



27th Asian-Pacific Conference on International Accounting Issues

Conference Theme
*Global Perspectives of Accounting Information
in the 21st Century*

PROGRAM

**November 1-4, 2015
Gold Coast, Australia**

Co-hosted by
Bond Business School
Bond University, Gold Coast, Australia
and
Craig School of Business
California State University, Fresno, U.S.A.

SESSION 1(E): “INTERNATIONAL ACCOUNTING ISSUES”
Moderator: Behnaz Quigley, Marymount University, U.S.A.

ROMNEY A

ADOPTING INTERNATIONAL FINANCIAL REPORTING STANDARDS (IFRS) AS THE NATIONAL STANDARDS BY 2020: IS VIETNAM READY FOR THAT?

Duc Hong Thi Phan, RMIT University Vietnam, Vietnam
Mahesh Joshi, RMIT University, Australia
Bruno Mascitelli, Swinburne University of Technology, Australia

EARNINGS MANAGEMENT MOTIVES AND FIRM VALUE FOLLOWING MANDATORY IFRS ADOPTION – EVIDENCE FROM CANADIAN COMPANIES

Raymond Leung, University of the Fraser Valley, Canada

PROPERTIES OF ANALYST FORECASTS AND BOND UNDERWRITING RELATIONSHIP: EVIDENCE FROM KOREA

Seong Ho Bae, Kyungpook National University, Korea
Seok Woo Jeong, Korea University, Korea
Woo Jae Lee, Korea University, Korea
Kwangwuk Oh, Korea University, Korea

SESSION 1(F): “CORPORATE GOVERNANCE ISSUES”
Moderator: Tamara Zunker, Bond University, Australia

ROMNEY B

CORPORATE SOCIAL RESPONSIBILITY, STRATEGY, AND FIRM PERFORMANCE

Joanna L. Ho, University of California, Irvine, U.S.A.
Fu-Hsuan Hsu, National Taiwan University, Taiwan
Chia-Ling Lee, National Chung Cheng University, Taiwan

BOARD DIVERSITY AND CORPORATE DIVIDEND POLICY: DO FREE CASH FLOW AND OWNERSHIP CONCENTRATION MATTER?

Redhwan Ahmed AL-Dhamari, Universiti Utara Malaysia, Malaysia
Ku Nor Izah Ku Ismail, Universiti Utara Malaysia, Malaysia

CORPORATE GOVERNANCE AND CORPORATE SOCIAL RESPONSIBILITY ASSURANCE: EVIDENCE FROM CHINA

Yuyu Zhang, Queensland University of Technology, Australia
Lin Liao, Southwestern University of Economics and Finance, China

SESSION 1(G): “EARNINGS MANAGEMENT ISSUES” **ROYAL PALMS GARDEN LOUNGE**
Moderator: Susela Devi, UNITAR International University, Malaysia

EARNINGS QUALITY FROM A MANAGEMENT PERSPECTIVE: FOCUSING ON A JAPAN-U.S. COMPARISON

Tetsuyuki Kagaya, Hitotsubashi University, Japan

EARNINGS SMOOTHNESS OF FIRMS WITH DISPERSE OWNERSHIP

Jae Eun Shin, Korea University, Korea
Seung Weon Yoo, Korea University, Korea

INSTITUTIONAL OWNERSHIP AND EARNINGS OPACITY

Zuhrohtun, Universitas Pembangunan Nasional “Veteran” Yogyakarta, Indonesia
Retno Yulianti, Universitas Pembangunan Nasional “Veteran” Yogyakarta, Indonesia
Indra Kusumawardani, Universitas Pembangunan Nasional “Veteran” Yogyakarta, Indonesia
Lita Yulita Fitriani, Universitas Pembangunan Nasional “Veteran” Yogyakarta, Indonesia



EARNINGS SMOOTHNESS OF FIRMS WITH DISPERSE OWNERSHIP

Jae Eun Shin
Ph.D Student
Korea University
jaceun84@gmail.com

Seung Weon Yoo
Professor
Korea University
acyoo@korea.ac.kr

ABSTRACT: This paper shows the relation between ownership concentration structure and earning smoothness. Prior literature suggests that firms with disperse ownership have incentives to provide more information in an attempt to relieve investors' concern on agency problems. With the view that earnings smoothing is conducted with the managerial intent to provide information on the firms' underlying income stream, this paper shows that firms with disperse ownership structure provide a more smooth income stream for the purpose of alleviating investors' concern over agency problems. This paper also finds that the relation between disperse ownership and earnings smoothness is stronger for the subsample of firm-years with large CEO ownership. This result is consistent with the reasoning that CEOs with large ownership are expected to have more influence on financial reporting policy, and also have more incentives to minimize investors' discount.

Keywords: Earnings smoothness; earnings informativeness; ownership concentration structure; CEO ownership

3:15 p.m. – 3:30 p.m. COFFEE BREAK

3:30 p.m. – 5:00 p.m. CONCURRENT SESSIONS

SESSION 2(A): “AUDITING ISSUES”

MERINO A

Moderator: Rong-Ruey Duh, National Taiwan University, Taiwan

**HOW DOES INVESTORS PERCEIVE ‘FRESH LOOK’ VS ‘POOR KNOWLEDGE’? –MANDATORY
AUDIT FIRM ROTATION FROM SOUTH KOREA**

Seon Mi Kim, Chonnam National University, Korea

Sook Min Kim, Korea University, Korea

Dong Heun Lee, Korea University, Korea

Seung Weon Yoo, Korea University, Korea

**AN EXPERIMENTAL INVESTIGATION OF THE EFFECT ON THE INFLUENCE OF CLIENT
EXPLANATIONS OF HAVING A FORMER AUDIT PARTNER AS CLIENT SENIOR FINANCIAL
OFFICER**

Michael Favere-Marchesi, Simon Fraser University, Canada

Craig Emby, Simon Fraser University, Canada

**THE EFFECT OF CONTROLLING SHAREHOLDERS AND THE ROLE OF BOARD OF
COMMISSIONERS AND AUDIT COMMITTEE TO AUDIT QUALITY**

Vidyata Annisa, Universitas Indonesia, Indonesia

Vera Diyanty, Universitas Indonesia, Indonesia

Ratna Wardhani, Universitas Indonesia, Indonesia

SESSION 2(B): “FINANCIAL REPORTING ISSUES”

MERINO B

Moderator: Sylvia Veronica Siregar, Universitas Indonesia, Indonesia

**THE ASYMMETRIC WEIGHTS ON TARGET’S ACCOUNTING INFORMATION IN M&A
MARKET OVER BUSINESS CYCLE**

Jinsuk Heo, Korea University, Korea

So-Jin Yu, Korea University, Korea

**VOLUNTARY DISCLOSURE OF ASSET REVALUATIONS: THE IMPACT OF THE QUALITY OF
APPRAISALS**

Younghyo Song, Korea University, Korea

Jinhan Pae, Korea University, Korea

TRADE UNION MEMBERSHIP AND VOLUNTARY EMPLOYEE RELATED DISCLOSURES

Tamara Zunker, Bond University, Australia

Pamela Kent, Griffith University, Australia

SESSION 2(C): “CAPITAL MARKETS ISSUES”

LEICESTER A

Moderator: Mohammad Nurul Hoque, Victoria University of Wellington, New Zealand

**DOES COMPARATIVE INFORMATION QUALITY DRIVE U.S. LISTED ADR CROSS-MARKET
INFORMATION TRANSFERS: AN INVESTIGATION OF EMERGING MARKET ECONOMIES**

Mohammad S. Bazaz, California State University, San Bernardino, U.S.A.

David L. Senteney, California State University, San Bernardino, U.S.A.

Michael Senteney, Ohio University, U.S.A.

**MARKET REACTION TO PREFERRED STOCK: FOCUSING ON ITS CHARACTERISTICS OF
“EQUITY”**

Makoto Tsukahara, Hitotsubashi University, Japan



HOW DOES INVESTORS PERCEIVE 'FRESH LOOK' VS 'POOR KNOWLEDGE'? -MANDATORY AUDIT FIRM ROTATION FROM SOUTH KOREA-

Seon Mi Kim Chonnam National University, Department of Business Administration.

Sook Min Kim Korea University, Business School.

Dong Heun Lee Korea University, College of Business and Economics.

Seung Weon Yoo Korea University, Business School.

Abstracts:

Although the implementation of mandatory audit firm rotation has been globally reopened, little is known about the relation between mandatory audit firm rotation and the perceptions of investors. The prior studies provide indirect evidences of the effects of audit firm tenure on audit quality/audit quality perception under conflicting arguments. By discussing these conflicting arguments and the current regulatory demand, we examine how investors perceive the implementation of mandatory audit firm rotation in South Korea.

Using a direct setting to examine our research question, we analyze the relation between firms with mandatorily switched audit firm and the implied cost of equity capital from 2006 to 2010. We find that, across all three specifications of the dependent variables (Price Earnings to Growth ratio, Modified Price Earnings to Growth ratio and Gode and Mohanram model), mandatorily switched firms have a significantly negative association with the implied cost of equity capital. These results are found to be robust using the arithmetic mean of the implied cost of equity capital.

These results indicate that investors expect a lower ex-ante return from the firms switching audit firm mandatorily than from other firms. We infer that investors perceive mandatory audit firm rotation provide an environment to qualified audit through enhanced auditor independence and skepticism, the cost of equity capital thus is decreased. We expect that this study contributes to improve understanding of the impact of mandatory audit firm rotation on information risk evaluations and provides political implication to policy makers by presenting the benefit of mandatory audit firm rotation.

Key Words: Mandatory Audit Firm Rotation, Cost of Equity Capital, Audit Quality Perception

JEL classification: M42, M48, G11, G12

The Decision Sciences Institute

2015 Annual Meeting Program

Decision Sciences in the 21st Century:
Theoretical Impact and Practical Relevance



DECISION SCIENCES INSTITUTE

Seattle, Washington
46th Annual Meeting
November 21 – 24, 2015

Project Management and Knowledge Acquisition: Highlighting Process Losses in Meeting and Between Meeting Activities

Full Paper

Deanna M. Kennedy (University of Washington Bothell), Meghann L. Drury-Grogan (Fordham University)

Across waterfall and agile project management methods we study (1) process losses to communication during meeting periods; and, (2) process losses to self-study between meeting periods. We develop an agent-based model and apply virtual experimentation to different process loss conditions. Implications for research and practice are discussed.

The Influence of Pre-project partnering to Process Quality and Project Performance

Abstract

Julie Yu-Chih Liu (Yuan Ze University), Le-Hsuan Wang (Yuan Ze University), James Jiang

Pre-project partnering has a significantly positive impact on software project performance. We examine how pre-project partnering influences software project performance through team process quality. We analyze questionnaire data collected from 122 IS project managers using a multivariate model and demonstrate new insights from the perspective of input-process-outcome theory.

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Sunday, Nov 22nd, 2015, 8:30-10:00 a.m. | Willow B

RESEARCH-SERVICE: Effective Practices in Service-Manufacturing Linkages

Chair: Mark McMurtrey (University of Central Arkansas)

The Influence of Environmental Factors, Strategic Orientation and Organizational Capability on the Effectiveness of Servitization

Abstract

Hojung Shin (Korea University Business School), Sangjoon Lee

Servitization, the infusion of service into manufacturing firms, has gained considerable attention recently. We investigate the nomological network of influences among business environmental factors (dynamism and complexity), strategic orientation, organizational capabilities, and product-service complementarity that may affect the performance of servitization, including customer responsiveness, service quality, and financial performance.

Six Sigma vs. Performance Solutions By Milliken

Full Paper

Mark McMurtrey (University of Central Arkansas)

Continuous improvement plays a huge role in managing processes and developing best practices. The two types of methodologies that will be examined here are Six Sigma and, perhaps the less well known, Performance Solutions by Milliken. This paper focuses on the dual use of them by a world-class manufacturer.

A Typology of Service Process Automation in a Quasi-Manufacturing Service Setting

Abstract

Ping Wang (Texas A&M University at Galveston)

Based on a sample of 20 best productive container terminals worldwide, a multiple case study was conducted to explore the strategic alignment between strategic operational focus and the level of service automation. A typology of service process automation in the quasi-manufacturing setting was proposed to facilitate decision making.

Can Lean Practices Facilitate Service Customization?

Abstract

Mohammed Raja (York College of Pennsylvania), Uzay Damali (University of Victoria), Mehmet Barut (Wichita State University), Ravi Narayanaswamy (University of South Carolina Aiken)

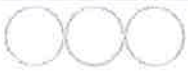
This study examines the effect of self-service technologies and lean service practices in the management of "front office" service customization. Variability is managed rather than eliminated or reduced. Over 200 lean service providers using self-service technologies in the United States will be surveyed. Data collected will be analyzed using SEM.

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Sunday, Nov 22nd, 2015, 8:30-10:00 a.m. | Columbia

RESEARCH-SOURCING: Characteristics of sourcing choices and behavior

Chair: Gurkan Akalin (Eastern Illinois University)


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RESEARCH-SERVICE: Effective Practices in Service-Manufacturing Linkages

Sun, November 22, 8:30 to 10:00am, Seattle Sheraton Hotel, 2nd Floor, Willow B

Session Submission Type: Regular Session

Session Description

A set of papers that illustrate best practices that benefit or are derived from thinking in other arenas. Cross-pollination across service, quasi-service and manufacturing environments is illustrated.

Session Chair

Mark McMurtrey, University of Central Arkansas

Individual Submissions

The Influence of Environmental Factors, Strategic Orientation and Organizational Capability on the Effectiveness of Servitization - *Hojung Shin, Korea University Business School; Sangjoon Lee*

Six Sigma vs. Performance Solutions By Milliken - *Mark McMurtrey, University of Central Arkansas*

A Typology of Service Process Automation in a Quasi-Manufacturing Service Setting - *Ping Wang, Texas A&M University at Galveston*

Can Lean Practices Facilitate Service Customization? - *Mohammed Raja, York College of Pennsylvania; Uzay Damali, University of Victoria; Mehmet Barut, Wichita State University; Ravi Narayanaswamy, University of South Carolina Aiken*

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The Influence of Environmental Factors, Strategic Orientation and Organizational Capability on the Effectiveness of Servitization

In Event: *RESEARCH-SERVICE: Effective Practices in Service-Manufacturing Linkages*

Sun, November 22, 8:30 to 10:00am, Seattle Sheraton Hotel, 2nd Floor, Willow B
Abstract

Servitization, the infusion of service into manufacturing firms, has gained considerable attention recently. We investigate the nomonolgal network of influences among business environmental factors (dynamism and complexity), strategic orientation, organizational capabilities, and product-service complementarity that may affect the performance of servitization, including customer responsiveness, service quality, and financial performance.

Authors

Hojung Shin, Korea University Business School

Sangjoon Lee

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The Decision Sciences Institute

2015 Annual Meeting Program

Decision Sciences in the 21st Century:
Theoretical Impact and Practical Relevance



Seattle, Washington
46th Annual Meeting
November 21 – 24, 2015

pdf 189P



2015 Program Schedule

Causal relationship among environment, operations strategy focus, and performance

Abstract

EuiBeom Jeong (Korea University), DaeSoo Kim (Korea University Business School)

This study investigates the effect of business environment on firm performance mediated by operations strategy focus. Based on the company data from Korea Productivity Center, we empirically examine the hypothesized relationships using regression. The result of the analysis provides various managerial implications on operations strategy.

Relationship between manufacturing strategy and performance among Indian manufacturing firms

Abstract

Birasnav Muthuraj (New York Institute of Technology)

Sustaining competitive advantage through effective formulation and implementation of manufacturing strategy is the main focus of Indian manufacturing firms. This study examines the relationships between manufacturing priorities such as flexibility, quality, delivery, and cost and organizational performance. It also investigates the moderation role of firm characteristics in the above relationships.

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Monday, Nov 23rd, 2015, 1:30-3:00 p.m. | Cedar B

RESEARCH-ORGANIZATION BEHAVIOR: Applying Organization Theory to Alliances, Innovation, and Integration

Chair: Yousef Abdulsalam (Arizona State University)

Alliance Formation: A Prisoner's Dilemma Perspective

Abstract

John-Patrick Paraskevas (University of Maryland), Stephanie Eckerd (University of Tennessee)

We explore factors that influence successful outcomes in alliance formation in the presence of asset-specific investments and cooperative agreements. We further investigate potential curvilinear relationships regarding strategic cooperation encouraged under the relational view. In order to conduct our study we employ a behavioral experiment utilizing a prisoner's dilemma setting.

The Effect of Ambiculturalism on Innovation and Firm Performance

Full Paper

Yousef Abdulsalam (Arizona State University), Jie McCardle (Idaho State University), Dennis Krumwiede (Idaho State University), Thomas Kull (Arizona State University)

We build on the concept of ambiculturalism to develop hypotheses describing why ambicultural firms both develop innovation capabilities and achieve financial performance. The results suggest that when firms are able to balance multiple cultural contrasts, they are able to capitalize on innovation opportunities, and improve firm performance.

Cross-Functional Integration: Concept Clarification and Scale Development

Abstract

Daniel A. Pellathy

While most authors have an intuitive sense of cross-functional integration as a complex, multidimensional concept, more work is needed on (1) providing a clear, theoretically based definition of the concept, (2) specifying its dimensions, (3) validating a set of scale items that reliably measure its conceptual domain.

The Effects of Internal Marketing on Market Orientation and Its Antecedents: A Hierarchical Linear Model

Full Paper

Eldon Y. Li (National Chengchi University), Kiekang Chao (National Chengchi University), Chia-Chang Liu (National Chengchi University)

This study proposes a multilevel model to depict the causal relationships of market orientation behavior (MOB) with internal marketing, knowledge integration, relationship quality, relational bond (RB), and organizational citizenship behavior (OCB). A total of 471 valid responses from employees of 47 banks were collected and analyzed with HLM software.

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Monday, Nov 23rd, 2015, 1:30-3:00 p.m. | Willow B



RESEARCH-SER

Chair: Peggy Dani

Design and Service

Abstract

Praowpan Tansitpa

The study utilizes two evaluation from results suggested the multiple attributes.

M-shoppers' and In

Abstract

Sergio Palacios (Ne

This study attempts factors by analyzing and researchers, wh

Study on Efficient O

Importance - Satisf

Abstract

Changhee Joshua

This study is to analy rapid growth recent what factors meet t

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RESEARCH-SUPP

Chair: Qiannong Gu

A Sensitivity Analysis

Full Paper

Qiannong Gu (Ball S

This research focuses inventory parameter demonstrates the pe higher costs in mos

Channel Selection an

Abstract

Chieh Lee (Yuan Ze U

n e-store aims to mi contract, and updati strategy by model the

Assessing the Impact

Abstract

ngki Kim (Seoul Nat

This study analyzes the manufacturers and on manufacturer uses the

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2015 ANNUAL MEETING OF THE DECISION SCIENCES INSTITUTE

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**The Final Schedule for the 2015 Annual Meeting of
the Decision Sciences Institute is now available!**
[Click here](#)

**Registration for the 2015 Annual Meeting of DSI in
Seattle is now open! [Click here to begin
registration!](#)**



[Click Image or Here to learn more about the 2015 DSI
Annual Meeting](#)

LATEST POSTS

**SPECIAL PANEL: RIGOR AND
RELEVANCE IN DECISION
SCIENCES**

Special Panel at DSI Conference,
November 2015 Rigor and
Relevance in Decision Sciences
Time: Sunday November
22nd, 1:30pm to 3:00pm Location:
Seattle Sheraton Hotel, Juniper
Room

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Seattle, WA (SEA) – 11/15/2015 to
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**INVESTMENTS AND
INTERNATIONAL FINANCE**

Investments and International
Finance – The Investment and
International Finance Track is
focused on research in investing,
monitoring and managing financial
assets in the U.S.

**GLOBAL SUPPLY CHAIN
MANAGEMENT**

The Global Supply Chain
Management track is focused on
research on supply chains that are
geographically dispersed across
multiple countries. Key areas of
interest include:



EuiBeom Jeong's Personal Schedule

Listed below, in chronological order, are events in which you are participating, and events that you have selected to be included in your personal schedule. If you see an event listed that you wish to remove, click the calendar icon to the right of the event and it will be removed from the list. Events in which you are a participant cannot be removed.

Monday, November 23, 2015



1:30 to 3:00pm

Seattle Sheraton Hotel, 2nd, Juniper

RESEARCH-OPERATIONS STRATEGY: Operations Strategy and Performance

Session Submission Type: Regular Session

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Personal Schedule

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RESEARCH-OPERATIONS STRATEGY: Operations Strategy and Performance

Mon, November 23, 1:30 to 3:00pm, Seattle Sheraton Hotel, 2nd, Juniper

Session Submission Type: Regular Session

Session Description

These papers focus on the relationship between operations strategy and performance.

Session Chair

Gurkan Akalin, Eastern Illinois University

Individual Submissions

The impact of servitization on firm performance - *Rui Sousa, Catholic University of Portugal (Porto);
Giovani da Silveira, University of Calgary*

The Study of Managerial Practices, Mass Customization, and Organizational Performance - *Wai
Kwan Lau, Marshall University*

Causal relationship among environment, operations strategy focus, and performance - *EuiBeom
Jeong, Korea University; *DaeSoo Kim, Korea University Business School**

Relationship between manufacturing strategy and performance among Indian manufacturing firms - *Birasnav Muthuraj, New York Institute of Technology*

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Session Submission Summary

EuiBeom Jeong

✉ (1/2) ⌂ 58:08



DECISION SCIENCES INSTITUTE

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Submit or Edit a Proposal

To submit a paper, abstract, or proposal for a mini conference, special session, etc., select "Submit a New Abstract, Paper or Proposal" from the menu below.

Submit a New Abstract, Paper or Proposal

By submitting a paper, abstract or proposal you agree to attend the conference and participate at the time assigned in the program schedule.

▶ Closed: Submit a New Abstract, Paper or Proposal

Edit or Track Submitted Proposals

A list of all of the proposals that you have submitted appears below.

Submissions

Showing 1 through 1 of 1 records.

##	Summary	Status	Action
1	Causal relationship among environment, operations strategy focus, and performance, *EuiBeom Jeong; DaeSoo Kim In Session Submission Type: Regular Session All Academic Code: 1043191 Individual Submission type: Abstract Topics: Environmental Management, Operations Strategy	Accepted - In Session	upload / remove download review summary

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정의범

보낸 사람: Nchristodoulidou@csudh.edu
보낸 날짜: 2015년 9월 18일 금요일 오전 8:29
받는 사람: euibeom@KOREA.AC.KR
제목: 2015 Annual Meeting of the Decision Sciences Institute: Final Schedule Now Available!



September 17th 2015


Dear 2015 Annual Meeting of DSI Participants,

The conference schedule for the 2015 Annual Meeting of the Decision Sciences Institute has been finalized. Please visit the [Online Conference Schedule](http://dsi-annualmeeting.org/) to look over your schedule.


We look forward to seeing you in Seattle this November.

Warm Regards,

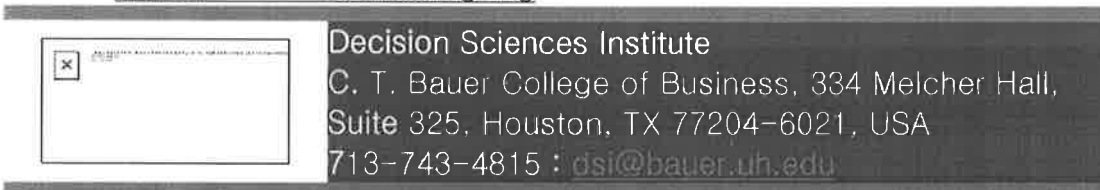
Shawnee and Natasa.



Shawnee K. Vickery, Ph.D.
Co-Program Chair, 2015 Annual Meeting of the Decision Sciences Institute
vickery@msu.edu
<http://dsi-annualmeeting.org>



Natasa Christodoulidou, Ph.D.
Co-Program Chair, 2015 Annual Meeting of the Decision Sciences Institute
Nchristodoulidou@csudh.edu
<http://dsi-annualmeeting.org>



abs track

Causal relationship among environment, operations strategy focus, and performance

This study investigates the effect of business environment on firm performance mediated by operations strategy focus. Based on the company data from Korea Productivity Center, we empirically examine the hypothesized relationships using regression. The result of the analysis provides various managerial implications on operations strategy.

Key words: business environment; operations strategy; performance