

# Schmalenbach Business Review

## **Table of Content (topics)**

#### **Contents**

### <u>Accounting</u>

Arcy, Anne d'

The Degree of Determination of National Accounting Systems - An Empirical Investigation

(sbr – January 2000)

Baetge, Jörg/Heitmann, Christian

Creating a Fuzzy Rule-Based Indicator for the Review of Credit Standing (sbr – October 2000)

Heinhold, Michael/Hüsing, Silke/Pasch, Helmut

Consumption-Based Tax Systems and Investment Neutrality: Does the Corporation Income Tax Depreciation Method Impact Investment Capital Value? (sbr – July 2000)

#### Leuz. Christian

The Development of Voluntary Cash Flow Statements in Germany and the Influence of International Reporting Standards (sbr – April 2000)

#### Pfeiffer, Thomas

Good and Bad News for the Implementation of Shareholder Value Concepts in Decentralized Organisations - A Critical Study Comparing the DCF Method and the EVA Method

(sbr - January 2000)

## Schmidt, Matthias

On the Legitimacy of Accounting Standard Setting by Privately Organised Institutions in Germany and Europe (sbr – April 2002)

Schneeweiß, Christoph/Eichin, Rüdiger Determining Depreciations as a Two-Stage Problem (sbr – April 2001)

Schreiber, Ulrich/Spengel, Christoph/Lammersen, Lothar Measuring the Impact of Taxation on Investment and Financing Decisions (sbr – January 2002) Tuschke, Anja

The Impact of Executive Compensation on the Post-Merger Integration of U.S. and German Firms

(sbr – January 2003)

#### Finance

Bigus, Jochen

Heterogeneous Beliefs, Moral Hazard, and Capital Structure (sbr – April 2003)

Bühler, Wolfgang/Koziol, Christian

Valuation of Convertible Bonds under Sequential Conversion.

(sbr – October 2002)

Burghof, Hans-Peter

Credit and Information in Universal Banking

(sbr – July 2000)

Ewert, Ralf/Schenk, Gerald/Szczesny, Andrea

**Determinants of Bank Lending Performance** 

(sbr – October 2000)

Fabel. Oliver

Severance Pay Rules and Structural Layoff Decisions

(sbr – April 2002)

Friedl, Gunther

Sequential Investment and Time to Build

(sbr – January 2002)

Glaser, Markus/Weber, Martin

Momentum and Turnover: Evidence from the German Stock Market

(sbr – April 2003)

Göx, Robert F.

The Impact of Cost Based Pricing Rules on Capacity Planning under Uncertainty

(sbr – July 2001)

Hofmann, Christian

Using Different Budgeting Procedures to Coordinate Principal-Agent Relationships

(sbr – January 2003)

Kempf, Alexander/Uhrig-Homburg, Marliese

Liquidity and its Impact on Bond Prices

(sbr – January 2000)

Kuhner, Christoph

Financial Rating Agencies: Are They Credible?

(sbr – January 2001)

Maug, Ernst

The Relative Performance Puzzle

(sbr – January 2000)

Peterson, Sandra/Stapleton, Richard C.

The Pricing of Options on Credit-Sensitive Bonds

(sbr – July 2003)

Pirchegger, Barbara

Costs and Benefits from Repricing of Employee Stock Options

(sbr – January 2002)

Pull, Kerstin

Ultimatum Games and Wages: Evidence of an 'Implicit Bargain'?

(sbr – April 2003)

Richter, Frank

Simplified Discounting Rules in Binomial Models

(sbr – July 2001)

Richter, Frank

Simplified Discounting Rules, Variable Growth, and Leverage

(sbr – April 2002)

Richter, Frank/Herrmann, Volker

Pricing With Performance-Controlled Multiples

(sbr – July 2003)

Sapusek, Annemarie

Benchmark-Sensitivity of IPO Long-Run Performance: An Empirical Study for

Germany

(sbr – October 2000)

Schäfer, Dorothea

Outside Collateral, Preserving the Value of Inside Collateral and Sorting

(sbr – October 2001)

Theissen, Erik/Freihube, Thorsten

An Index Is an Index Is an Index?

(sbr – October 2001)

Uhrig-Homburg, Marliese

Valuation of Defaultable Claims - a Survey

(sbr – January 2002)

Welch, Ivo/Wessels, David

The Cross-Sectional Determinants of Corporate Capital Expenditures: A Multinational Comparison

(sbr – April 2000)

Wulff, Christian

The Market Reaction to Stock Splits - Evidence from Germany (sbr – July 2002)

## Marketing

Albers. Sönke/Marks. Ulf

Experiments in Competitive Product Positioning: Actual Behavior versus Nash Solutions

(sbr – July 2001)

Baumgartner, Bernhard

Measuring Changes in Brand Choice Behaviour

(sbr – July 2003)

Gierl, Heribert/Bambauer, Silke

Information Networks as a Safeguard from Opportunism in Industrial Supplier-Buyer-Relations

(sbr – October 2002)

Günther, Thomas/Kriegbaum, Catharina

Brand Valuation and Control: An Empirical Study

(sbr – October 2001)

Herrmann, Andreas/Hahn, Carsten/Johnson, Michael D./Huber, Frank Capturing Customer Heterogeneity using a Finite Mixture PLS Approach

(sbr – July 2002)

Hruschka. Harald

An Artificial Neural Net Attraction Model (ANNAM) to Analyze Market Share Effects of Marketing Instruments

(sbr – January 2001)

Leeflang, Peter/van Heerde, Harald J./Wittink, Dick R.

How Promotions Work: Evolutionary Model Building

(sbr – July 2002)

### Organization, Neo-Institutionalism & Miscellaneous

Albrecht, Thomas

Citation-Preferences in German Business Science

(sbr – October 2002)

### Bresser, Rudi K. F./Millonig, Klemens

Institutional Capital: Competitive Advantage in Light of the New Institutionalism in Organization Theory (sbr – July 2003)

Bühner, Rolf

Governance Costs, Determinants, and Size of Corporate Headquarters (sbr – April 2000)

#### Dietl, Helmut/Waller, Peter

Competing with Mr. Postman: Business Strategies, Industry Structure, and Competitive Prices in Liberalized Letter Markets (sbr – April 2002)

#### Feldmann, Valerie

Competitive Strategy for Media Companies in the Mobile Internet (sbr – October 2002)

#### Fink, Dietmar

A Life Cycle Approach to Management Fashion: An Investigation of Management Concepts in the Context of Competitive Strategy (sbr – January 2003)

## Franck, Egon/Schönfelder, Bruno

On the Role of Competition in Higher Education - Uses and Abuses of the Economic Metaphor

(sbr – July 2000)

#### Grund, Christian

Do Firms Pay for Perceived Risks at Work? (sbr – July 2001)

Güth, Werner/Königstein, Manfred/Kovács, Judit/Zala-Mezo Fairness within Firms: The Case of One Principal and Multiple Agents (sbr – April 2001)

#### Harhoff. Dietmar

R&D Spillovers, Technological Proximity, and Productivity Growth - Evidence from German Panel Data (sbr – July 2000)

Henkel, Joachim
The Risk-Return Fallacy
(sbr – October 2000)

Kräkel, Matthias
Withholding of Knowledge in Organizations
(sbr – July 2002)

Leker, Jens

Reorientation in a Competitive Environment: A Typology of Strategic Change (sbr – January 2001)

Moxter, Adolf

Karl Hax: His Work and Life as We See it Today

(sbr – October 2001)

Oesterle, Michael-Jörg/Fisch, Jan Hendrik

Exploring the Globalization of German MNCs with the Complex Spread and Diversity Measure

(sbr - January 2003)

Schäffer, Utz/Willauer, Bianca

Strategic Planning as a Learning Process

(sbr – April 2003)

Schwalbach, Joachim

Strategic Change, Multi-Task Managers and Executive Compensation

(sbr – April 2001)

Skiera, Bernd/Olderog, Torsten

The Benefits of Bundling Strategies

(sbr – April 2000)

Wolf, Joachim/Egelhoff, William G.

Strategy and Structure: Towards an Extension of Theory and an Integration of the

Research on National and International Firms

(sbr – April 2001)

#### **Book Reviews**

Boos. Leo/Jacquemart. Charlotte

March, James G./Heath, Chip

A Primer on Decision Making: How Decisions Happen

(sbr – January 2000)

Busse von Colbe, Walther

Walton, Peter/Haller, Axel/Raffournier, Bernard

International Accounting

(sbr - April 2000)

Faßnacht, Martin

Henning-Thurau, Thorsten/Hansen, Ursula

Relationship Marketing: Gaining Competitive Advantage Through Customer

Satisfaction and Customer Retention

(sbr – January 2001)

Friedl. Gunther

Copeland, Tom/Antikarov, Vladimir

Real Options. A Practitioner's Guide (sbr – April 2002)

Gabor, Günther

Kaplan, R.S./Norton, D.P.

The Strategy-Focused Organization – How Balanced Scorecard Companies Thrive in the Business Environment

(sbr – July 2001)

Gruber, Marc

McGrath, Rita Gunther/McMillan, Ian

The Entrepreneurial Mindset: Strategies for Continuously Creating Oppotunity in an Age of Uncertainty

(abr. October 2003)

(sbr – October 2002)

Hanssmann, Friedrich Schneeweiß, Christoph Hierarchies in Distributed Decision Making (sbr – July 2000)

Haring, Nikolai

Christensen, John A./Demski, Joel S. Accounting Theory. An Information Content Perspective (sbr – April 2003)

Henkel, Joachim Hanson, Ward Principles of Internet Marketing (sbr – April 2001)

Ivens, Björn Sven Hunt, Shelby D.

General Theory of Competition: Resources, Competences, Productivity, Economic Growth, Sage Publications, Thousand Oaks (sbr – January 2002)

*Marten, Kai-Uwe* Ebbers. Gabi

A Comparative Analysis of Regulatory Strategies in Accounting and their Impact on Corporate Compliance

(sbr – July 2002)

Schmidt, Reinhard H.
Baron, James N./Kreps, David M.

Strategic Human Ressources: Frameworks for General Managers

(sbr – October 2000)

Wagenhofer, Alfred

Lev, Baruch

Intangibles: Management, Measurement, and Reporting

(sbr – October 2001)

Wenz, Martin Amann, Robert German Tax Guide (sbr – January 2003)

Wenz, Martin
Endres, Dieter/Möller, Marius
Unternehmensbesteuerung in Deutschland/Corporate Taxation in Germany (sbr – July 2003)

## sbr- Special Issues

## sbr-special issue #1

Gebhardt, Günter/Franke, Günter/Krahnen, Jan Pieter (Eds.):

German Financial Markets and Institutions: Selected Studies, Dusseldorf, Frankfurt 2002.