FROM THE EDITOR'S DESK

For many Multinational Corporations (MNCs), the corporate income tax rates of the countries in which they operate are major considerations. HAROLDENE WUNDER looks at the changing tax policies in fourteen countries and their impact on multinational financial management decisions.

Career motivation and commitment have attracted renewed interest. Utilizing data from a large aerospace firm, ALBERT KING and KIMI KING shed insight into motivation patterns formation and affective career commitment.

In team decision making, management faces certain key analyses: Does exposure to differing viewpoints improve decision making? Is the diversity of the team more important than the process? **ED BUKSZAR** examines these issues in a hindsight bias, debiasing experiment.

Employees often use cutoff scores to ascertain whether applicants meet minimum standards. ZVI DREZNER, GEORGE WESOLOWSKY and WILLI WEISER demonstrate a procedure for setting multiple cutoff scores that is arguably more cost-effective and accurate than the subjective methods currently used.

Six-Sigma Quality has become a popular tool in the management process of quality control. Although usually associated with large-scale production systems, MUSTAFA YILMAZ and SANGIT CHATTERJEE illustrate its application to small businesses that are actively striving for growth.

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