

Peris-Ortiz, Marta; Rueda-Armengot, Carlos

## Article

## Guest editorial

The International Journal of Management Science and Information Technology (IJMSIT)

### Provided in Cooperation with:

North American Institute of Science and Information Technology (NAISIT), Toronto

*Suggested Citation:* Peris-Ortiz, Marta; Rueda-Armengot, Carlos (2015) : Guest editorial, The International Journal of Management Science and Information Technology (IJMSIT), ISSN 1923-0273, NAISIT Publishers, Toronto, Iss. 15, pp. 1-4

This Version is available at:

<https://hdl.handle.net/10419/178786>

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An official publication of The North American  
Institute of Science and Information Technology

ISSN:1923-0265

**INTERNATIONAL JOURNAL OF**

# **Management Science and Information Technology**



NAISIT  
PUBLISHERS **III**

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NAISIT Publishers

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# The International Journal of Management Science and Information Technology (IJMSIT)

NAISIT Publishers

Special Issue: 2014 Spanish-Portuguese Scientific Management Conference

## Table of Contents

- 1        **EDITORIAL**  
MARTA PERIS-ORTIZ , Universitat Politècnica de València, Spain  
CARLOS RUEDA-ARMENGOT, Universitat Politècnica de València, Spain
- 5        **EVALUATION OF QUALITY IN DIFFERENT ELECTRONIC SERVICES:**  
RAMÓN BARRERA-BARRERA , University of Seville, Spain  
ANTONIO NAVARRO-GARCÍA , University of Seville, Spain  
MARTA PERIS-ORTIZ, Universitat Politècnica de València, Spain
- 28       **NOVICE AND EXPERT INTERNET USERS: INFLUENCE OF PRICE  
DISCOUNTS ON ATTITUDE TOWARD THE BANNER AND WEBSITE**  
ESMERALDA CRESPO-ALMENDROS , Universidad de Granada, Spain  
SALVADOR DEL BARRIO-GARCÍA , Universidad de Granada, Spain
- 45       **GENDER DIFFERENCES AMONG ELDERLY IN THE USE OF INTERNET  
BANKING SERVICES**  
ANGEL FCO. VILLAREJO-RAMOS , University of Seville, Spain  
BEGOÑA PERAL-PERAL , University of Seville, Spain  
JORGE ARENAS-GAITÁN , University of Seville, Spain  
MARIA ANGELES RAMÓN-JERÓNIMO , Pablo de Olavide University , Spain
- 53       **INTEGRATED SYSTEMS IN A BRAZILIAN UNIVERSITY: COOPERATIVE  
INFORMATION AS STRATEGIC RESOURCE**  
MÁRCIA JOSIENNE MONTEIRO CHACON, Federal University of Rio Grande of the  
Norte, Brasil  
DANIEL CARRASCO DIAZ, University of Malaga, Spain  
DANIEL DAVID SANCHEZ TOLEDANO, University of Malaga, Spain
- 66       **THE ROLE OF COMPETITIVE ADVANTAGE IN STRATEGIC DETERMINANTS  
OF EXPORT PERFORMANCE: THEORETICAL FRAMEWORK**  
ORLANDO LIMA RUA, Polytechnic of Porto , Portugal  
ALEXANDRA SILVA FRANÇA, Polytechnic Institutes of Northern Portugal , Portugal

- 94      **CREATIVE ECONOMY: MENTAL MODELS OF CULTURAL ENTREPRENEURS  
IN BELO HORIZONTE, BRAZIL**  
ANNA GABRIELA MIRANDA DE OLIVEIRA, Faculdade Novos Horizontes , Brasil  
MARLENE CATARINA DE OLIVEIRA LOPES MELO, Faculdade Novos Horizontes ,  
Brasil
- 114      **DETERMINANTS OF CAPITAL STRUCTURE OF THE INFORMATION  
TECHNOLOGY INDUSTRY**  
NUNO MIGUEL DELICADO TEIXEIRA, Polytechnic Institute of Setubal, Portugal  
JOÃO FILIPE MELO PARREIRA, Polytechnic Institute of Setubal, Portugal
- 133      **ANALYSIS OF STUDIES ON TIME-DRIVEN ACTIVITY BASED COSTING  
(TDABC)**  
ALEX SANTANA, University of Minho, Portugal  
PAULO AFONSO, Scholarship from CAPES , Portugal

This is one paper of  
The International Journal of Management Science and  
Information Technology (IJMSIT)  
Special Issue: 2014 Spanish-Portuguese Scientific  
Management Conference



# International Journal of Management Science and Information Technology

Special Issue: Selected Papers from the 2014 Spanish-Portuguese Scientific Management Conference

Guest Editors: Marta Peris-Ortiz & Carlos Rueda-Armengot

Guest Editorial

This special issue of the International Journal of Management Science and Information Technology entitled “Selected papers from the 2014 Spanish-Portuguese Scientific Management Conference” includes extended versions of selected papers presented at the “XXIV Jornadas Luso-Espanholas de Gestão Científica: Contributo da Gestão para a Sustentabilidade das Organizações e da Sociedade” in the 2014 Annual Meeting held in Leiria (Portugal) in February. The conference was organized by the “Instituto Politécnico de Leiria - Centro de investigação em Gestao para a Sustentabilidade (CIGS) and Escola Superior da Tecnologia e Gestao (ESTG), Portugal”. More than 300 participants from twenty countries attended the conference.

Specialists in business management, professionals and academics participated in this international meeting, presenting their communications from both a theoretical and an empirical perspective. Furthermore, they presented several case studies. Thirteen thematic areas and 281 papers were presented at the conference. The topics were associated with entrepreneurship, innovation and knowledge management, marketing products, and services, among other topics. The 2014 Spanish-Portuguese Scientific Management Conference was a great success, allowing the generation and exchange of knowledge that is so vital in today's society.

Out of the 281 presentations delivered at the conference, this special issue presents eight papers that fit with the aims and scope of the journal.

The papers selected are the following:

- 1) Ramón Barrera-Barrera, Antonio Navarro-García, Marta Peris-Ortiz.  
Evaluation of Quality in Different Electronic Services: A Multigroup Analysis
- 2) Esmeralda Crespo-Almendros, Salvador Del Barrio-García  
Novice and Expert Internet Users: Influence of Price Discounts on Attitude Toward the Banner and Website
- 3) Angel Fco. Villarejo-Ramos, Begoña Peral-Peral, Jorge Arenas-Gaitán María Angeles Ramón Jerónimo.  
Gender Differences among Elderly in the Use of Internet Banking Services
- 4) Márcia Josienne Monteiro Chacon, Daniel Carrasco Diaz, Daniel David Sanchez Toledano  
Integrated Systems in a Brazilian University: Cooperative Information as Strategic Resource
- 5) Orlando Manuel Martins Marques de Lima Rua, Alexandra Maria Santos Silva França.

## The Role of Competitive Advantage in Strategic Determinants of Export Performance: Theoretical Framework

- 6) Anna Gabriela Miranda de Oliveira, Marlene Catarina de Oliveira Lopes Melo.  
Creative Economy: Mental Models of Cultural Entrepreneurs in Belo Horizonte, Brazil
- 7) Nuno Miguel Delicado Teixeira.  
Determinants of Capital Structure of the Information Technology Industry
- 8) Alex Santana, Paulo Alfonso  
Analysis of Studies on Time-Driven Activity Based Costing (TDABC)

We thank all authors of accepted and rejected papers in this special issue for their effort in the preparation of their contributions. We also express our gratitude to the referees for their support in evaluating the papers. Finally, we thank Joao J. M. Ferreira, editor-in-chief of the International Journal of Management Science and Information Technology, for his support in preparing this special issue.

The papers included in this special issue do not address just one topic covered at the Spanish-Portuguese Scientific Management Conference, but instead represent the full range of research presented at the Conference. Nevertheless, we have included some classic topics such as entrepreneurship, structural capital, and the relationship between strategy, competitive advantage, and resources, as well as topics related to the importance of information systems and new technologies as resources or reference frameworks for business strategy.

As their titles suggest, the first three articles address different issues related to the use of the Internet in business. The first article discusses the quality of different electronic services by analyzing a sample obtained via the Internet. The research examines the behavior of consumers on travel, accommodation reservation, and ticketing websites. Some of the most relevant findings of this study are that reliability is the most important factor in the evaluation of websites that offer travel and accommodation reservations. This finding is consistent with the conclusions of previous studies, which have empirically demonstrated that reliability strongly influences the perceived quality of certain e-services. As a result, “the managers of online services must center themselves specifically on questions such as the exactitude of the service offered and correct billing, and offer clear, complete and error-free information.” Furthermore, “in ticketing websites, along with reliability, special attention must be paid to their design. This aspect may be valued more in these websites given that they are frequently browsed by younger people”. This article contributes by showing the importance of offering a high-quality service through websites and developing protocols for resolving failures that affect the distribution of information.

The second article, which deals with novice and expert website users, investigates how online advertising of price reductions affects users depending on whether the advertising appears on the website itself or on banners placed on the website. The key finding of this research is that users’ experience using the Internet moderates the relationships between users and the effects of advertising. Notably, for expert users, advertising on the website itself effectively advertises price reductions, whereas for novice users, using banners to advertise price reductions proves more effective. Awareness of these issues is important for managers to know how to manage the website and achieve greater effectiveness.

To complete the set of studies on the different aspects of the Internet, a third article examines gender differences in elderly people regarding their use of Internet banking services. The importance of this research lies in its exploration of how relationships over the Internet form part of the type of service offered and how customer satisfaction depends on the way these services are used to interact with the bank. This study's findings, which are helpful for managing customer relationships, reveal a gender gap, with a higher use of these Internet services by men. Women prefer personal contact, which can be considered an information source involving less difficulty and risk.

Article 4 examines management information systems through a case study: The Federal University of Rio Grande do Norte (UFRN). The study's conclusion is that the use of the management information system – and the adaptation of this system to the management's needs – is an invaluable tool to merge different flows and systems of data and to convert them into a manageable pool of data for managers. The authors examine multiple aspects of management information systems and outline the UFRN's cooperation with other higher education institutions.

Following these first four studies related to the use of information technologies and information systems, the next four articles explore other topics that are central to management. In the fifth article in this special issue, the authors propose a broad theoretical framework that outlines relationships between the main theories explaining strong business performance. To do so, the authors link Porter's competitive advantage to the resource-based view, which can allow this competitive advantage to become sustainable. Here, the authors include dynamic capabilities theory and present all this as being the fruit of entrepreneurial orientation. Indeed, the elements that compose the nucleus of these important theories, if the management combines them properly, relate strongly to performance. In practice, however, the conditions surrounding the resources themselves force the management to adapt to a single theoretical framework.

Article 6, which falls within the scope of ideas central to entrepreneurship, examines the mental model of entrepreneurs in the case of the cultural industry in Belo Horizonte, Brazil. Analysis using a semi-structured questionnaire completed by five businesspersons within the industry reveals common elements in their mental models. Particularly, entrepreneurship within the scope of these cultural activities encourages the commitment necessary to engage in such activities, which then allows the discovery of relevant elements of the mental model of the entrepreneur – emotional satisfaction, joy, achievement – that are most prominent in this sector. Nevertheless, perhaps the greatest contribution of this work, besides its examination of the specific sector, is its capacity to show the characteristics of the entrepreneur's mental model that – albeit less than in other sectors – are always important to supplement other entrepreneurial traits.

The seventh article addresses a classic topic in the management literature: the determinants of a firm's structural capital. The authors apply multiple linear regression to a sample of 500 large firms from the IT industry in Brazil. In doing so, they show that the most important variables that relate positively to a firm's level of debt are business risk, business size, and collateral guarantees. Furthermore, the authors report a negative relationship between level of debt and financial costs, reputation, and profits. A key result of the study is to show that “the effect of financial leverage demonstrated by Modigliani and Miller had no influence on the financing decision, even showing a negative relationship with the level of debt”.

The final article in this special issue, entitled “Analysis of studies on time-driven activity based

costing,” examines 20 studies published in the ISI database, performed in different countries and sectors. Time-driven activity based costing (TDABC) represents the most sophisticated approach in terms of costs management systems and costing. The aim of this research is to identify studies that have applied this model and to check for new theories related to TDABC. The research can be considered a qualitative and exploratory classified archival analysis of articles on TDABC.

Consistent with the central vision of this journal, the first three articles in this special issue discuss topics related to the use of information technologies in business. The fourth offers a broad approach regarding information management. The remaining four articles are also in keeping with the journal’s focus inasmuch as they cover all areas of management, encompassing basic theories on business strategy, the key topic of entrepreneurship, and research on accounting and finance.

**Marta Peris-Ortiz & Carlos Rueda-Armengot**

Guest Editors

Valencia, February 2015

#### **Acknowledgement to the reviewers**

We would like to thank the following referees for their support in the evaluation of the papers submitted to the International Journal of Management Science and Information Technology for this special issue entitled “Selected papers from the 2014 Spanish-Portuguese Scientific Management Conference”.

Jaime Alonso  
José Álvarez-García  
Jorge Arenas-Gaitán  
Dominique Bonet  
María de la Cruz del Río Rama  
Carlos Devece  
Sofía Estellés  
Marta Peris-Ortiz  
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