The Doctoral Research Abstracts

Name: Yosef Kalefa Hosen
Title: The Influence Of Change In Business Environment On Change In The Adoption And Use Of Management Control System: A Study Of Libyan Small And Medium Size Privatized Firms Pre And Post-Privatization
Faculty: Accountancy
Supervisor: Associate Prof. Dr. Wee Shu Hui (MS)
YBhg Datin Prof. Dr. Suzana Sulaiman (CS)

This study utilizes the contingency theory approach to investigate the contingent relationships between change of several contextual factors (intensity of competition, business strategy, information technology and national culture) and change in adoption and use of management control systems (MCS) among small and medium-size firms during the pre and post-privatization periods in the Libyan context. It also investigates the relationship between change in adoption and use of MCS and change in firm performance. This study also seeks to develop a wider and more comprehensive view of adoption and use of MCS among small and medium size firms. This study fills the gap between theory and practices of MCS by testing the change in adoption and use of MCS over time, pre and post-privatization. To achieve the objectives, the study employed the mixed method. First, quantitative data were collected through a survey during which 178 managers (81% response rate) answered a questionnaire. Next, qualitative data were obtained from 19 managers in two case studies for insights into how and why MCS has changed. The findings revealed that there was a change in the adoption and use of MCS, pre and post-privatization, and the highest rate of adoption and use of MCS postprivatization was in the financial and planning sub-system, suggesting that traditional financial accounting and budgeting have a strong position in small and medium-size firms. To examine the relationship between change in the business environment and change in the adoption and use of MCS, six hypotheses were tested. Four hypotheses were supported, and two rejected. Therefore, the change in the adoption and use of MCS are associated with the effect of change in several factors related to intensity of competition, change in business strategy and change in IT. The results also imply that there is a relationship between change in the adoption and use of MCS and change in firm performance. Data were collected through interviews with managers supported the results that emerged from the quantitative study. The finding contribute to the body of management control system knowledge by identifying change in adoption and use of MCS among small and medium size firms and investigating the relationship between adoption and use of MCS and firm performance.

Name: Dewi Izzwi Abddul Manan
Title: The Influence Of Internal Resources And Entrepreneurial Orientation On The Performance Satisfaction Of Batik Firms In Malaysia
Faculty: Business Management
Supervisor: Associate Prof. Dr. Nawawi Mohd Jan (MS)

Malaysian batik industry is one of the oldest industries as it has been existed in Malaysia since 1921. The industry produces variety of batik-based products including textiles, ready-made garments and household goods. Through out of its existence, batik industry has contributed to Malaysian economy by creating business and job opportunities, and also supporting tourism industry. As an old industry, it is fascinating to learn how firms in that industry able to perform. Unfortunately, from academic research point of view, the industry was seen to be very much neglected. Hence, this research is undertaken to study the influence of internal resources and entrepreneurial orientation towards batik firm performance. Explicitly, this research’s objectives were to identify whether there are positive relationships between reputation, human capital, culture and marketing capability with batik firms’ performance satisfaction. This research also examined the moderating effect of entrepreneurial orientation’s dimension on the relationship between resources and

* (MS) = Main Supervisor
(CS) = Co Supervisor
This study aims to explore learning organization practices and their relationship with organizational performance in Yemeni Telecommunication Organizations (YTOs). A survey approach using a version of Arabic translated *Dimensions of the Learning Organization Questionnaire* (DLOQ) developed by Watkins and Marsick (1993) that implies seven characteristics to the development of a learning organization, namely, continuous learning, inquiry and dialogue, teamwork, embedded systems, empowerment, systems connections, and provision of leadership are used. Five communication organizations were participated in this study (3 local: Public Yemeni Telecommunication, TeleYemen, and Yemen Mobile; and 2 Foreign: SabaFon and MTN). A total of 577 questionnaires were distributed, to employees at both senior and middle levels, and 447 questionnaires were returned with a response rate of 77.5%. Results of the study revealed that the practices of the seven dimensions showed low especially empowerment, while the highest dimension was continuous learning. Correlation analysis showed that all of the correlation coefficients were significant at the .01 level, and with an overall medium positive relationship with financial performance while large with knowledge performance. On the other hand, the results of the perceived measures of organizational performance that be explained by the seven dimensions indicate that learning organization dimensions had statistically positive and significant contributions to both organizational financial performance and organizational knowledge performance, and also point out to the adequacy of the measurement model with the collected data. In addition, The results of the influence of gender, management role and type as moderating background variables indicated that these tree variables moderate the relationship between learning organization dimensions and organizational performance, and the models of male, middle role and local organizations indicate more appropriate fit than the other three models (female, senior role and foreign organizations). This study represents the first empirical attempt to introduce the concept of the learning organization in YTOs. Thus, it contributes to better understanding of the concept and issues related to apply it. In addition, revalidation of DLOQ in the Arabic context is undoubtedly provide stakeholders and practitioners in YTOs and other sectors in Yemen with reliable tool to assess and monitor learning culture by which they will be able to initiate the concept of the learning organization.