
Preface

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Biographical notes: Hamdan Sulaiman Al-Fazari is an Associate Professor of Management. He holds MBA in Aerospace Management from Toulouse Business School in France, and a PhD from National Institute for Applied Sciences (INSA), Toulouse, France. He joined Sohar University in 2013 and was appointed as its Pro-Vice Chancellor (Resources), was subsequently promoted to Deputy Vice Chancellor (Resources) in 2018, and was appointed as the Vice Chancellor on 1st January, 2022. He was formerly a career officer in the Engineering Branch of the Royal Air Force of Oman. He has wide experience in education and academic leadership. He has a good record of teaching, research, community service, program and projects reviews and assessment, PhD and Masters supervision. He has been a member of a number of professional bodies and chair of many committees at university, national and international level. In addition, he has an international networking with many universities, research laboratories and Higher Education Institutions across Oman and abroad.

This special issue consists of six papers, predominantly written by authors from different academic institutions across the world, covering a range of interesting topics on taxation, entrepreneurship, innovation, ethics, gender issues, and branding. With their academic expertise and wide networking, the authors affiliated with universities across Qatar, Oman, Bahrain, Egypt, USA, and Kuwait have made significant contributions to the understanding of various topics that are important from the perspective of contemporary world.

The first paper, entitled ‘Japanese multinational corporations and corporate tax change’, by Shaif Jarallah, Ben Ammar Mouldi and Osama Al-Kwafi, explores the influence of recent changes in Japanese tax policies on Japanese corporations’ income-shifting activities and vouches for aggressive transfer pricing and the transferring of domestic income overseas. This Japanese study uses a pooled sample of 460 foreign affiliates and a two-stage least squares random estimate technique to investigate the level of income-shifting behaviour before and after the taxation reform. This research paper brings interesting findings on the characteristics that support intra-firm trade among listed Japanese non-financial multinational businesses, as well as their income-shifting behaviour in response to varied taxation regulations in various countries.

The second paper, entitled ‘Building marketing intelligence capability with the internet of things for competitiveness: empirical evidence of selected retail companies in Oman’, by Ahmed Abubakar and Haim Hilman Abdullah, addresses the building of marketing intelligence with Internet of Things (IoT) capabilities for competitive advantage. The IoT can perceive the physical world, detect and record changes, and respond accordingly. Companies with strong IoT capabilities can restructure and adapt

their marketing intelligence skills to stay competitive. Using survey data from 258 respondents of retail organisations across Oman, structural equation modelling was performed to evaluate the hypothesis. The results showed that IoT capability is positively linked to marketing intelligence. It has been established that IoT capability is required for marketing intelligence in retail companies across Oman. The belief is that retailers should use the IoT to increase their marketing intelligence and so get a competitive advantage.

The third paper, entitled 'Relevance of DOI and TOE for assessing FinTech adoption by banks: comparative analysis between Egypt and Bahrain', by Nada Megahed, Dina Al-Kayaly and Ameena Al-Hadad, presents a comparative analysis of the Diffusion of Innovation (DOI) theory and the Technology-Organisation-Environment (TOE) framework for assessing FinTech adoption by banks across Egypt and Bahrain. The paper presents an effective case of digital transformation and technological advances that have recently emerged in the global financial industry, particularly in the banking sector. The paper presents a conceptual model for FinTech adoption by retail banks across Bahrain and Egypt that is based on the TOE framework and the DOI theory. This exploratory study, which uses a sample of 305 senior and mid-career bank employees, identifies the underlying relationships between variables and proposes two versions of FinTech adoption models.

The fourth paper, entitled 'Examining perceptions of American and Omani university students towards ethical behaviour of entrepreneurs and business managers', by Suhail M. Ghouse, John H. Batchelor, Dennis Barber III and Areej Alhouli, examines the perceptions of American and Omani university students on ethical conduct, particularly of managers' and entrepreneurs' ethical behaviour. The comparison reveals interesting insights. Both Omani and American students regard entrepreneurs as more ethical in decision-making than managers, with no significant gender differences, although the American students reveal a higher intensity in their perception. The study contributes to the literature by bringing the Arab context into the study of perceptions of ethical behaviour and explores how these perceptions vary across gender, culture, institutions, and the young generations.

The fifth paper, entitled 'Stigmatised minorities: an explorative study into the challenges of Muslim women entrepreneurs', by Dina M. Abdelzaher, Faiza Zalila, and Nora N. Ramadan, explores the challenges faced by Muslim women entrepreneurs across Egypt. The case study method was used to conduct in-depth interviews with 11 Muslim female entrepreneurs across Egypt. Basing the study on the stigmatised immigrant groups who are foreign-born, the study brings interesting arguments on the difficulty they face in starting their businesses. The study shares key insights on how these entrepreneurs need to find an effective business strategy that is based on the accurate mix of social and financial resources, particularly when they are negatively portrayed in media and political dialogues.

The sixth and last paper, entitled 'The mediation role of brand trust and satisfaction between brand image and loyalty', by Hamid Mahmood Gelaidan, Hashed Ahmad Mabkhot, and Osama S. Al-Kwafi, empirically investigates the influence of brand images on brand loyalty over brand satisfaction and brand trust in Malaysian automobile brands. Using a quantitative approach applied over a dataset of responses from 330 customers, the study tests some interesting hypotheses on brand loyalty using structural equation modelling. The study also reveals the mediating role of brand trust and satisfaction on brand loyalty, particularly in the Malaysian context and local brands. The study also

makes some recommendations for the automotive industry on establishing and improving client loyalty.

Altogether, these six papers bring several important insights in the areas of their studies that could be helpful for government, business, and regulatory organisations across the world. The findings on the taxation system and repatriation are important for the performance of Japanese firms. Likewise, the governments across the Middle East would benefit from Fintech adoption towards building the technological and environmental infrastructure. At the same time, issues such as ethical and social behaviour and elimination of stigma are important for every country to create a just and trustworthy business environment where entrepreneurial and other business activities could thrive. Last but not the least, the branding of government, non-government, and business ventures is crucial for cultivating satisfied, trusting, and loyal customers, this is what we could generalise from the study on the automotive sector.

All these studies identify some limitations and directions for future research. Future researchers can build on these research studies. The topics such as localisation policies, the state of HRM, entrepreneurial innovation, post-oil economy, sustainability, use and impact of social media, middle-class consumers, etc., could be explored to yield comprehensive and practical insights on the issues of contemporary business research interests on the global stage.