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From the Editor - Birth and death in the Universe

Southern Sculptor Galaxy

Shiny NGC 253 Galaxy, or the Sculptor Galaxy lies a mere 10 million light-years away. About 70 thousand light-years across, NGC 253 is the largest member of the Sculptor Group of Galaxies, the nearest to our own Local Group of Galaxies. In addition to its spiral dust lanes, tendrils of dust seem to be rising from a galactic disk laced with young star clusters and star forming regions. The high dust content accompanies frantic star formation, giving NGC 253 the designation of a starburst galaxy. NGC 253 is also known to be a strong source of high-energy x-rays and gamma rays, likely due to massive black holes near the galaxy's center.

Ending its 20 year, 7.9-billion-kilometre voyage of discovery Cassini has crashed into Saturn this month, after spending its final months diving in and out of Saturn's rings.

For the past 13 years, the Cassini probe has been a lone explorer in the system of Saturn - making discoveries about the planet and its moons. This death on Saturn itself was chosen to prevent any potential contamination of Saturn's moons - which have the conditions for possible life. Of course such crashes of artefacts emanating from intelligent life and universe built artefacts, such as comets and meteorites may be the universe's method of seeding life in its vast reaches.

Cassini detected an organic molecule, vinyl cyanide, on Titan. This was confirmed earlier this year by the Atacama Large Millimeter Array radio telescope in Chile. Coupled with the liquid habitat, the presence of this molecule suggests Titan has the ingredients suitable for the formation of cell-like membranes vital for life - albeit not life as we know it. Scientists are keen to learn more about the moon Enceladus. The discovery of plumes of icy water that jet from the surface of the moon, show the global salty ocean beneath it.

Cassini took its last shots of the hexagon at Saturn's north pole. Measuring 30,000 kilometres across, this weather pattern is made up of flowing air currents, produced when solar radiation hits the atmosphere. Astronomers have been studying the swirling vortex at its centre to get a better understanding of how hurricanes on Earth originate.

Meanwhile in the Southern Sculptor galaxy Australian astronomers have discovered the birth of new stars. The Sculptor Galaxy is currently forming stars at a rate of five solar masses each year, which is many times faster than our own Milky Way. The Sculptor Galaxy has an enormous halo of gas, dust and stars, which had not been observed before at frequencies below 300 MHz. The halo originates from galactic "fountains" caused by star formation in the disk and a super-wind coming from the galaxy's core.

The study used data from the 'GaLactic and Extragalactic All-sky MWA', or 'GLEAM' survey, which was observed by the Murchison Widefield Array (MWA) radio telescope located in remote Western Australia. The GLEAM survey could see radio emission from electrons accelerated by supernova explosions spiralling in magnetic fields, and absorption by dense electron-ion plasma clouds.

The MWA is a precursor to the Square Kilometre Array (SKA) radio telescope, part of which will be built in Western Australia in the next decade. The Square Kilometre Array (SKA), which will be constructed in Australia and South Africa over the next several years, will observe the transformation in the young universe that followed the formation of the first generation of stars and test Einstein's theory of relativity. Large-scale surveys of stars and galaxies will help us discover how elements are produced and recycled through galaxies to enrich the universe. The revolutionary sensitivity of the GMT will also be used to understand the properties of ancient stars born at the dawn of the universe.

In the coming decade, astronomers will also learn how galaxies evolve across cosmic time through new coordinated Australian-led surveys using the Australian SKA Pathfinder, the Australian Astronomical Observatory and next-generation optical telescopes. On the largest scales, dark matter and dark energy which comprises more than 95% of the universe, and yet its nature is still unknown. Australian astronomers will use next-generation optical telescopes to measure the growth of the universe and probe the unknown nature of dark matter and dark energy.

The long-anticipated detection of gravitational waves will also open a window into the most extreme environments in the universe. The hope is that gravitational waves generated by the collision of black holes will help us better understand the behaviour of matter and gravity at extreme densities.

Closer to home, the processes by which interstellar gas is turned into stars and solar systems are core to understanding our very existence. Astronomy is traditionally a vehicle for attracting students into science, technology, engineering and mathematics (STEM).

Such astronomical discoveries represent the joy of human discovery and allow us to focus on the important detail of life and will help us move to the next stage of civilisation whatever that will be.

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Discourse Analysis:
An Emerging Trend in Corporate Narrative Research

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Abstract

These days, corporate narrative is gaining immense attention from accounting researchers. Corporate narratives are found in different communication media such as annual reports, web sites, sustainability reports and integrated reports. Over the years, both qualitative and quantitative content analyses have remained the most popular research methods for analysing corporate narratives. However, recently, another method, discourse analysis, is gaining the attention of researchers. It is said that in many ways, this method facilitates a more in-depth analysis of the corporate narratives. This paper gives an overview of this method and highlights how this method can be applied in corporate narratives research.

Key words: Corporate reporting, discourse analysis

1. Introduction

Corporate reporting has passed through several stages over the years. Though in the past, companies used to communicate mainly through annual reports, now we see the use of other communication media such as corporate web sites, sustainability reports and integrated reports. These days, other than reporting on financial matters, companies are producing reports on issues such as sustainability, corporate governance, intellectual capital, human resources and others. In many cases, these reports are not prepared only by using traditional accounting methods, i.e., through numerical figures and calculations. In most of the cases, while reporting on these issues, companies use narratives and visuals to convince the readers. That means, companies mainly use language and some pictorial presentations such as graphs, photos and charts. We can see the presence of these narratives in some parts of annual reports. Also we can see massive use of these in their websites, sustainability reports and integrated reports.

Over the years, the content of these narratives has drawn the attention of accounting researchers and several studies have been conducted on these. At the moment, corporate narrative research can be considered as one of the most popular types of accounting research. Merkl-Davies et al. (2014, p. 1) described corporate narrative research as: "research from any discipline which either focuses on corporate narrative reporting as a phenomenon of study (i.e., focus is on the activity of corporate narrative reporting) or which uses corporate narrative documents as a means of studying a variety of organizational phenomena".

For many years, content analysis has remained the most popular research method in corporate narratives research (see Grosser and Moon, 2008; Hossain, Ahmad and Siraj, 2016; Prado-Lorenzo et al., 2009; Haque and Deegan, 2010; Belal et al., 2010; Abhayawansa and Azim, 2014). Through content analysis, the authors mainly highlighted on the quantity and quality of disclosure. More specifically, the content analysis studies focused on 'what' is disclosed on a particular issue (Haji and Hossain, 2016). However, in recent years, corporate narrative researchers highlighted the need for going one step ahead.

They emphasized that rather than focusing only on 'what' is disclosed, the future studies should also focus on 'how' a particular issue is disclosed. As corporate narratives contain language and visual presentations, focusing only on 'what' is disclosed may not be helpful to get an in-depth idea about the issue. The nature of language and visuals, in many ways, are not properly highlighted through content analysis. For that reason, an in-depth language/presentation based analysis is needed. Authors such as Jonall and Rimmel (2010), Beelitz and Merkl-Davies (2012), Craig and Brennan (2012), Higgins and Walker (2012), Tregidga, Milne and Lehman (2012) and Scharf and Fernandes (2013) encouraged the researchers to conduct meaning-oriented and language-based analysis of corporate narratives to get a deeper picture of the nature of disclosure. This language based analysis can be done through Discourse Analysis (DA).

This paper gives a general overview of discourse analysis in corporate narrative research. The next section of the article presents a short discussion on content analysis. Then the discourse analysis method is introduced. Here, a special branch of discourse analysis – Critical Discourse Analysis (CDA) is also introduced. Then some prior corporate narrative studies that used discourse analysis are highlighted. Lastly, the conclusion was drawn by highlighting the importance of discourse analysis in corporate narrative research.

2. Content Analysis

It was mentioned earlier that content analysis is the most popular research method in corporate narrative research. Berg and Lune (2012, p. 349) defined content analysis as "a careful, detailed systematic examination and interpretation of a particular body of material in an effort to identify patterns, themes, biases and meanings". The definition of Nuendorf (2002) can be helpful for a better understanding of what is content analysis. Nuendorf (2002, p. 1) defines content analysis as "the systematic, objective, quantitative analysis of message characteristics. It includes a careful examination of human interactions; the analysis of character portrayals of TV commercials, films, and novels; the computer-driven investigation of word usage in news releases and political speeches and so much more". Content analysis involves a systematic analysis of texts, identification of the characteristics of the texts and drawing inferences (Clatworthy and Jones, 2001; Merkl-Davies et al. 2014). It can be said that the most analysed materials in the case of corporate narrative research are annual reports, sustainability reports and web sites. Though Nuendorf (2002) introduced content analysis as a quantitative technique (positivistic), some other experts such as Crowther and Lancaster (2002) and Merkl-Davies et al. (2014) emphasized that it can be qualitative (interpretative or critical) also.

However, the main element of analysis in content analysis is text and language. In content analysis it is believed that language is a 'route to external or internal events' and language 'mirrors' the 'social reality' (Merkl-Davies et al. 2014). That means, in content analysis, the researcher believes that social reality is reflected in the language of a text (Hossain, 2017). Thus, content analysis takes a "representational view" of language (Merkl-Davies et al., 2017; Hossain, 2017) and

focuses mainly on 'what' is disclosed. This is the main difference between content analysis and discourse analysis.

Discourse analysis, rather than following a "representational view" goes for a "constructivist approach" (Hossain, 2017). Discourse analysts believe that language is used in a particular context and can be used to 'construct' (rather than 'mirror') a particular reality. That is why, rather than just focusing on 'what' reality is mirrored in the language of the text, a discourse analyst focuses on 'how' certain reality was constructed by the language. The next section describes discourse analysis in detail.

3. Discourse Analysis (DA) and Critical Discourse Analysis (CDA)

Before discussing what discourse analysis is, it is important to know what is meant by the term 'discourse'. According to van Dijk (1990, p. 164), discourse represents "text in context". That means, discourse analysis is the analysis of texts in relation to the context. According to Howitt and Cramer (2011, p. 360): "Discourse is how language operates in real life communicative events. Discourse analysis involves the analysis of speech, text and conversation so its concerns are with analyses beyond the level of sentence". A discourse analyst believes that through language a particular reality can be constructed by highlighting the communicator's own ideology (Merkl-Davies and Koller, 2012; Hossain, 2017). The task of a discourse analyst is to 'deconstruct' this 'constructed' reality.

There are two ways to conduct discourse analysis. It can be done either from a linguistic perspective or a sociological perspective (Widdowson, 2007). As corporate narratives are prepared in a socio-economic context, corporate narrative research is mostly conducted from a sociological perspective. Moreover, in most cases, discourse analysis is qualitative in nature. That is why this is done either from an interpretative or a critical perspective.

3.1. Critical Discourse Analysis (CDA): A Tool for Analysing Power Relations in Corporate Narratives

One of the most popular branches of discourse analysis is called Critical Discourse Analysis (CDA). This type of discourse analysis is conducted from a critical perspective and analyses the texts from a social point of view.

It was mentioned earlier that Discourse Analysis is mostly qualitative in nature. Most of the researchers follow either an interpretative or a critical perspective. CDA is conducted from a critical perspective and deals with the 'domination' created through discourse. Before discussing CDA in detail, it is important to introduce the basic idea of the critical perspective.

Critical perspective is a research paradigm that mainly originated from the works of authors such as Karl Marx, Theodor Adorno and others (Neuman, 2000; Hossain, 2017). Critical theories were mainly developed by the scholars in Frankfurt School School (Neuman, 2000). The main themes of theoretical perspective are the inequality and domination existing in

society and thus, critical theorists focus on the 'contradictions' and 'exploitations' existing in society (Cavana et al., 2000; Hossain, 2017). Critical theorists evaluate the taken for granted ideologies created by the dominant groups of the society and call for social transformation (Alvesson and Deetz, 2000). Thus, they try to expose the prevailing hidden realities and myths (Hossain, 2017). Critical theorists believe that in our society, in many cases there exists "surface illusion" (Cavana et al., 2000) that creates a problem in understanding reality. They emphasize on the fact that there exist 'dominating' and 'dominated' groups in society and the dominated (less powerful) groups are exploited by the dominating (powerful) groups. In many cases, dominated groups have the power to construct and control the reality and by doing so they try to fulfill their own interest (Hossain, 2017). Research from the critical perspective serves the following purposes (Henn et al, 2006):

1. Emphasizing on inequality, injustice and exploitation.

2. Pinpointing the issue of distressed and marginalized groups in the society, and

3. Encouraging social transformation.

Thus, a Critical Discourse Analyst works as an advocate of the dominated or less powerful group by 'deconstructing' the 'constructed' reality (Hossain, 2017). According to Batstone (1995, p. 198-199): "Critical Discourse Analysts seek to reveal how texts are constructed so that particular (and potentially indoctrinating) perspectives can be expressed delicately and covertly; because they are covert, they are elusive of direct challenge, facilitating what Kress calls the "retreat into mystification and impersonality". In a way, CDA is an attempt to 'uncover' the surface illusion that is created through the language by any powerful group in the society.

CDA can be regarded as an important method in case of corporate narratives research because over the years several authors have highlighted the corporations around the world as power seekers (Bowen, 1953; Bottomore, 1993; Bakan, 2004; Beder, 2005; Hartley, 2008; Fleming & Zygidopoulos, 2009). According to Bowen (1953), corporations exercise their powers in many ways as these days capitalism has become a crucial force in the world economy. Business people as well as corporations (represented by those people), in many ways, have become an 'elite' group (Hossain, 2017) and thus possess power. They have money and resources. They are income generators. Also, they have a good control over media (Bowen, 1953). By using their power, the corporations try to "create a myth that they are natural guardians of the society and they work for its interest" (Hossain, 2017, p. 13). Corporations attempt to establish a control over the society and they can be characterized as constant power seekers (Bakan, 2004; Fleming & Zygidopoulos, 2009; Hossain, 2017). Over several years, many social activists have raised their concern about this growing dominance of the corporations over the society (Fleming & Zygidopoulos, 2009; Hossain, 2007) and called for a 'check and balance' for this power (United Nations, 2004).

Over the years, accounting researchers who conduct their studies from critical perspective, have blamed accounting as a discipline for its continuous support to uphold capitalistic

spirit (Jacob, 2011; Higgins and Walker, 2012; Sikka, 2013; Boyce and Greer, 2013). This role of accounting acts as an obstacle in the way of human emancipation (Hossain, 2017). This also helps in the sustenance of corporate power and gaining control over the society. In many ways, accounting discourses and corporate narratives help in justifying the activities of corporations in the society. For example, according to Sikka (2013), accounting highlights the discourses such as profit maximization and cost control in a positive manner. Cost minimization can be a result of low tax payment and low labor cost. Though through highlighting issues such as profit maximization and cost control in the accounting reports the companies can convince the shareholders, these issues (profit maximization and cost control) might have negative effects on the society. If less tax is paid, the government gets less money for the social welfare activities. If less wages are paid to the labors, their life standard becomes low. Thus, accounting discourses may help in creating inequality and injustice in the society.

Though over the past few decades, corporations are also reporting on their social performances, in many ways, these reports have also became tools of manipulation. As these reports are mostly presented in a narrative form, they contain language. Language can be regarded as a tool that helps in gaining power and control (Fairclough, 1989). Ghannam (2011, p. 22) mentions: "Language is a powerful tool which can be used to manipulate people. There is always different ways to say the same thing". By using the language in a strategic manner in the narratives, the companies try to inject their own ideologies in the minds of the readers (Hossain, 2017).

The critical discourse analysts, by focusing on this issue, attempt to highlight the probable hidden agenda behind the presented language of the powerful group of the society. According to Higgins and Walker (2012), language may help in creating a state of hegemony. Through language, people can be influenced and are encouraged to take some ideologies as 'right' and 'acceptable' (Hossain, 2017). That is why, by conducting CDA on the languages of corporate narratives, the researchers mainly try to 'deconstruct' the ideologies that were 'constructed' through the language by the companies. A critical discourse analyst should examine the 'taken for granted' ideas and highlight the power relations hidden in the language (Leppanen, 2012, p. 23).

3.2. Fairclough's Framework for Critical Discourse Analysis

There is no hard and fast rule to conduct CDA (Tonkiss, 2012). However, some famous discourse analysts have given some frameworks that can be used while conducting CDA. The framework proposed by Fairclough (1989; 1995) was considered as appropriate by authors such as Beelitz and Merkl-Davies (2012), Scharf and Fernandes (2013) and Hossain (2017). In this section, Fairclough's three stage model of CDA is discussed. This model is also known as dialectic-relational approach.

According to Fairclough (1995), texts should be analysed from the perspectives of socio-cultural practices. According to him, use of language is a kind of communicative event and this use

of language has three dimensions (Merkl-Davies, Brennan and Vourvachis, 2014):

(1) The text. It covers the linguistic characteristics of the communicative event;

(2) The discursive practice. It involves the way the texts are produced and consumed; and

(3) The wider social practice. According to Merkl-Davies et al. (2014, p. 34), this dimension emphasizes "whether the discourse reproduces or restructures the existing order and what consequences this has for the wider practice".

Basing on these three dimensions of communicative events, Fairclough (1989) suggests to analyse texts in three levels:

Level 1: Text analysis:

This level of CDA is also called micro-level analysis. Here, the linguistic features of the texts are analysed. The main topics of analysis include the areas such as (Scharf and Fernandes, 2013): (1) the characteristics of the texts, (2) the communication strategies, (3) the construction of thoughts, (4) text-image cohesion, (5) the pattern of presentation, and (6) the cultural meanings of words. At this level only the characteristics of the texts are analysed.

Level 2: Process Analysis

This level of analysis is also known as the meso-level analysis. In the first level, the characteristics of the texts are analysed. Now, at this second level, these texts are analysed in terms of their production and consumption process. The producers and the consumers of the texts are identified and inferences are drawn according to the relationship existing between them. For example, in case of corporate narratives, corporate management is the producer of the texts and different types of stakeholders are the consumers. So, process analysis should be done by keeping the relationship between the corporate management and the stakeholders in mind.

Level 3: Social Analysis

This level of analysis is also called macro-level analysis as here the analysis is done from the wider social context. Here, "objective of analysis is to explain why social actors, events and organizations are represented and arguments are constructed in a specific way" (Beelitz and Merkl-Davies, 2012, p. 105). The analyst should take into consideration the social, economic, political and historical context while analysing the texts (Merkl-Davies and Koller, 2012).

3.3. How to Conduct Discourse Analysis?

It needs to be mentioned here that discourse analysis involves in-depth analysis of text. This can be done in two ways (Widdowson, 2007). Firstly, it can be done from a linguistic perspective. That means, the grammatical and linguistic aspects get importance here. Secondly, it can be conducted from a sociological perspective. Here, it is thought that meanings are 'socially constructed' and the way language is used is a kind of social practice (Widdowson, 2007). However, whatever approach the researcher takes, there is no strict rule that needs to be followed in discourse analysis (Tonkiss, 2012).

The researcher needs to collect the relevant texts to be analysed and prepare a corpus. In discourse analysis, corpus is a systematic and organized collection of relevant texts (Wodak and Krzyzanowski, 2008). The researcher then analyses that collection of texts according to the analytical framework that he/she wants to apply.

In case of sample size, it is suggested that smaller sample is preferable. According to authors such as Potter and Wetherell (1987) and Bondarouk and Ruel (2004), sample size is not a very important issue in discourse analysis. According to them, a large sample size may make the analysis unmanageable (Hossain, 2017). Even a smaller sample can have huge variation in linguistic pattern (Bondarouk and Ruel, 2004).

The following section contains summaries of some prior corporate narrative studies that conducted discourse analysis.

4. Prior Studies that Conducted Discourse Analysis of Corporate Narratives

It was mentioned earlier that the most popular method in corporate narrative research has been content analysis. Very few studies conducted discourse analysis of the corporate narratives. Again, these few discourse analysis based studies mostly concentrated on the social and environmental reports of the companies. There exist few studies that conducted discourse analysis of other corporate narratives.

4.1. Studies that Analysed the Discourses in Corporate Social Responsibility (CSR) related Reports

The study of Bardelli and Pastore (2006) can be considered as one of the earliest studies that examined the discourses of corporate social responsibility in the annual reports of 10 French companies. The authors concluded that wage-labor relationship came up as the major discourse in these annual reports. The authors also found that the CSR reporting practices of these companies are heterogeneous in nature.

The study of Yusoff and Lehman (2009) is related to corporate environmental reporting. The study is based on semiotic analysis. The authors made an attempt to understand "the corporate motives and intention of environmental reporting practices" (Yusoff and Lehman, 2009, p. 226). By analysing the "tones, orientations and patterns" (Yusoff and Lehman, 2009, p. 226) of environmental reports of Malaysian and Australian companies the authors concluded that "environmental information is a strategic mechanism used towards enhancing good corporate reputation" (Yusoff and Lehman, 2009, p. 226).

Ocler (2009) also concentrated on the discourses in corporate social responsibility reports of four big French companies. The author concluded that CSR discourses are used to gain competitive advantages.

The study of Itanen (2011) was based on CSR reports of ten multinational companies in Europe. The author found that three dominant types of discourses prevail in these reports. These are: (a) Business discourses that highlight the business related CSR activities; (b) Caring discourses that help in highlighting that the company is caring towards the society; and, (c) Sharing discourses that help in communicating the company's CSR related activities that are conducted in collaboration with other agencies.

Scharf and Fernandes (2012)'s study was based on a Brazilian bank's CSR (mostly environment related matters) advertising. The authors conducted a CDA by using Fairclough's three level analysis framework. According to the authors, this sample bank used CSR related advertising in order to create brand awareness.

Higgins and Walker (2012) analysed the rhetorical expressions in the environmental reports of three companies in New Zealand. The authors concluded that the sample companies preferred to remain in a 'middle ground' in communicating their activities related to social responsibility. In this way they tried to portray themselves as reasonable and trustworthy.

The study of Hrasky (2012) focused on the visuals in sustainability reporting of 200 big Australian companies. The author analysed how visuals such as graphs and photographs can create an impact on the minds of the readers. The author concluded that these visuals in the sustainability reports are rhetorical in nature. This kind of expression/presentation helps in 'green washing'.

Danilet and Mihai (2013) examined the CSR discourses in online reporting. The study was based on three Romanian companies in the energy sector. They followed the rhetorical discourse framework of Ahlering (2008). The authors found that the disclosure practices differ from company to company and the commitments towards CSR activities also vary from company to company.

The study of Reyes (2013) focused on the sustainability reports of two companies – Ford and General Motors. The purpose of the study was to examine how these companies defined sustainability and framed the environmental matters in these reports. The author found that both of these companies focused both on discourses on 'modernism' and 'postmodernism' and made an attempt to exploit the term 'sustainability' to convince the stakeholders.

Hossain et al.'s (2016) study was based on the discourses on green banking in the annual reports of banking companies in Bangladesh. The authors concluded that though the companies, through the narratives in the annual reports, are trying to convince the regulators and other stakeholders that they are concerned about green banking issues, the pattern of disclosure is different for different companies.

4.2. Studies that Focused on the Discourses in Other Corporate Narratives and Reports

Some authors analysed the discourses in some other types (than CSR reports) of corporate narratives. Among these, one of the earliest studies is that of Thomas (1997). The author conducted discourse analysis on the annual letters that are presented in the annual reports. This was a case study on a particular company – The Cross & Trecker. Five year's annual reports (from 1984 to 1988) were analysed. The author concluded that the company tried to maintain a good image among the shareholders by highlighting their profitability. The annual letters were written skillfully so that investors get attracted to buy the shares.

The study of Gong et al. (2012) was based on a Chinese mobile company. The authors conducted CDA on the visual images of the annual report of this company. They followed Fairclough's method. The authors found that the visuals were influenced by both capitalist market economy and socialist political ideas.

Leppanen's (2012) study was based on the CEO letters of five big Finnish companies. The author tried to examine the strategies used in the language in order to rationalize their activities in Russia. It was found that the management of these companies tried to present and justify their activities in Russia in a positive manner.

Beelitz and Merkl-Davies (2012) conducted a CDA on the CEO's managerial discourse on a negative event in a nuclear power plant in Germany. The authors used Fairclough's three level analysis. They mainly investigated how, through strategic use of language, the CEO sought legitimacy. According to the authors, the CEO's explanations lacked transparency and accountability.

Merkl-Davies and Koller (2012) conducted CDA on the Chairman's statement on a UK based defense company. They also applied Fairclough's approach. The analytical framework that the authors applied is the metaphors of 'impersonalization' and 'evaluation'.

Recently, Haji and Hossain (2016) conducted discourse analysis on the narratives on different types of capitals in the award winning integrated reports of South African companies. The authors applied Brennan et al.'s (2009) impression management framework. It was found in this study that the disclosures are generic and rhetorical in nature. In many cases, the disclosure lacked substance.

5. Conclusion

This paper provides an introductory discussion about a new methodological trend in corporate narrative research – discourse analysis. As was mentioned earlier, this predominantly qualitative methodology is gradually becoming popular in accounting research. Rather than just focusing on 'what' is disclosed, discourse analysis focuses on 'how' the issues are disclosed in corporate narratives. In general, content analysis remained as one of the most popular methods in corporate

narrative research. Content analysis mostly focuses on 'what' is disclosed. Discourse analysis is more in-depth in the sense that it goes for linguistic analysis of the narratives and focuses on the 'how' question. However, discourse analysis has its own limitations. Firstly, in many ways it is subjective and involves researchers' bias. Secondly, in most of the cases, the sample size for discourse analysis is low and thus the research result cannot be generalized. Thirdly, there does not exist any hard and fast rule to conduct discourse analysis. In many ways, it is dependent on researchers' own choice of the way to explain phenomena. However, despite these limitations, this methodology is becoming popular day by day in the corporate narrative research. Many researchers such as Jonall and Rimmel (2010), Tregidga et al. (2012) and Haji and Hossain (2016) have encouraged the researchers to go for a more meaning oriented analysis of corporate narratives. It may help in better understanding of the language used in corporate narratives.

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Globalization Challenges in Project Management

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Introduction

Globalization is the tendency of firms to extend their sales or manufacturing to new markets abroad. For businesses everywhere, the rate of globalization in the past few years has been nothing short of phenomenal. Globalization of markets and manufacturing is important, in part because it has vastly increased international competition. Throughout the world, firms that formerly competed only with local firms - from airlines to car makers to banks - have discovered they must now face an onslaught of new foreign competitors. Porous international boundaries and trans-border flows of capital have precipitated a relentless proliferation of multicultural projects (Ghoshal, 1987).

Globalization has impacted project management profoundly, and has only reinforced the trend toward adoption of the project mode of work organization. Globalization in project management means among other matters more projects executed in the multi-cultural environment. East-West culture mix is an example of such a situation, requiring from the stakeholders quite a different approach. The spectacular globalization of firms in the course of the past decade has been a key challenge for practitioners and researchers alike (Bhide, 2000). Strategy researchers have attempted to pin down the various alternatives for firms to gain competitive advantages in international markets (Ghoshal, 1987). They have also considered the challenge of managing across borders and implementing a global strategic management process. Forming multicultural teams has been one of the organizational responses taken by multinational corporations (MNCs) (Bartlett and Ghoshal, 1989, 1992).

Effect of Globalization on Project Management

With the advent of globalization, project management is no longer a local issue, but an international affair that is risky in nature (White & Fortune, 2002). Changes in the global environment are presenting organizations with both opportuni-

ties and challenges (Yong & Javalgi, 2007). However, a review of the results of project monitoring and evaluation on World Bank projects indicates that many of the key problems of implementation lie in the general environment of the project, and are not under the direct control of the project manager. The project management (PM) environment for international development projects is also much more complicated than domestic projects in industrialized countries (Kwak & Ibbs, 2002). Project managers should understand the social, economic, political and cultural factors that affect the project environment.

International projects are more complicated and risky than domestic projects. Some risks encountered in international projects are not the same as those in domestic projects. The cultural differences issue has been recognized as one of the main concerns in international projects management (Parhizgar, 2002). Although there may also be cultural differences in a domestic project team because of the team members' difference in origin, international project teams seem to be more easily influenced by cultural differences (Thomas, 2002). Kwak (2002) states that the culture issue is the least known but the most hazardous in the context of international development projects.

Some Issues in Managing International Projects

Many researchers and practitioners (Murphy, 2005; Youker, 1992; Howes & Tah, 2003) are aware of the challenge of managing international projects, since international projects face uncertainties caused by host country conditions (Ozorhon, Arditi, Dikmen et al, 2007). Researchers have previously identified some key factors that constrain the success of international projects.

Cultural issues

Large-scale international projects are of a global nature. Therefore, a high degree of coordination and communication is needed. Communication in the international environment

is complicated by different languages, cultures and etiquette (Loosemore and Muslmani, 1999). The internationalization in project management creates intercultural communication problems that result in significant misunderstanding and conflict. Pheng and Leong (2000) conducted research on international construction in China, and determined that cultural differences are a critical factor that can actually affect the outcome of an international project. For an international project manager, understanding key concepts in cross-cultural management and project management is the basic requirement in the era of globalization. Muriithi and Crawford (2003) also argue that Western management concepts may not be applicable to other cultures that are not so deeply rooted in the Western philosophy. They suggest that appropriate modifications can be made to current management theories by studying cultural differences.

Political factors.

Khattab, Anchor and Davies (2007) did a study to examine the vulnerability of international projects to political risks. Their study results showed that political risks are ranked first by respondents. Other authors also mention that political interventions can sometimes decide the success of foreign-invested firms (Buckley, Clegg & Hui, 2006). Political risks are the key risks to successful international construction contracting. For international projects, these factors can produce problems that may not be problematic in domestic projects. Dikmen, Birgonul and Han (2007) state that political risk factors receive the most attention from researchers in international projects.

Legal factors.

One of the more difficult aspects of doing business globally is dealing with vast differences in legal and regulatory environments. The United States, for example, has an established set of laws and regulations that provide direction to businesses operating within its borders. But because there is no global legal system, key areas of business law, for example, contract provisions and copyright protection, can be treated in different ways in different countries. Companies doing international business often face many inconsistent laws and regulations (Buckley, Clegg & Hui, 2006).

Economic factors.

If you plan to do business in a foreign country, you need to know its level of economic development. You also should be aware of factors influencing the value of its currency and the impact that changes in that value will have on your profits. If you don't understand a nation's level of economic development, you'll have trouble answering some basic questions, such as; will consumers in this country be able to afford the product I want to sell? How many units can I expect to sell? Will it be possible to make a reasonable profit? Researchers pay a great deal of attention to economic risk factors in international projects (Dikmen, Birgonul & Han, 2007). .

Project management in an Asian context

The big cultural differences between East and West lead also to different approaches in project management, both at high level of thinking and general attitudes, as well as at the level of specific techniques and tools. Contemporary project management, challenged by globalization, is looking for new, more effective methods of managing projects and managing project-based organizations.

Since project management, as a discipline, originated in a Western culture, incompatibilities between project management values / beliefs and those of traditional Asian cultures are to be expected. A recent paper explores these differences in the context of Chinese organizations (Wang & Liu, 2007). Specifically, the authors look at four contrasting value/belief pairs, which cover the major differences between the two cultures:

• Integration management vs. doctrine of the mean: This refers to the contrast between project management practices - which generally emphasize integrating opinions, resolving conflicts and confronting risks - as opposed to traditional Chinese (and dare I say, Asian) practices in which confrontations and risks are avoided as far as possible.

• Horizontal management vs. strong hierarchy: This refers to the incompatibility between project management, which works best in a flat (or project-oriented) hierarchy, and the strong vertical hierarchies prevalent in Chinese organizations. The latter organizational structure tends to emphasize superior-subordinate relationships in which "questioning the boss" is not encouraged.

• Team consciousness vs. family consciousness project teams are generally temporary, and tend to emphasize collaborative work across functions and merit-oriented performance evaluations. On the other hand, Chinese culture values long-term family and kinship relationships. These are not always compatible with cross-functional (or even intra-functional!) collaboration or performance-based recognition.

• Task orientation vs. boss orientation in project management getting the job done is paramount, whereas in Chinese culture the emphasis is on keeping the boss happy.

The authors developed a questionnaire to explore the relative importance of each of the above value/belief pairs. Based on the questionnaire, they conducted a survey involving respondents from a wide variety of industries in Yunnan province. The analysis of the results revealed that the major cultural barriers to project management in Chinese organizations are the last three items: i.e. Strong hierarchy, family consciousness and boss orientation. It is interesting that a majority of the respondents thought that the doctrine of the mean was consistent with the integrative nature of project management. They also find that the barriers tend to be larger in state owned organizations than in private or joint ventures. Further, within state-owned organizations, older ones tended to have larger barriers than younger ones (Wang & Liu, 2007).

The paper noted that project management training has a critical effect on lowering cultural barriers: As more individuals in an organization received relevant training, the organization became more supportive of project management practices. The authors end with the caveat that their conclusions are based on the result of a single (yet representative) survey, and must therefore be treated as a pilot study (Wang & Liu, 2007).

The paper articulates and explores some of the contrasts I have noticed in my own work with organizations in different countries; in my opinion, many of the observations made regarding cultural barriers to PM practices apply to (non-Chinese) Asian cultures as well (Wang & Liu, 2007).

Multinational Strategic Planning and Cultural Environment

Domestic businesses can make do with a single, overarching strategic plan to guide their efforts. International businesses have to make a choice between developing a single, comprehensive strategic plan, different strategic plans for different markets or a combination of both. Cultural considerations can render a strategic plan that is highly effective in one country, virtually useless in another (Hall, 1969, 1976). Even when two people from the same country communicate, there's always a possibility of misunderstanding. When people from different countries get together, that possibility increases substantially. Differences in communication styles reflect differences in culture system of shared beliefs, values, customs, and behaviors that govern the interactions of members of a society. Cultural differences create challenges to successful international business dealings (Cohen, 1997).

Language.

In many countries, only members of the educated classes speak English. The larger population, which is usually the market you want to tap, speaks the local tongue. Advertising messages and sales appeals must take this fact into account. More than one English translation of an advertising slogan has resulted in a humorous (and perhaps serious) blunder. Furthermore, relying on translators and interpreters puts you as an international business person at a disadvantage. You're privy only to interpretations of the messages that you're getting, and this handicap can result in a real competitive problem.

Time and Sociability.

Americans take for granted many of the cultural aspects of our business practices. Most of their meetings, for instance, focus on business issues, and Americans tend to start and end theirr meetings on schedule. These habits stem from a broader cultural preference: no-one likes to waste time. (It was an American, Benjamin Franklin, who coined the phrase "Time is Money.") This preference, however, is by no means universal. The expectation that meetings will start on time and adhere to precise agendas is common in parts of Europe (especially the Germanic countries), as well as in the United States, but elsewhere—say, in Latin America and the Middle East—people are often late to meetings.

High- and Low-Context Cultures.

Likewise, don't expect business people from these regions, or business people from most of Mediterranean Europe, for that matter, to "get down to business" as soon as a meeting has started. They'll probably ask about your health and that of your family, inquire whether you're enjoying your visit to their country, suggest local foods, and generally appear to be avoiding serious discussion at all costs. For Americans, such topics are conducive to nothing but idle chitchat, but in certain cultures, getting started this way is a matter of simple politeness and hospitality.

If you ever find yourself in such a situation, the best advice is to go with the flow and be receptive to cultural nuances. In high-context cultures in which personal and family connections have an effect on most interactions, include those in business. The numerous interlocking (and often unstated) personal and family connections that hold people together have an effect on almost all interactions. Because people's personal lives overlap with their business lives (and vice versa), it's important to get to know your potential business partners as human beings and individuals.

By contrast, in slow-context cultures in which personal and work relationships are compartmentalized, such as those of the United States, Germany, Switzerland, and the Scandinavian countries, personal and work relationships are more compartmentalized; you don't necessarily need to know much about the personal context of a person's life to deal with him or her in the business arena (Hoftstede, 1991).

Intercultural Communication.

Different cultures have different communication styles. For example, degrees of animation in expression can vary from culture to culture. Southern Europeans and Middle Easterners are quite animated, favoring expressive body language along with hand gestures and raised voices. In addition, the distance at which one feels comfortable when talking with someone varies by culture. People from the Middle East like to converse from a distance of a foot or less, while Americans prefer more personal space.

Finally, while people in some cultures prefer to deliver direct, clear messages, others use language that's subtler or more indirect. North Americans and most Northern Europeans fall into the former category and many Asians into the latter. But even within these categories, there are differences. Though typically polite, Chinese and Koreans are extremely direct in expression, while Japanese are indirect. This example brings up two important points. First, avoid lumping loosely related cultures together. We sometimes talk, for example, about "Asian culture," but such broad categories as "Asian" are usually oversimplifications. Japanese culture is different from Korean, which is different from Chinese. Second, never assume that two people from the same culture will always act in a similar manner. Not all Latin Americans are casual about meeting times, not all Italians use animated body language, and not all Germans are formal.

Authority, responsibility and accountability vary by project, culture and company's priorities and preferences. For example, technically and security sensitive projects tend to be more centralized and more tightly controlled. Group decision-making seems to work well in Japan. But it is not prevalent in other societies. French companies show more autocratic behavior while large and experienced companies in the USA and most of the Western Europe exhibit the highest level of management delegation (Saee, 2007).

Position, rank, authority and respect are supported in many foreign countries by informal and formal codes of dress, behavior and attitudes. While delegation and participative management are practiced and supported in the Scandinavian countries, this is not the case in many other countries. Clearly these organizational and operational patterns significantly affect project management (Saee, 2005).

Bridging Cultural Barriers in Bicultural Projects

Managers directly responsible for intercultural enterprises, while usually well versed in the technical aspects of their responsibilities, often lack the required intercultural expertise, including foreign language skills. This situation is not surprising, since such managers usually earn these positions as successful technical specialists who have been rewarded with ever-increasing responsibilities over their careers until, ultimately, those responsibilities cross international boundaries. Once assigned, they seldom, if ever, have the time necessary for the specific cross-cultural training needed.

All of those involved in these projects face not only technical challenges, which are significant in and of themselves, but also serious complicating factors of language, culture, individual differences, and others' situational complexities. (Victor, 1992; Scollon and Scollon, 1994; Parhizgar, 2002; Thomas, 2002). These additional challenges must be met in order to overcome the technical ones of more direct interest.

Bridging Cultural Barriers in Bicultural Projects

Managers in today's multicultural global business community frequently encounter cultural differences, which can interfere with the successful completion of projects. Two leading studies of cross-cultural management have been conducted by Geert Hofstede (1991) and Fons Trompenaars (1998). Both approaches propose a set of cultural dimensions along which dominant value systems can be ordered. The dimensions can be grouped into several categories:

• Relations between people. Two main cultural differences have been identified. Hofstede distinguishes between individualism and collectivism. Trompenaars breaks down this distinction into two dimensions: universalism versus particularism and individualism versus communitarianism.

• Motivational orientation. Societies choose ways to cope with the inherent uncertainty of living. In this category Hofstede identifies three dimensions: masculinity versus femininity, amount of uncertainty avoidance, and power distance.

• Attitudes toward time. Hofstede distinguishes between a long-term versus a short-term orientation. Trompenaars identifies two dimensions: sequential versus synchronic and inner versus outer time.

Two additional categories called socio-cultural dimensions were proposed by Aycan et al. (2007)   paternalism and fatalism. In a paternalistic relationship, the role of the superior is to provide guidance, protection, nurturing and care to the subordinate, and the role of the subordinate, in return, is to be loyal and deferential to the superior. Fatalism is the belief that it is not possible to fully control the outcomes of one's actions and, therefore, trying too hard to achieve something and making long-term plans are not worthwhile exercises.

In modern business the teams are constructed from different people from all over the World. This kind of team is often referred to as a global team. Barczak, et al's (2006), article discussed the four key challenges, which global team leaders have faced. These key challenges are following:

1. Team members speaking different native languages

2. Team members come from different cultures

3. Team members live and work in multiple countries.

4. Team members coming from different companies

This article and its findings are based on research with over 300 global teams in 230 companies. Barczak et al (2006) further discuss these challenges and how a team leader can meet these challenges.

Team members speaking different native languages.

When team members are native speakers of different languages, communicating and understanding in a team's common language (usually English) is a challenge. The level of understanding in English differs dramatically among the team members. Thus it is very important that the team leader emphasizes communication and ensures that language doesn't hinder the team. To meet these challenges when team members are speaking different native language the team leader must:

• Send critical documents and material to all team members

• Give time as time need is different among the team members

• Challenge team members to discuss between each other

• Communicate (written and verbal) information until all parties understand one another

Team members from different cultural backgrounds.

The global team consists of team members with different cultural backgrounds with more and more different ethics, values, norms and other cultural aspects. This sets a challenge on team leaders' soft skills. These soft skills revolve around relational issues rather than technical issues. The relational issues are affected by the values and norms that underlie each national culture. To meet these challenges when team members are speaking a different native language the team leader must:

• Be aware of, and sensitive to, cultural diversity

• Communicate and discuss with members to motivate them

• Offer cultural diversity by using face-to-face meetings and discussions

Team members working and living in multiple countries.

The geographical dispersion of the team members makes it likely that they have never met, or know each other only little. This might mean that the members don't trust each other, meaning that they are unsure about others' information, support and work effort.

To meet these challenges when team members are speaking different native languages the team leader must:

• Try to keep face-to-face meeting at the beginning and keep often progress meetings

• Try to have social face-to-face happening at the beginning to ensure the collaboration

• Vary timing of meetings to accommodate different time zones

• Engage all team members during the team meetings and emphasise proactive discussion/communication

Team members from different companies.

The global teams usually need the support/tools/employees to participate in the team. This sets challenges as the cultural and organizational differences can vary a lot.

To meet these challenges when team members are speaking different native languages the team leader must:

• Give team members time to get to know each other

• Identify together with the team members mutual interest and needs

• Have team members work together and interact socially by facilitating continual interaction

Middle-East Medical Group

Middle-East Medical Group, which owns and operates a number of hospitals in the Middle East, has recently suffered from profit falls. They have planned to expand and make the business more profitable. They approached me in order to help in devising a strategy for them to expand and to be more profitable. I took the job and I am including initial analysis. The strategy that I will follow includes: increasing the productivity of labor, diversification into new product lines, and searching for new markets abroad.

Hospitals face intense demands to lower costs, improve quality and expand access to a growing uninsured population. While these multifaceted demands can result in critical consequences to millions of people, health care managers often have difficulty tackling these demands due to their lack of familiarity with management best practices. As Fetter (1991) states, "attempts at applying industrial concepts to hospital management date back to the early 1900s. As a result, healthcare managers frequently lack fundamental knowledge relative to healthcare-specific management to call upon as a platform for success when they face critical project decisions (Carden& Egan, 2008). To further complicate matters, hospital organizations are qualitatively different from other business organizations. Changing reimbursement policies, as well as private and public quality and access regulations constantly challenge the ability of hospitals to survive and even thrive competitively (Langabeer, 2008). The hospital industry has many stakeholders, each with a unique agenda (Herzlinger, 2006). Additionally, insurance reimbursement practices (Langabeer, 2008), government regulations (Herzlinger, 2006) and high cost structures hinder the capability of a hospital to compete and prosper.

It is critical that the headquarters of Middle East Medical Group coordinate the transactions undertaken within the group in three key dimensions: capital flow, product flow, and knowledge flow (Gupta & Govindarajan, 1994). The creation and use of knowledge across the MNC units is, according to Gupta and Govindarajan (1994) and Madhok and Phene (2001), the most important flow in an MNC. The management of knowledge is even claimed to be the ultimate source of competitive advantage of the modern MNC, as it has the greatest ability to differentiate advantageously the corporation from other corporations (Grant, 1996; Spender, 1996). Consequently, the most important role of headquarters is to enable, facilitate, and coordinate the corporate-knowledge stocks and flows (Gupta & Govindarajan, 2000).

Given the heterogeneity of countries, every business unit creates knowledge necessary to meet the demands of its local environment. This leads each unit to gradually create and utilize location-specific and unit-distinctive knowledge. (Forsgren, Johanson, & Sharma, 2000). The global competitive advantage of the corporation rests upon the capacity to tap into the location-specific knowledge and assimilate it advantageously into global knowledge available throughout the corporation (Bartlett, Doz, & Hedlund, 1990). The ability to exploit the local knowledge places great demands on adopting organizational forms that support global knowledge creation and sharing (Gupta & Govindarajan, 2001; Snell, Snow, Davison, &Hambrick, 1996). Consequently, we believe that an essential objective for Middle-East Medical Group becomes the use of different organizational forms that allow and promote creation and sharing of knowledge.

It is important that within the MMC setting, specialists from various functional areas across the organizations located in different geographical areas work together jointly and in ad hoc project teams from inception to completion of projects for which they are wholly responsible. These project teams are empowered to act on behalf of their company (Peters, 1994). Meanwhile it is argued that international project teams are where most of the boundary spanning works in international enterprise goes on, making them a key factor in organizational success and an important catalyst for individual and organizational development. In particular, the ability to learn in and

through international project teams is seen as a key developer of a more international outlook. Project teams also help the organization share information, knowledge and resources across boundaries, transmit and recreate corporate culture, and provide examples of best practice (Iles & Paromjit, 1997).

As with many managerial responsibilities, the management of an international project involves planning, organization and control of a large number of complex factors, activities and their interrelations. Managing them simultaneously and giving them all equal attention is virtually impossible. However by adapting the Pareto rule of separating out the important few from the trivial many helps to focus attention on the key factors which are critical for achieving success (Morris, 1996). For MMG to be successful in expanding and building new hospitals in the region is to follow the advice of Pinto & Slevin (1987) who identified the following factors as being critical to the success of the projects:

1. Project Mission. This involves determination of a clearly defined project's goals and mission by management with clear indications that the project is necessary and why;

2. Competent project manager, a skilled project leader who possesses the essential interpersonal, technical and administrative competencies;

3. Top Management Support. No project is likely to succeed unless it enjoys the full support of the senior management within the organization. Thus acquiring support for the project whilst communicating top management support for the project to every employee within the organization is critical;

4. Project Plan. All activities surrounding the projects have to be meticulously planned for and the necessary resources required to carry out the project have to be fully allocated. As well, there have to be ways of monitoring of its progress in terms of the specific stage deadlines. Managers have to consider: if the plan is workable; if the amount of time and money, and people allocated is sufficient; if the funds are guaranteed; if the organization will carry through the project; and if there is flexibility in the plans allowing for over-running the schedule;

5. Client Consultation. A detailed understanding of your client requirement is a must for a project manager, and thus regular meetings between client and the project manager are deemed necessary at all stages of the project;

6. Competent project team. Recruitment, Selection of competent staff backed by their training is critical in order to ensure the success of the project;

7. Technical Task. Technical skills have to be matched with the right people in terms of qualifications and expertise;

8. Client Acceptance. Gaining acceptance from one's client for any given project is critical. Thus a project manager needs to develop a sound selling strategy at an early phase of the project in order to sell the project to the client. Developing a good interpersonal relationship with client is deemed necessary so that the project manager can negotiate with the client where appropriate (Jackson 1992);

9. Monitoring and Feedback. Obtaining feedback throughout the project from key individuals is necessary to ensure a quality outcome for the project. This obviously involves establishing sound monitoring procedures to capture systematic feedback on all aspects of the project;

10. Communication. The concept of communication in project management refers to the spoken and written documentation, plans, and drawings used in the processes of an international project.

11. Trouble – Shooting Mechanisms. A system or set of procedures capable of tackling problems when they arise, trace them back to the root cause and resolve them. All team members should act as "look-outs" for the project, and all team members should monitor the project, and when a problem is identified by a team member, action needs to be taken at once to remedy the problem (Jackson 1992).

Regional project management plans are subject to the same threats and opportunities as domestic ones. However, there are a number of additional constraints that shape objectives, goals and strategies. Factors such as political instability and risk, currency instability, competition, pressures from national government and nationalism can all interfere with project management planning (Smith & Haar, 1993). Strategy development of MMG therefore requires that the companies:

• Evaluate opportunities, threats, problems and risks;

• Assess the strengths and weaknesses of its personnel to carry out the job;

• Define the scope of its global business involvement;

• Formulate its global corporate objectives;

• Develop specific corporate strategies in the organization as a whole (Saee, 2007).

Overall, the project manager needs to develop a thorough understanding of the environmental factors that will impinge upon the individual project though the countries in the region are similar yet there are major differences which need to be taken care of including:

• Knowledge of geography about the country in question;

• Finance

• Local politics which has a bearing on the successful completion of a project;

• National culture, developing an understanding of the host culture is crucial, which obviously has a major impact on the way a project is conducted.

• Local laws can vary considerably and influence the resources needed for a project. For instance, in Francophone African countries, local labor law allows employees to take three days leave of absence when a close relative dies. With large families this can cause serious disruption to staff availability (Saee, 2007).

Mission and Overall Strategy of the Middle East Medical Group

The mission of the group is to improve the health of the community and the world by setting the standard of excellence in medical education, research and clinical care. The Corporate strategies that will be followed by MMG in their expansion will include joint venture, professional meeting, trade show and governmental relationship.

One strategy to expand that, that can be followed by MMG includes investment in joint ventures with local companies. Joint ventures provide an already established clientele and help corporations circumvent national laws that restrict foreign ownership (Stocker et al. 1999). A second recommendation is to be involved in a trade show approach, through which corporations organize conventions or presentations at professional meetings to build interest in the group. A third and newer strategy for corporations to expand in international markets involves the use of their own governments to influence international trade organizations such as the World Trade Organization (Stocker et al. 1999).

The commercialization of public healthcare systems is taking place globally. One dimension of healthcare commercialization is the growing role of multinational healthcare companies. Increasingly, companies view healthcare services as part of a global marketplace, with healthcare provision, high technology healthcare equipment, health insurance and pharmaceuticals as sub-markets. The national and regional contexts, within which multinational companies operate, also, influence expansion strategies (Lethbridge, 2005). .

Opportunities for private healthcare company expansion depend on the existence of payment systems. A process of costing and pricing of different elements of healthcare underpin commercialization. These processes are facilitated by the use of information technology (IT) to provide systems for charging, collecting payments and organizing pricing systems. Often the first phase of commercialization involves the development of these IT systems. Many companies are involved in the process of developing a financial infrastructure for healthcare. Therefore it is critical for MMG to develop an extensive IT network and infrastructure linking the various projects with the same country and in the Region.

The aim of development of the group is to have 22 hospitals in all the Arabic countries to become the largest healthcare provider in the region. The hospital services are predominantly high technology, tertiary services. In addition there is a need to diversify into a range of healthcare products and services. There is a need to develop and run nursing and hospital management colleges, pharmacies, diagnostic clinics, home based health services, elderly care services, medical transcription services, managed care administration and telemedicine. Furthermore establishing a joint health insurance company will improve the overall operation of the group. It is as important to build the IT services and project management consultancy.

Another development will be to build state of the art diagnostic and imaging centers featuring advanced diagnostic imaging systems that are essential in the diagnosis and treatment of cancer as well as cardiovascular and neurological diseases.

It is critical for the success of the business operation to attract larger numbers of patients to the entire MMG. In addition it is necessary to position itself towards the market for high-income patients, and to be the prime destiny for medical tourism in the region. The Group must not only discover and learn better ways of delivering health care and conducting medical education and research, but also disseminate that knowledge internationally. MMG is the vehicle through which we can deliver what we know about practicing medicine, teaching medical and nursing care, and performing research.

Role of Entrepreneurship in Middle-East Medical Group

Mounting evidence suggests that the entrepreneurial activities of subsidiaries play a key role in determining the success of their parent multinational corporations (MNCs). In today's fast changing environments, multinational corporations (MNCs) need to be innovative in order to sustain their market positions and competitive advantages (Bartlett & Ghoshal; 2000; Chiesa, 1999; Dunning, 1994). MNCs face considerable pressure to quickly and effectively respond to local market needs, while achieving global efficiency (Prahalad, 1999). This has led some MNCs to recognize the need to leverage innovation that occurs within their subsidiaries to meet global needs. Consequently, some MNCs have expanded the definition of their subsidiaries' missions while giving them greater freedom to pursue their goals. Modern subsidiaries differ in the scope of their operations, goals, strategic postures, and organizational cultures. These differences can increase subsidiaries' innovativeness, willingness to take risks, and ability to engage in entrepreneurial activities.

Some subsidiaries have seized the opportunity created by ongoing changes in the global marketplace by pursuing innovative ventures and engaging in radical innovation (Dunning, 1994; Ghoshal & Bartlett, 1988; Poynter & White, 1989; Roth & Morrison, 1992). These subsidiaries have also become more proactive in their operations, reaching the market with innovations well ahead of their rivals (Birkinshaw, 1998, 1999; Birkinshaw, Hood & Jonsson, 1998). For example, Philips' subsidiary in Canada created the company's first color TV; Philips of Australia created the first stereo TV; and Philips of the UK created the first TV with teletext capabilities. Philips' headquarters encouraged innovation in their subsidiaries and later leveraged them for the global network (Lightfoot, 1992).

Corporate context refers to the strategic directives of the HQ and the control mechanisms used by the headquarters to evaluate managerial performance. Strategic directives can be in the form of a global mandate that defines the sphere and nature of a subsidiary's activities (Roth et al., 1991; Roth & Morrison, 1992). Birkinshaw (1998) suggests that a subsidiary's strategic mandate can intensify entrepreneurship by increasing the subsidiary's access to multiple resources and knowledge bases within the MNC's network. In addition, control

mechanisms as well as the autonomy provided to the subsidiary can increase the amount of discretion the subsidiary's managers have in initiating and supporting various innovative projects (Nobel & Birkinshaw, 1998; Prahalad, 1999; Roth & Morrison, 1992). Greater autonomy empowers subsidiary managers, which can increase their willingness to take risks and support entrepreneurship (Lumpkin & Dess, 1996; Zahra & Covin, 1995). Consequently, the corporate context is likely to influence entrepreneurship within subsidiaries.

Local environmental context refers to the market characteristics that the subsidiary faces in its local domain. It refers to the environmental dynamism and complexity, political conditions, economic imperatives, legal entities, and socio-cultural influences that is essentially local in nature (Rosenzweig & Singh, 1991). Bartlett and Ghoshal (1993) note that changing local conditions place unique pressures on subsidiary managers to be responsive to the opportunities that exist in their immediate environment. Also, Porter (1986, 1992) suggests that subsidiaries facing sophisticated demand conditions and competitive national environments have to engage in more entrepreneurial activities such as initiating strategic renewal, developing new products or processes, or spawning new ventures in order to compete in the dynamic local markets. Consequently, the local environmental context can spur entrepreneurship within subsidiaries.

The role of subsidiaries within the MNCs' networks has undergone significant changes in the recent past (Bartlett & Ghoshal, 2000; Roth & Morrison, 1992). These changes have increased pressures on subsidiaries to become more entrepreneurial (Prahalad, 1999). However, little empirical research has examined the factors that determine variations in subsidiaries entrepreneurial activities (Wright, 1999).

Middle-East Medical Group need to use strategic mandates judiciously within the Organizational network to provide enabling conditions for entrepreneurial behavior. The HQ Should be cognizant of the resource availability at the subsidiary level as well as the capabilities in scanning, acquiring, and utilizing information available within the MNC network, from varied national innovation systems, and from different health care providers. Such knowledge flows could be directed by information systems or effective human resource practices and personnel transfers in order to foster innovation.

MMG need to stress the importance of its various hospitals, facilities and subsidiary's autonomy and its use of strategic controls for enhancing entrepreneurship. There is a need for MMG executives to design effective structures that provide the subsidiary with autonomy while maintaining effective coordination with the headquarters. Strategic controls can also promote the subsidiary's willingness to engage in entrepreneurial activities. These controls should be connected to the group culture and value system, making it possible to promote a long-term orientation in the MMG's operations.

Finally, the HQ may need to be aware of the importance of local managers' perceived environmental turbulence. Therefore, to spur entrepreneurial behavior, environmental characteristics should be considered along with other factors affecting location decisions, the nature and scope of subsidiary mandates, and the choice of control mechanisms.

Conclusions

Culture is a broad concept encompassing a myriad of human institutions composing a particular society, along with various behavioral conventions, artifacts, and other important geographical, ethnic, economic, and political influences that strongly influences the behavior, attitudes, and relationships of the members of a particular society. Global project management can succeed through effective leadership, cross-cultural communication, and mutual respect. Without them, it is destined to fail. International projects that use effective cross-cultural teams can provide a source of experience and innovative thinking to enhance the competitive position of their companies, and to resolve potential communication barriers. Multi-cultural projects are becoming the norm. More and more projects are being executed successfully using multicultural teams. To achieve project goals and avoid potential risks, project managers should be culturally sensitive and promote creativity and motivation through flexible leadership.

Action informed by theory, has focused on the detrimental effects of economic globalization on health and health care, as well as alternative projects that aim toward improvements in health conditions (Waitzkin 2000, 2001). Opposition to policies, which generate adverse effects on health and health services, has increased worldwide. Linkages between economic globalization and health deserve more critical attention. A growing network of professionals and advocates has drawn attention to the new policies affecting health and health services that derive from the new conditions of global trade. It is important to learn about a country's culture and use your knowledge to help improve the quality of your business dealings. Learn to value the subtle differences among cultures, but don't allow cultural stereotypes to dictate how you interact with people from any culture. Treat each person as an individual and spend time getting to know what he or she is about.

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Cyber crime - the big and the little phish

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Introduction

Cyber criminals have become one of the greatest threats of our times. They take many forms but all are the equivalent to viruses and parasites as well as being basic common criminals. They range from anti-social trolling to major company theft of money, intellectual property and commercial secrets, to targeting people in their own homes and to the lowest of all human activity - those preying on little children.

The proliferation of these misanthropes is so many and so varied that they threaten the many advantages that the technological age has brought us.

All forms of business have relied on at least some element of trust, that the product works, it is basically value for money, the warranty is supported and the like. Cyber fraud had taken this element of trust from our commercial dealings and it does this by subterfuge.

The nature of cyber crime is secrecy and being one step ahead of the trusting company or consumer. It is difficult to fight an enemy who you cannot see, who perpetrates his crimes from some seedy den of thieves in a third world country or indeed some high governmental office.

These criminals have infiltrated the globe via the computers sitting in large scale companies and to those sitting in individual homes. Businesses and the technology industry are locked in an endless battle with cybercriminals and nation-state hackers who are becoming increasingly skilled at penetrating security systems and stealing data. Cyber crime now opens up its nasty web to individual people with home computers - most of us.

Cyber crime and big business

Cyber crime has seen organised crime get into mainstream business in a big way. With increasing corruption in the world and in our political and corporate leaders, organised crime has invaded many levels of society. It is also used increasingly by governments not only to spy, but to steal secrets, intellectual property, patents, design secrets and money.

It has come close to destroying one of the greatest advances of human kind, ICT. Unless it can be effectively stopped it will take us all back onto the technological dark ages and the new wolf at the doorstep will be the criminal sitting in a room scrolling through other peoples information to find a new victim. Cyber crime is now part of mainstream activity and is all pervading.

Ransom ware

Recent attacks of Ransom ware saw major global companies attacked and large scale ransoms demanded. In 2017 ransom ware attack targeted computer systems in 99 countries.

The extortion attack, which locked up computers and held users' files for ransom, was believed to be the biggest of its kind ever recorded, disrupting services in countries including the US, UK Russia, Spain, Ukraine, India and Taiwan. Europol, the European Union's police agency, said the onslaught was at "an unprecedented level and required a complex international investigation to identify the culprits".

The worldwide effort to extort cash from computer users was so unprecedented that Microsoft quickly changed its policy, announcing security fixes available for free for the older Windows systems still used by millions of individuals and smaller businesses.

The ransom ware appeared to exploit a vulnerability in Microsoft Windows that was purportedly identified by the US National Security Agency (NSA) for its own intelligence-gathering purposes and was later leaked to the internet.

Equifax

Another recent and wide scale attack was on Equifax (September 2017).

Criminals accessed personal information of up to 143 million Americans approximately 44 percent of the U.S. population at credit-reporting firm Equifax.

Names, Social Security numbers, birth dates, addresses and driver's license numbers were accessed by criminals who exploited a website vulnerability Also accessible were credit card numbers for about 209,000 U.S. consumers, along with credit-report dispute documents that identified about 182,000 more people in the U.S..

The Equifax data was so detailed that criminals could use it to steal a person's identity and take out credit in their name,

Figure 1: Ransom ware screen on attacked computers

withdraw money from their bank accounts or use it to purchase goods. Equifax said 143 million people were "potentially" affected.

Yahoo

Yahoo's two data breaches exposed personal data such as credit card numbers and involved more victims where the information of at least a billion users was compromised.

> Cyber crime in the name of the best interests of mankind

There is also an opposite form of cyber attack and data theft - one some argue to be on the side of good.

Wikileaks

The Wikileaks approach is well known. WikiLeaks, an international non-profit organisation publishes secret information, leaks, and classified media provided by anonymous sources. Its website was initiated in 2006 in Iceland and claims a database of 10 million documents since its launch. Julian Assange, an Australian Internet activist, is generally described as its founder, editor-in-chief, and director.

Edward Snowden

Edward Snowdon was a similar case.

Snowden an American computer professional, and former Central Intelligence Agency (CIA) employee, and former contractor for the United States government copied and leaked classified information from the National Security Agency

(NSA) in 2013 without authorization. His disclosures revealed numerous global surveillance programs, many run by the NSA and the Five Eyes Intelligence Alliance with the cooperation of telecommunication companies and European governments.

The Panama Papers

In 2015 , a source made a decision to leak millions of documents from Panamanian law firm Mossack Fonseca to journalists at German newspaper Suddeutsche Zeitung. The result was an unprecedented leak of 11 million documents shared with the International Consortium of Investigative Journalists (ICIJ) and more than 300 journalists from around the world. The source decided to do it because they thought Mossack Fonseca was behaving unethically. "The source thinks that this law firm in Panama is doing real harm to the world, and the source wants to end that. That's one of the motivations," he said.

The Panama Papers leak shows Mossack Fonseca made money by creating shell companies that have been used by suspected financiers of terrorists and war criminals; drug kings and queens from; nuclear weapons proliferators, and arms dealers. The Tax Justice Network conservatively estimates $21 to $32 trillion has been invested virtually tax-free through 80 offshore secrecy jurisdictions. That results in a net loss of an estimated $250 billion of tax revenue globally to governments.

The leaked files recount example after example of ethical and legal wrongdoing by clients and provide evidence Mossack Fonseca is happy to act as a gatekeeper to the secrets of its clients, even those who are thieves , members of the mafia, drug dealers, corrupt politicians and tax evaders.

Figure 2: Cyber crime world data

Cybercrime: Top 20 Countries
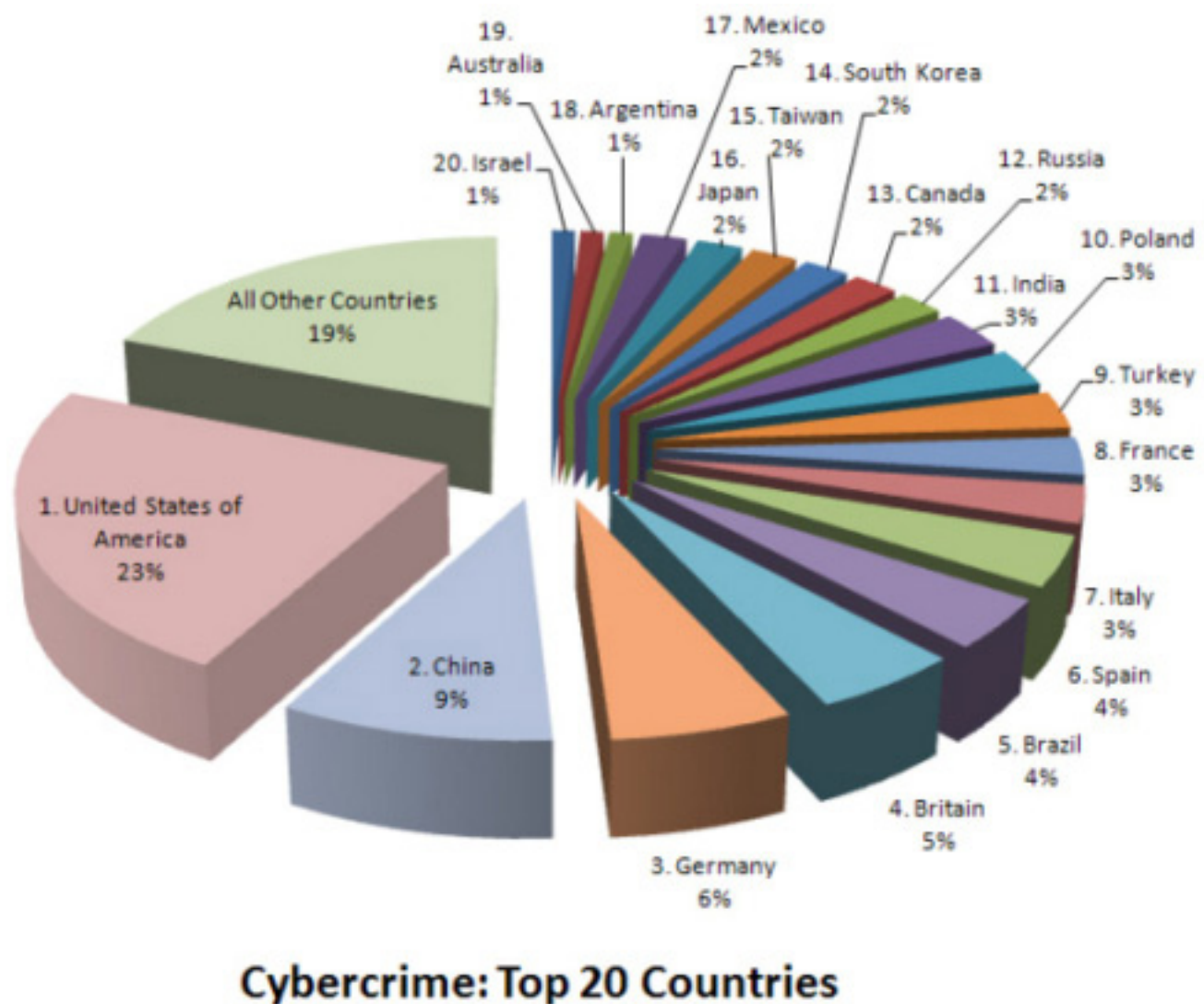
In most cases, the obligation to vet customers belongs to the banks, law firms and other intermediaries that are the link between the Panama firm and the owners of their shell companies, it said.

Millions of documents showed heads of state, criminals and celebrities using secret hideaways in tax havens. It exposed the offshore holdings of 12 current and former world leaders including those who secretly shuffled as much as $2 billion through banks and shadow companies.

The leak also provides details of the hidden financial dealings of 128 more politicians and public officials around the world. The cache of 11.5 million records showed how a global industry of law firms and big banks sells financial secrecy to politicians, fraudsters and drug traffickers as well as billionaires, celebrities and sports stars, world leaders who have embraced anti-corruption platforms feature in the leaked documents were also named and were shown to be hypocrites.

The documents showed that banks, law firms and other offshore players have often failed to follow legal requirements that they make sure their clients are not involved in criminal enterprises, tax dodging or political corruption. In some instances, the files show, offshore middlemen have protected themselves and their clients by concealing suspect transactions or manipulating official records.

Cyber crime and the individual

On the individual scale Cyber criminals are out there trying to take the last dollar even of the unemployed and pensioners and are particularly preying on such vulnerable groups. A never ending array of email scams and spyware constantly harass the internet and email user and there methods and approach changes week by week depending on the latest news and societal concerns. Cyber crime and its employees are fast becoming the biggest businesses in the world. They use that tactics of fear, greed, concern , poverty , and charity - i.e. the good and bad aspects of humans, to create scam potential.

Conclusion

While national economies are often struggling cyber crime is booming. These two aspects may be directly related as more and more money is taken out of the normal economy, the cyber crime business is booming.

Fraud and identity-theft complaints tracked by the US Federal Trade Commission topped 1.2 million last year, up 19 percent over 2010 and 800 percent since 2000.

The world needs to spend more money on fighting these criminals and in technology design to take the advantage away from the criminals to stop this rot within our entire global business structure before it destroys world economies and people's lives.

A question of Business Ethics: Opinion

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As we go to press Monsanto, deemed by many to be the pariah of the planet, is up to its neck in controversy yet again. They have been the subject of scandal and the source of mass global outcry and yet still go about their business of genetically modified food crops and poisons to kill off plant life other than their GM crops.

Firstly what is a weed to man is often the source of life for other animals relying on its nutrition, its nectar, its seeds, its protection, its habitat and it place in an ecological system.

The case for genetically modified food crops is the second questionable element. How can anyone say the "science is in" on GM foods and no longer debatable. We have yet to see the longterm consequences and sequelae of ingesting such. Natural food crops have been eaten since mankind began eating and humans have learnt over those eons what is safe to eat and what is not. That is a long term trial.

To complement their GM seeds Monsanto have developed their 'poison range' . Whether these have been developed to 'protect' or 'to destroy' I leave to others to debate. These poisons in practice are destroying other food crops apart from those they have genetically modified to withstand their poisons, and other plant life generally.

The third question is should there have ever been a business such as Monsanto allowed to work in this field in the first place? Let us be frank, Monsanto was set up to make money. It is not a NFP or NGO, It is not a business that sets out to increase learning. It both manufactures artificial food crops and it kills plants. That is its core business. Is this not a blatant conflict of interests? The question is should the ONE company be doing both.

The world has seen an endless array of poisons that have been found (after the fact) to be extremely harmful to humans, other creatures and the environment. Many parts of the earth are still left with the legacy of very poorly informed choices from greedy and irresponsible chemical companies and indeed some poisons are still being trotted out for sale in places where there are no rules and regulations to stop them. The list of man made disasters include DDT, hexachlorobenzene, Glyphosate, Atrazine, malathion, methyl parathion, and 2,4,5 T,

The development and patenting of GM food shows Monsanto is trying to own the very basic resources on this planet. History has seen companies steal our collective oil, the fish in the sea, the earth's minerals etc and call them their own and sell them back to us in manufactured forms. Now Monsanto is patenting their versions of food while killing off the food versions that don't carry their logo on them.

Concerned sources say they have been reaping havoc in the US and dest roying the farmers who will not do as they say.

Avaaz an organisation that seeks to protect humanity from a wide range of unethical human practices advise that Monsanto is launching a super poison that kills plants in its path - except for Monsanto GMOs. This poison floats in the air onto neighbouring land! Avaaz are one of the forces of reason and decency ighting them at the moment.

An outcry from 1,000 affected farmers, in Arkansas - in the grain crop area of the U.S. says Dicamba, Monsanto's poison product in question spreads with the wind, drifting onto their crops, trees, soil, and water. Farmers are now faced with the inevitable and likely planned choice -- switch to Monsanto GMO seeds, or watch their crops die.

17 US states have opened Dicamba investigations into dicamba and Arkansas authorities have just recommended a ban. Regulators from all around the world are watching carefully for the outcome. All our lives may depend on it..

Caitlin Dewey from the Washington Post reports: "This miracle weed killer was supposed to save farms. Instead, it's devastating them."

Andrea Morales also from the Washington Post quotes Lyle Hadden, a soybean farmer, "the damage here in northeast Arkansas and across the Midwest - sickly soybeans, trees and other crops - has become emblematic of a deepening crisis in American agriculture. Farmers are now locked in an arms race between ever-stronger weeds and ever-stronger weed killers.

The dicamba system, was supposed to break the cycle and guarantee weed control in soybeans and cotton. The herbicide - used in combination with a genetically modified

dicamba-resistant soybean - promises better control of unwanted plants such as pigweed, which has become resistant to common weed killers.

The problem, farmers and weed scientists say, is that dicamba has drifted from the fields where it was sprayed, damaging millions of acres of unprotected soybeans and other crops in what some are calling a man-made disaster."

Critics of Monsanto and Dicamba say that the herbicide was approved by federal officials without enough data, particularly on the critical question of whether it could drift off target. Unless Monsanto also controls the weather, and that has been grossly unpredictable in the US of late, it would seem that they cannot and never could. If they were really clever they would know that was the inevitable outcome. Government officials and Monsanto and BASF deny the charge, saying the system worked as Congress designed it.

The next question is should not those approving such products be scientists and with no vested commercial or political interests in such decisionss. Should not these decisions be global decisions, as surely the right to eat food is a given on planet earth. Is not a company jeopardising world food supplies and all plant life getting into the realms of crimes against humanity.

Then there is the argument of the sense of the whole business in the first place. It certainly is not clever to kill things with posions when we know the life cycle of creatures means they keep on adapting to those things that threaten them. "This should be a wake-up call," said David Mortensen, a weed scientist at Pennsylvania State University. Herbicide-resistant weeds are thought to cost U.S. agriculture millions of dollars per year in lost crops.

According to a 2004 assessment, dicamba is 75 to 400 times more dangerous to off-target plants than the common weed killer glyphosate, even at very low doses. It is particularly toxic to soybeans - the very crop it was designed to protect.

Kevin Bradley, a University of Missouri researcher, estimates that more than 3.1 million acres of soybeans have been damaged by dicamba in at least 16 states, including major state producers such as Iowa, Illinois and Minnesota.

A Professor of agronomy at Iowa State University reports "It's really hard to get a handle on how widespread the damage is," said Bob Hartzler, a professor of agronomy. "But I've come to the conclusion that [dicamba] is not manageable."

Critics say that the approval process proceeded without adequate data and under enormous pressure from state agriculture departments, industry groups and farmers associations.

Are these organisations the correct people to be making such decisions. They all have a vested commercial interest. Surely it is the people generally who should make these highly important decisions and preferably those with scientific knowledge and those who are totally impartial.

Glyphosate was the previous disaster story. Should we be fixing one disaster by creating another almost identical disaster?

Farmers are not scientists, even the most noble and intelligent among them, and should not be blamed for believing what they are told. Rather it is imperative that they are always told the entire truth when making such important decisions, and those giving the farmers that information should never be a person or company that has a vested commercial interest in that decision. Using poison on anything has to be one of the most important considerations on a finite planet of living creatures. Surely it is basic common sense and ethics and of prime importance.

I am not an expert in plant killing technology but I do have a brain and a heart and it is obvious from the above scenario that the users of these products have no scientific awareness and those peddling the products have too many vested commercial interests and their main focus is getting their products into the market with as minimal fuss as possible. History has shown endlessly our wisdom after the fact. We only have one planet. We need food to eat. Companies are not the best people to decide on the regulation of their products in the longterm. We need global parties with no vested interest whatsoever and made up by people who understand the longterm view and who are experts in longterm effects and trials before we let companies, especially those with poor track records and who cause great public disquiet an anguish, be allowed to poison the earth for the financial gain of one small sector of humanity. It is just common sense, is it not?

Musings: Reflections on after death and after life

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My tutor Clara once wrote asking about my perception as a Muslim, to describe life after death and what hopes and assurances do I have. A death, from which no one can run away or miss out on when its imposed and written by Allah almighty. These are questions that everyone has always pondered. Well, I just answered her simply that no one went to the death and came back to tell us. We believe in after death life and the Day of Judgement, each will be treated by god almighty for their own deeds solo. Where the earth will be flattened and the mountains will turn into dust, sky will crack, plants will disperse, and the graves will be overturned all as stated in the holy Quran. Well it's also stated in the holy Quran and well acknowledged that we do die only physically but spiritually we still exist, and then by the day of judgment humans will be resurrected again. However saying that, we believe on Allah almighty and prophet Mohamed and god promised the devoted Muslims who fear Allah genuinely and watch Allah in all their deeds, heaven and eternal life will be granted. We have to follow what Allah commands us to perform and abstain from what he told us to leave. We all in fact aspire to Allah's mercy, forgiveness and guidance. We feel Allah in our life and feel his blessing when we are doing all that with good intention and clean hearts. We also pray

to Allah and prayer is considered to be the direct connection to Allah where we seek his guidance and help especially when we are faced with struggles and hurdles. Prayer itself keeps us from conducting sin by Allah's grace. Allah is kind to us and very helpful when we truly believe in and have faith on Allah. Even Allah sometimes let us go through lots of troubles just to test our Eman (belief) and it's well known that who Allah loves, will put him/ her through some struggles to grant later on the rewarding paradise in afterlife. We fast to Allah in 'Ramadan', a holy month every year whereby we seek forgiveness and feel the pain of the poor and their misery and by fasting we exercise self-control and self-discipline and complete submission to Allah almighty where we can aspire for Allah's great rewards, by which we feel great joy and satisfaction. Now science proved the benefits of fasting leads to a healthy life, soul and body. Also we believe in Allah's choices for us and destiny, as all written by god since we were born and only supplication could change that fate and the bad luck when it has been imposed by misfortune and bad deeds.

And when we are really close to Allah by good deeds and asking for Allah's mercy with great submission, which can be granted with Allah's will. Also those bad people who impose and inflict pain on others, as they 'SAY', what you do, will come around to you even if after a long time.

We believe in what is meant to happen, it is meant to be so, and we just need to be appreciating for all Allah's kindness and mercifulness and Allah sent us for a reason in this life. Life has its ups and downs and it's only a test we are passing through and Allah is testing our patience.

May Allah almighty grant us his mercy and tranquility.

A Day will come when God will resurrect and gather the first and the last of His creation and judge everyone justly. People will enter their final abode, Hell or Paradise. Faith in life after death urges us to do right and to stay away from sin. In this life we sometimes see the pious suffer and the impious enjoy. All shall be judged one day and justice will be served.

Muslims believe that, upon dying, a person enters an intermediate phase of life between death and resurrection. Many events take place in this new "world", such as the "trial" of the grave, where everyone will be questioned by angels about their religion, prophet, and Lord. The grave is a garden of paradise or a pit of hell; angels of mercy visit the souls of believers and angels of punishment come for the unbelievers.