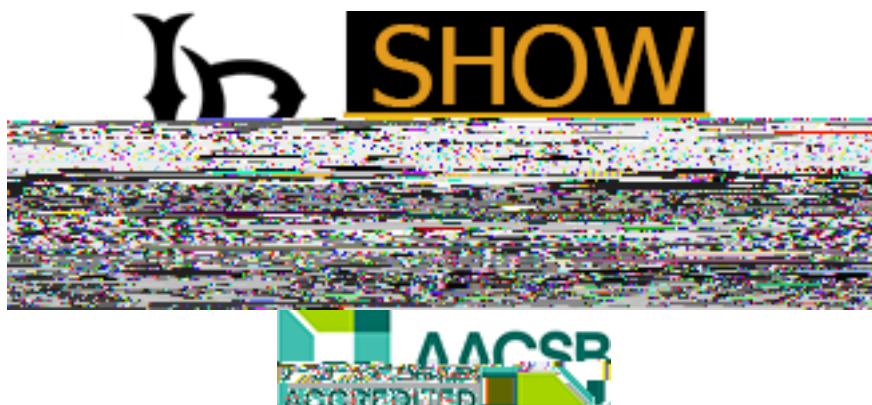
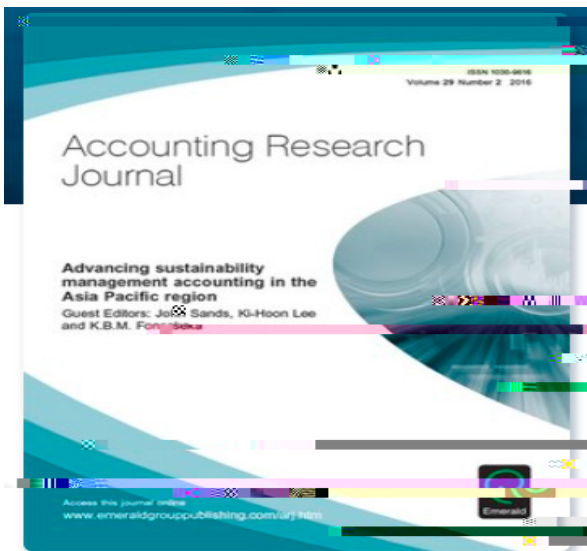


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XUAN HUANG,

ACCOUNTANCY

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The purpose of this study is to investigate the association between companies' reputation and their purchase of non-audit services (NAS). This study measures company reputation using the reputation scores from Fortune's "America's Most Admired Companies" list. Multivariate analysis is performed to examine the association between public companies' overall reputation and their decision of NAS purchase. Robustness checks are performed to control for self-selection bias and alternate measures are used to proxy for com-

high-reputation companies on average pay more NAS fees than their counterparts. The results suggest that

companies tend to purchase more NAS from their incumbent auditors to appreciate the potential bene-

of this study on the association between company reputation and NAS fees contribute to the literature by

companies' NAS purchases. The results of this study suggest that a unique company-level characteristic,

companies' NAS purchase, and therefore has both policy and practical implications for the demand of NAS. This study also adds to the growing literature on

behavior by documenting the important role that company reputation plays in the managerial decision-making process



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TIANJIAO QIU,
MARKETING

<https://doi.org/10.1108/AJEMS-06-2021-0298>

The purpose of this paper is to examine how early-stage entrepreneurs' opportunity motivation impacts their choice of market growth strategies as well as the contingent roles of institutional environments and product-market conditions in Africa.

on early-stage market growth strategies in Africa, the study sheds new insights into early-stage entrepreneurs' entrepreneurial marketing process in Africa. Due to the historical, economic, and social constraints, market development in Africa is a progressive process and requires government support through effective policies. This study brings the market, the core of the business activities, to the limelight of entrepreneurial marketing research

in Africa and call for academicians' and practitioners' attention to study market growth paths of early-stage entrepreneurs in Africa. Policymakers need to understand the different challenges and opportunities in growing the market through either market penetration or market exploration strategies since market growth is the binding force

market needs and contributes to identifying new market opportunities. Instead of rigid and prohibitive market-related policies, policymakers in

supportive market-related policies based on early-stage entrepreneurs' growth paths, institutional environments, and product-market conditions. Market-related policies that provide resources and training for effective marketing practices, such as social media promotion and dynamic pricing, can help early-stage entrepreneurs who adopt market

in the existing market. Likewise, for early-stage entrepreneurs who adopt market exploration strategies, market-related policies that protect intellectual properties and foster the market's creativity can boost the vitality of the market exploration

are needed to channel the necessary resources to the early-stage entrepreneurs who face different market growth challenges.

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DR. PARAMITA GUPTA, DR. YULONG MA,

DR. JASMINE YUR-AUSTIN,

FINANCE

<https://doi.org/10.1016/j.ribaf.2021.101598>


management may help explain the variation in the

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 Due to the ongoing pandemic, we reduced the number of study-abroad programs we typically offer. In fall 2021, we ran a program completely virtually in collaboration with three other foreign universities, namely, the Hamburg University of Applied Science from Germany, Universidad de Cantabria Santander and Universidad de Las Palmas de Gran Canaria from Spain. The course was offered under course number CBA 495. We had 20 participants from CSULB, 21 from Hamburg University of Applied Science, and seven in total from the two universities from Spain. Students were placed in mixed teams and each team consists of members from different countries. Students were asked to conduct a research project on “Competitive port clusters in times and beyond exogenous shocks: Implications for the Port of Hamburg (Germany), Port of Los Angeles (USA), Port of Long Beach (USA), Port of Santander (Spain), and Port of Las Palmas (Spain)”. The project provided students an opportunity to analyze current business issues, particularly global supply chain and port operation. We

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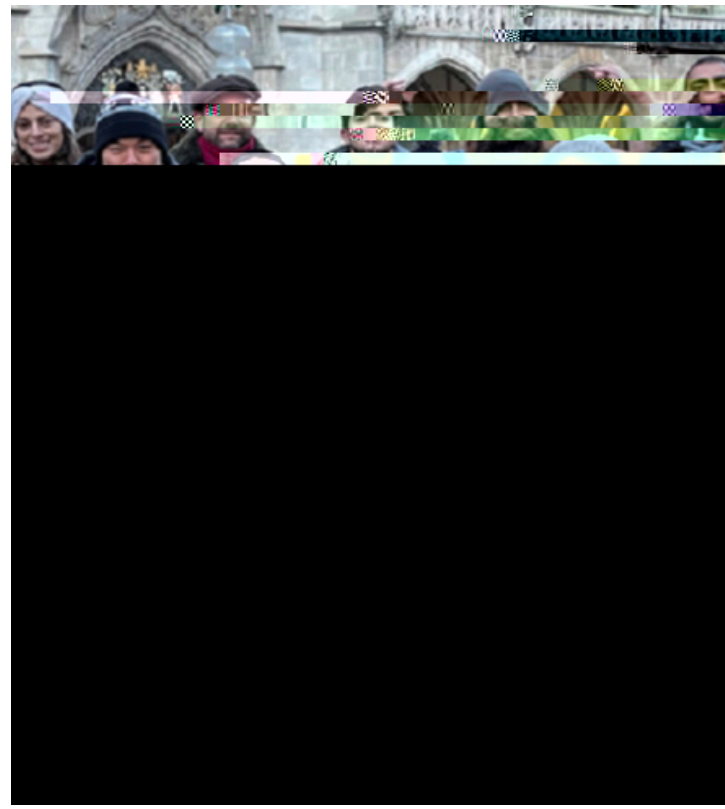
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CAUSE MARKETING

though it knows that this results in untruthful be-

be strategic by overstating donation percentage, whether the regulator is strict or not. As the proportion of unsophisticated consumers increases, the donation proportion decreases in general, and the overstatement level increases when the regulator is lenient and decreases when the regulator is strict. In equilibrium, the regulator is strict if the market size is large, and lenient otherwise.

A survey with consumers supports key modeling assumptions regarding consumers' lack of knowledge of CM laws.



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DR. YU WANG

MARKETING

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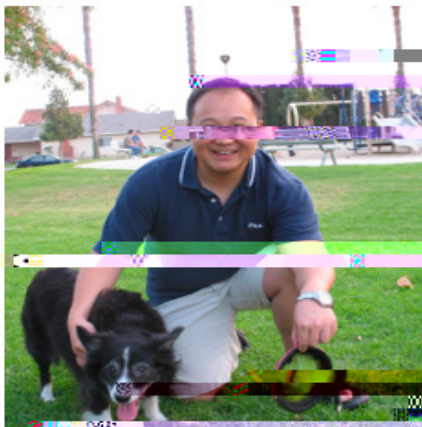


Over the past three decades, a growing number of multinational enterprises (MNEs) have established

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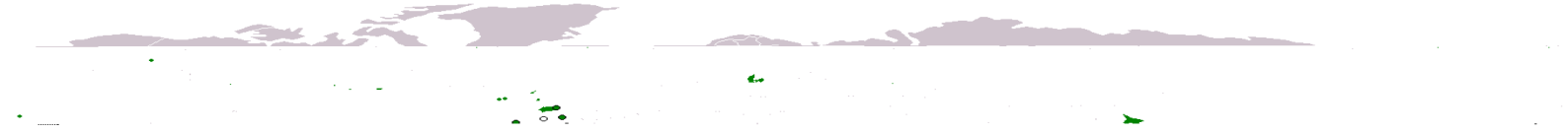
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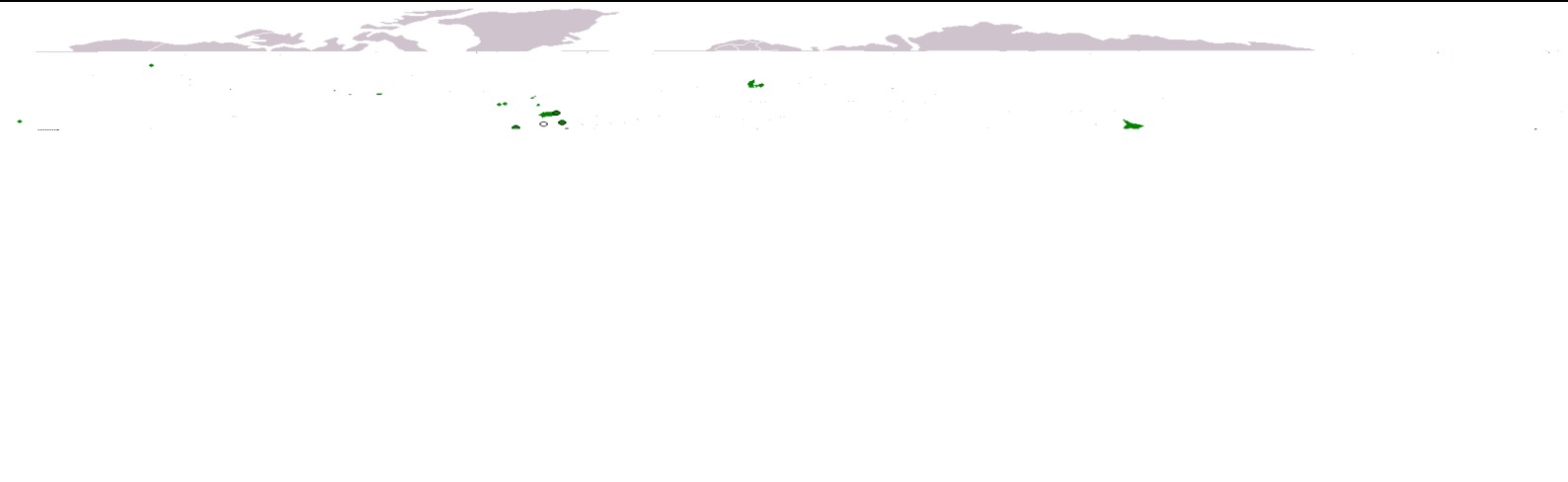
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 DR. SANJIAN WILLIAM ZHANG
 ACCOUNTANCY
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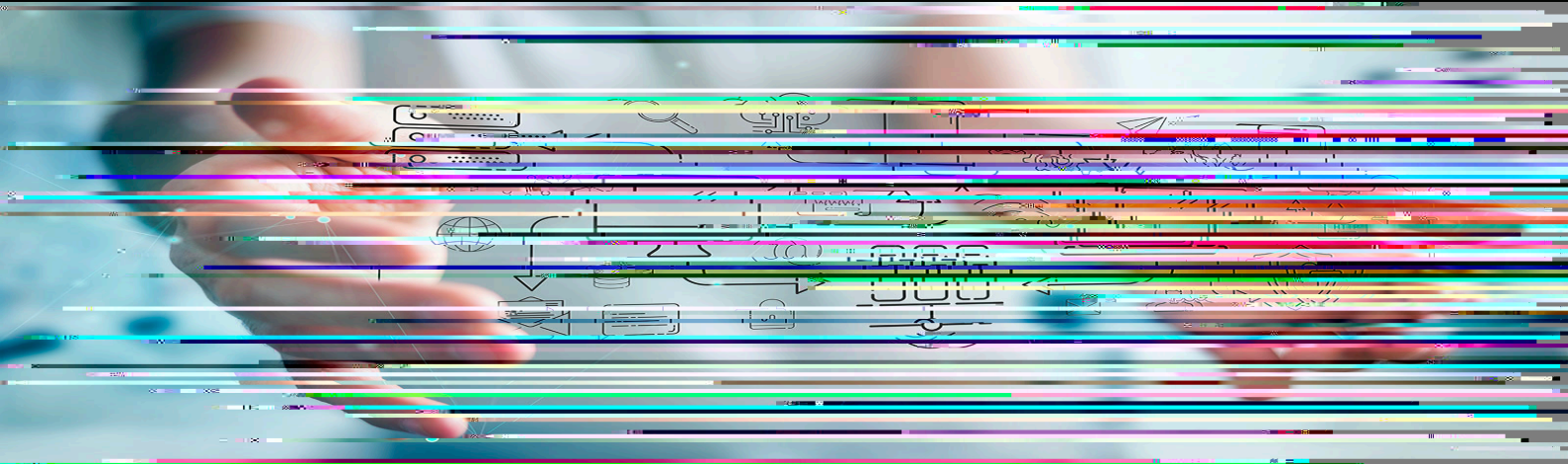
operations in non-OFCs (labeled as non-OFC to 2016. We use three measures to capture the (i) an indicator variable, Offshore, that equals 1 located in an OFC in a given year, and 0 otherwise; (ii) the ratio of subsidiaries in OFCs (OFC_Subsi-diary_Ratio); and (iii) the weighted average of Masciandaro's (2008) offshore attitude index for the host countries of three measures of involvement in OFC operations audit fees after controlling for commonly known audit fee determinants. This result indicates that those with a greater extent of OFC operations pay higher audit fees. We also perform analyses to shed light on whether the auditor-provided tax services affect the OFC–audit fee relation. Our results indicate that the knowledge spillover effect of auditor-provided tax services is weaker for OFC provided tax services are associated with a higher

OFC operations, which is consistent with the litigation risk explanation. We also use available data to establish two new measures, regulatory arbitrage opportunity and secrecy protection level that auditors perceive audit risk to be higher when regulatory arbitrage opportunity is greater and an audit client's foreign operating environment is opaque due to OFC secrecy policies. For all the results above, we perform multiple robustness tests and results are all robust under these additional tests. Our study makes several contributions. First, it extends the literature on the economic consequences of OFC operations. Prior studies have earnings management, tax avoidance, executive compensation, bank loan contracting terms, loan syndicate structure, and management forecasts. Unlike previous studies, our research adopts the auditor's perspective and documents a positive effect of OFC involvement on audit risk and audit fees. Second, our study extends a growing body of literature on how business strategy or location affects a prospector strategy (i.e., rapidly changing their product market mix to be innovative market

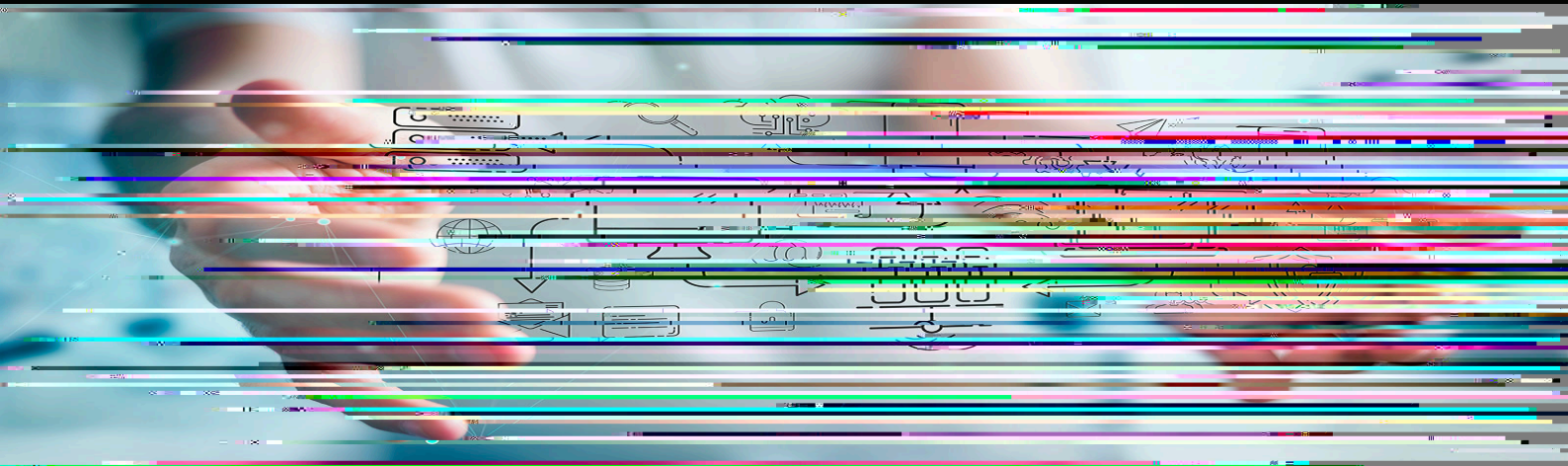


leaders) pay higher audit fees and that internationalization, cross-listing location, and domestic headquarters location affect audit pricing. We

planatory power for audit fees after controlling for business strategy, traditional internationalization measures, such as the “ratio of foreign assets” and “business complexity”, and tax aggressive-



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As the journal continues to grow its quality and recognition in the E-Commerce discipline, it will also help to demonstrate the impact of the College of Business and the California State University Long Beach