in crafting experiences designed that will leave a lasting positive impact in the mind of the consumer.

OPTIMAL TIMING ON NEW PRODUCT INTRODUCTION

Ming Ouyang
University of New Brunswick

Based upon the stylized fact on product line extension presented by Bass model, this study presents an optimal timing model on new product introduction. As an alternative to Wilson and Norton's timing model (which is a good example of TETE methodology), we pursue an ETET approach in modeling. Under more realistic assumptions and employing different model setting, our model yields an explicit expression of optimal timing solution, and seven propositions are derived from the solution. The solution and propositions could provide managerial insights for marketing strategists when they face alternatives choices in decision-making. The results are also subject to empirical justification.

CUSTOMER PERCEIVED SERVICE QUALITY IN THE BUSINESS-TO-BUSINESS ENVIRONMENT

Ming Haw Leong (student) and A. Jane Dunnett
University of New Brunswick

Tozen is a Japanese manufacturer of rubber flexible joints. The company's products are sold to countries throughout Asia and Europe. Although the economy in East Asia is booming, the current market size of Asia is still smaller than the North American market. Therefore, Tozen wants to expand its customer base to North America. As a pilot study for this research, a survey was prepared to explore possible attributes that were used by organizational buyers to choose their suppliers when purchasing flexible joints. The survey was distributed to participants of the AHR Expo 2004 in Anaheim, California. The results showed that quality was considered the most important attribute used by organizational buyers to evaluate their potential suppliers. On-time delivery, availability, and quick response for technical problems are ranked close to quality. A second survey was conducted to find out what services provided by a supplier indicate quality to potential customers. This survey was conducted by personal interviews, telephone interviews, and email with eight informants who have used rubber flexible or expansion joints in their work. The results were categorized into two quality dimensions: short-term and long-term. While variables in the short-term quality dimension are measurable and are used as the decisive criteria, variables in the long-term quality dimension are immeasurable and focus on the customer-supplier relationship. Although the variables have different characteristics, all of them focus on

one thing – the customers’ needs. The overall conclusion of this research is that the important consideration for companies hoping to expand into new markets is not to consider ‘what’ additional services they should try to provide to their customers, but rather to place their emphasis on ‘how’ they will be serving their customers.

PRESCRIPTION DRUG SAMPLING. IS THE STATUS QUO ABOUT TO CHANGE?

Kent E.M. Groves and Jason W. Pendlebury
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Prescription or pharmaceutical drug sampling plays a key role in the pharmaceutical marketing industry’s attempts to reach the .prescribing audience of health professionals. For a number of reasons, drug samples are as much a part of the pharmaceutical sales representative’s visit as a handshake, a smile and an information package. Despite the acceptance (indeed expectation) of the practice of pharmaceutical manufacturers leaving drug samples directly with physicians, there are a number of organizations looking to offer an alternative to this traditional approach to prescription drug sampling. In light of increasing public and private concerns around the administration, management and application of drug samples, the efforts to develop more effective approaches, and the willingness of key stakeholders to give them greater consideration is growing. It is within this environment that, over the last few years, a variety of alternatives to traditional sampling have been introduced. The success of a new approach to sampling is really dependent on the acceptance and adoption by a number of stakeholders concurrently. These include pharmaceutical manufacturers, physicians¹, pharmacists, policy makers, insurers (public and private), regulators as well as the consuming public. To this end, it is not surprising that many attempts to introduce alternatives to traditional pharmaceutical sampling fail to achieve the critical mass of participation necessary to advance the initiative into an economically sustainable, broadly accepted model.

MIS/INFROMATION SYSTEMS:

PEER-TO-PEER SOFTWARE: WHO USES IT, HOW, AND WHY?

Félix Ouellet
Gérard Fillion
University of Moncton

Peer-to-Peer (P2P) software is an electronic communication system allowing its users to share folders, computing capabilities, networks, and storage. As quoted by Fattah (2002), “P2P is a method of computing in which free and independent computing resources are tied together by methods other than the traditional Domain Name System. P2P shatters the existing structures of

the Net that make individual computers second-class citizens” (p. 21). This type of communication allows computers to communicate and share data without using a server for storage. P2P software is just at the childhood stage. But more and more people use P2P software today and, surprisingly, more and more enterprises use this new communication technology too for its numerous benefits, which include very low operation cost and effectiveness. On the other hand, P2P software has also some serious disadvantages, such as: people can use it for hacking; for the transmission of some illicit contents; and to bring very significant money losses for music composers (an issue of author rights violation). In order to better understand who uses P2P software, how, and why, we developed a short electronic survey during the 2005 winter semester. The survey was put on a Web site and asked respondents such questions as: do you use P2P software, what P2P software do you use, and what kind of files do you download when you are using P2P software? For the first usage of the survey, we targeted students at the three campus of the University of Moncton (Edmundston, Moncton, and Shippagan). The survey was on the Web site for one month and a half. The final sample was formed of 737 students who very kindly shared with us their perceptions and/or experiences of utilization of P2P software. Once the data were collected, we then performed appropriate quantitative and qualitative analyses on the students’ responses. The object of this communication is to present the results of these analyses.

INTEGRATING INFORMATION AND COMMUNICATION TECHNOLOGIES INTO ACADEMIC FORMATION AT LAVAL UNIVERSITY

Gérard Fillion
University of Moncton
Moez Limayem
University of Lausanne
Thérèse Laferrière and Robert Mantha
Laval University

We have conducted a study in order to investigate the perceptions of in-class and on-line undergraduate and graduate students both into environments integrating information and communication technologies (ICT) or technology rich at Laval University. More specifically, the objective of this study was threefold: (1) to verify whether there are differences between educational outcomes of in-class students and those taking the courses on-line into environments integrating ICT; (2) to observe whether students’ characteristics have an influence on the relation between educational contexts and their educational outcomes, and whether there are differences in this influence between in-class and on-line students into environments integrating ICT; and (3) to see whether professors’ pedagogy has an influence on the relation between educational contexts and students’ educational outcomes, and whether there are differences in this influence between in-class students and their peers taking the courses on-line into environments integrating ICT. To reach the objective stated above, a methodology adopted from the framework suggested by Fillion (2004) to conduct and describe an hypothetico-deductive scientific research in

organizational sciences was followed. A moderator-type research model was developed, from which nine hypotheses were formulated. This model was tested in a field experiment. The research design Static-Group Comparison proposed by Campbell and Stanley (1966) was used to conduct the study. The final sample was formed of 313 students who have completed an electronic survey on a Web site. Sixteen professors have also participated to structured interviews. The quantitative data analysis of the study was performed using a structural equation modeling software, that is, Partial Least Square (PLS). The Statistical Package for the Social Sciences (SPSS) software was also used to perform some analyses. As for the qualitative data analysis, it was made using the Qualitative Solutions & Research (QSR) NVivo software. The objective of this communication is to present an overview of the research findings.

ORGANIZATIONAL BEHAVIOUR:

FAIRNESS IN EMPLOYMENT RELATIONSHIPS – A ROLE FOR RELATIONAL JUSTICE?

Jim Grant
Saint Mary's University

In spite of the complex legal framework of employment law in Canada, or perhaps because of it, Human Resource (HR) managers may be guided as much by their perceptions and beliefs of what is fair to both the employee and the employer as they are by employment law. How they conceive of justice and obligation in the employment relationship, what Rousseau (1995) has called the psychological contract, may be as determinant of the HR manager's response to employee incompetence or misconduct as any other factor. Rousseau (1995) defined the psychological contract as an individual's beliefs or perceptions about the terms and conditions of a reciprocal exchange agreement. She explained that each party believes that both parties have made promises and have accepted the same terms without necessarily sharing a common understanding of all the contract terms; they only believe that they share the same interpretation of the contract. Frequently and particularly for the employee, it is only on the occasion of discipline or dismissal, as when a terminated employee sues for wrongful dismissal, that their beliefs about both the legal and psychological contract are tested. In addition, while HR managers may or may not employ rigorous standards incorporated to the best of their ability, they are inevitably influenced by their perceptions and beliefs with respect to the employee in managing the relationship.

ORGANIZATIONAL CYNICISM AND MANAGERIAL SOCIAL ACCOUNTS

Russel Summers
Saint Mary's University

Social accounts (i.e., providing explanations and expressing remorse) concerning organizational downsizing were presented to participants who varied in their level of cynicism about the integrity of management and management being self-interested in decision making. It was found that higher levels of cynicism resulted in unfavourable interpretations of the social account information.

WORK VALUES AS PREDICTORS OF ORGANIZATIONAL COMMITMENT: THE CRITICAL ROLE OF VALUE SATISFACTION

Sean Lyons
St. Francis Xavier University

Linda Duxbury
Carleton University

Chris Higgins
University of Western Ontario

This paper examines the relationship between organizational commitment and work values. Previous studies have attempted to establish a direct relationship between work values and commitment, in search of a work-value profile that leads to committed employees, but only moderate or weak relationships have been observed. Unfortunately, these studies have not considered the impact of the organization on employees' commitment. They have presumed that a committed employee would be similarly committed to any organization. The theory concerning organizational commitment suggests that this should not be the case, as there are a wide variety of organizational antecedents of commitment. The present paper examines the impact of work value satisfaction (i.e., the degree to which an individual's work values are satisfied within his or her organization) as an antecedent to organizational commitment. We hypothesized that an individual will be committed to his or her organization when: 1) various rewards are made available to the employee by the organization; and 2) those rewards are highly valued by the employee. In other words, the greater the degree to which one's work values are satisfied by his or her organization, the stronger will be his or her commitment to that organization. This hypothesis was tested with a sample of 964 knowledge workers in a large Canadian government department. Our findings indicated that an individual's average degree of work value satisfaction (i.e., the degree to which important work values are addressed in one's organization) was positively correlated with organizational commitment, indicating that those individuals whose work values are satisfied in their organizations tend to be more committed. Regression analyses using Pratt's (1987) measure of variable importance revealed that the

satisfaction of four of the 32 work value items accounted for 22% of the variance in organizational commitment: work that is personally fulfilling; policies administered with fairness; work that provides a sense of accomplishment; and access to information needed to do one's job (in order of decreasing importance). Overall, the findings suggest that knowledge workers are most committed to their organization when they view that organization as a vehicle for their personal fulfilment and achievement and when that organization provides an environment characterized by fairness, equity and sharing of information. Organizations seeking to retain knowledge workers should note that the commitment of knowledge workers cannot be attained through extrinsic rewards such as pay and benefits. Organizations will have to gain the commitment of employees by showing them how their personal goals can be achieved through their membership in the organization and by ensuring that employees perceive their work environment to be fair, equitable and transparent.

BUSINESS LAW:

ETHICS & BUSINESS LAW

Bruce Anderson

Most of the recent high profile business scandals have involved people simply breaking the law. However many business professors believe that teaching students ethics will help them become more ethical business people. Why isn't teaching them business law enough? The aim of this paper is to explore the relationship between ethics and business law. It begins by summarizing the positions of business professors and legal theorists on the relation between ethics and law. Ethics and law are seen by them as either completely separate or as integrated. The paper goes on to argue for a broader conception of law in which both ethics and business law can be understood in terms of a continuum ranging from minimally acceptable behaviour to excellence.

INDUSTRIAL RELATIONS:

HOW DO HOSPITALITY WORKERS MAKE OUT WITH TIPS?-- PRELIMINARY FINDINGS

Judy Haiven
Saint Mary's University

This study looks at gratuities, how tips are divided and how much the mainly seasonal and casual workers in restaurants, bars and hotels earn in tips and wages. Tourism is one of the major industries in Halifax, NS and in St John's, NF. Every year thousands of university students and graduates work in bars, restaurants, coffee shops and hotels. Though often paid minimum wage (\$6.50 per hour), these workers usually receive tips or gratuities over and above their wages. The collection and distribution of tips is not regulated in NS and most other provinces. However in

Newfoundland, the Labour Standards Act (2001) specifies that tips or gratuities are the sole "property of the employee for whom or to whom they are given." Custom and practice in NS is that tips are "tipped out" or shared among other staff working the same shift. Sometimes a percentage is even "tipped out" to managers or the owners of the establishment. Despite the high profile of tourism, employment in the hospitality industry can be considered "precarious work" because peoples' income is reliant on tips. And how much a person earns in tips is contingent on the generosity of the patrons; whether the employee works at the "front" or "back" of the restaurant or hotel, and finally on how tips are divided among the staff. The study looks at tipping in restaurants and hotels.

TOURISM AND HOSPITALITY MANAGEMENT:

ABORIGINAL CULTURAL TOURISM-MI'KMAQ ETHICS

Keith G. Brown, PhD
Joanne Pyke, MBA
Cape Breton University

The literature of the birth and growth of aboriginal cultural tourism is briefly explored with applications in the Mi'kmaq First Nation. Section 6, Research Involving Aboriginal People of the Tri-Council Policy Statement is presented as a guide and blueprint for tourism marketing researchers.