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The Dutch Business System in Transition: An Application of Whitley's Business Systems Approach for the use of Executives, Managers, and Policy Makers

Eric Brewis

Abstract

The changing nature of the Dutch business system has serious implications for businesses wishing to expand into the Netherlands, and for businesses that already operate within it. This paper attempts to clarify these changes by dissecting the nature of the system into three mutually related components based on Whitley's business systems approach. These components include the nature of market organization, the political system, and the labour system, and are substantiated with evidence from previous studies, as well as from personal discussions with individuals that have lived in the Netherlands. In general, the basic conclusions of the research suggest that changes in voter preferences in the Netherlands have resulted in more capitalistic political policies, such as increased tax incentives for entrepreneurial start-ups, which have in turn, resulted in lower trade union participation rates, and a less egalitarian corporate atmosphere with more individual incentives for performance. For managers, this means that less emphasis needs to be placed on practices such as collective bargaining and equality, and that more emphasis needs to be placed on sustaining their competitive advantage, knowing that more small to medium sized enterprises will be entering the marketplace. However, despite these changes to a more free-market approach, the Netherlands still remains a corporatist system, where trade unions still play a significant role. Thus, the Dutch business system is not as laissez-faire as in Canada or in the United States, but is more free-market than it used to be in response to the collapse of their traditional welfare state.

Introduction

Throughout the world, many countries succeed by employing different methods of business operations, systems, and approaches. In particular, the Netherlands

has shown exemplary success based on the Human Development Index, as it is placed as the tenth most developed and desirable place to live in the world (United Nations Development Programme, 2006, p. 299). One method of analyzing this success is based upon Whitley's Business System's approach (Whitley, 1997). This paper provides a brief overview of Whitley's Business System's approach, and analyzes the Dutch business system based on three main characteristics of his model, including: the nature of market organization, the influences of the political system, and the influences of the labour system. Moreover, it attempts to explain the mutual relations between the three aforementioned components to determine the overall type of business system that has developed in the Netherlands in general. In turn, executives, managers, and policy makers could use this information for a variety of purposes.

Benefactors of the Information

The information collected and analyzed regarding the nature of the Dutch Business System will be useful for a variety of purposes and benefactors. For instance, corporations wishing to expand operations into the Netherlands will be better able to optimize their organizational structure and human resource policies, which will lead to higher effectiveness, efficiency, and profitability. It will also allow them to assess if expanding into the Netherlands is suitable for their business strategy given the national business climate. Additionally, public policy makers around the world should be able to assess the effectiveness of the Dutch system in comparison to their own national systems based on the results of this analysis, which will allow for a greater understanding of which business practices to promote and implement. Even local Dutch companies could benefit from this information because it should provide an overall benchmark for assessing their current performance and structure in comparison to the business practices and structures that the Dutch espouse in general. As such, the information

will serve as an evaluative tool for assessing the effectiveness of the Dutch business system and its overall suitability for businesses considering expansion into the Dutch market.

Whitley's Business Systems Approach

Whitley's Business Systems approach is based on the notion that "business systems are distinctive ways of organizing economic activities that develop interdependently with dominant institutions in market economies." (Whitley, 1997, p.173). In particular, he breaks them down into three main categories, including: the nature of firms as economic actors, the nature of market relations between firms, and the nature of coordination and control systems within firms (Whitley, 1997, p.173). He also identifies four primary influences on business systems including: the specified region's cultural system, political system, financial system, and labour system (Whitley, 1997, p.181-184). This paper analyzes the relationship between the nature of market relations between firms, or, in other words, the Netherlands' market organization, in combination with the two institutional influences of the Netherlands' political system and labour system, because of the constraints of too much information otherwise. The nature of the Netherlands' market organization can be further broken down into the extent to which Dutch firms form obligational networks and alliances, the degree to which they collectively organize within industries and sectors, and "the extent to which transactions are governed by informal, collective sanctions" (cf. Whitley, 1997, p.175). Whereas, the political system is largely based on the degree of state integration in the business system and the state's commitment to economic development and risk sharing with private enterprises (Whitley, 1997, p.183). Lastly, the labour system is based on the degree of dual or unitary education, the degree to which the labour markets are regulated, and the power and structure of trade unions and occupational associations (Whitley, 1997,

p.183). Each of these components may be mutually related to provide an overview of the Dutch Business System in general, which, in turn, may assist managers and policy makers in making effective business decisions for operations in the Netherlands.

The Dutch Nature of Market Organization

The nature of the market organization in the Netherlands is somewhat of a difficult issue to address because of the relatively unique attitude of the Dutch in this respect. For instance, despite the fact that the Dutch are tied with Canada for being the fourth most individualistic nation out of the 50 nations analyzed by Hofstede (2003), they are still considered to ascribe to the values of a welfare state. As such, the Dutch business system is characterized by firms that collectively organize within certain industries and sectors for the purpose of satisfying corporate business interests, and the well being of society is enforced through government intervention and public policy (EuroFound, 2007). This theme of co-operation is prominent throughout other aspects of Dutch market organization and their overall business systems approach as well. This is well exemplified by the notion that firms often engage in informal transactions with the understanding that co-operation and trust are essential for corporate success, and that explicit documentation is not needed for all business agreements (EuroFound, 2007). Perhaps most fundamental to the Dutch nature of market organization is the extent to which they ascribe to the values of a corporatist nation. By this, it is meant that top managers from organizations and corporations within specific sectors will meet and discuss formal aspects of business affecting their sector such as wages and prices (EuroFound, 2007). In a conversation with Katharina Ernst (2007), a Dutch business student, many of these conclusions about the nature of market organization in the Netherlands were confirmed based on personal experiences and teachings at the University of Maastricht.

It could therefore be said that through the process of collaboration and effective teamwork, Dutch companies and organizations collectively organize within industries to promote their own self-interests and the betterment of their sector in general.

The Dutch Political System

The Dutch political system is based on the multi-party approach and has undergone significant changes with regards to voter orientation in response to high unemployment rates and budget deficits in the late 1980s (Mooij, 2006). This change in political orientation was exemplified by government deregulation of key industries, lowered taxes, and lower social benefits (Mooij, 2006). However, in comparison to most countries around the world, the Netherlands still represents a strong welfare state that focuses on the balance of maintaining corporate interests while ensuring a sufficient social security net (Mooij, 2006). Another definition of this type of political system was coined by Schmidt (2002, p.113-114) as "managed capitalist," because of the state's significant commitment to economic development, and because of the somewhat long-term outlook towards economic growth.

In particular, this is accomplished through a multi-party electoral system that, like the nature of market organization, relies on alliances and co-operation to succeed. In comparison to the United States, for instance, where only two key parties vie for electoral supremacy, the Dutch political system is characterized by multiple parties, where historically, it is rare for one party to get much more than 35% of the popular vote (Schofield, 1998). As such, alliances between parties must be made to form majority governments, where the party with the most number of seats is not necessarily used in forming a majority government unless it is part of the alliance holding more than half of the available seats (Schofield, 1998). More specifically, the three dominant parties of the last two decades in the Netherlands have been the Christen Democratisch Appel

(CDA), the Partij van de Arbeid (PvdA), and the Volkspartij voor Vrijheid en Democratie (VVD) (Netherlands Election Results, 2007). The CDA currently holds the most seats and holds the most centrist view between the three. During the periods of greatest economic reform however, the VVD grew in popularity substantially as it espouses the most conservative right wing values of the main parties in the Netherlands (Netherlands Election Results, 2007). This composition of the Dutch political system, and its transition to a more capitalist mentality, has a significant role in determining the nature of the Dutch political system.

Although less than in previous years, the Dutch government is still integrated within the Dutch business system and is heavily committed to Dutch economic development. This is, in part, accomplished through the Netherlands' progressive tax system that collects significantly more taxes per capita than other individualistic nations, such as Canada and the United States (Figures 1 – 3, Taxation in Europe and the Netherlands). For instance, tax rates for the top income bracket in the Netherlands were as high as 72% in the 1980s, and even after reform to more capitalist mentalities, currently sit at 52% for those making more than 52 000 Euros per year (National Competitiveness Council, 2007). This is substantially higher than the approximate amount of 40% collected in Canada in an even higher top income bracket. Other notable taxes include the second lowest corporate tax rate in Europe at

34.5% for profits of more than 27,000 Euros and 29.5% for those making less than that (National Competitiveness Council, 2007). This reinforces the concept that the Dutch espouse the importance of corporate development and economic success for the achievement of overall societal well being because lower taxes are associated with greater economic development. As will be discussed later in this paper, the Dutch political parties use much of the taxes collected to support higher education, with the understanding that they will aid the business system by developing a competitive advantage through providing a high level of human capital. Other explanations for expenditures of this nature reside in the fact that the Dutch strongly believe in egalitarian principles, which are the foundation of most welfare states worldwide. As such, providing essential services such as universal higher education at minimal costs, universal healthcare, adequate transportation, and other such services, is necessary and fair for a well functioning society. This high level of taxation to fund these expenditures has created strong voter participation in the Dutch political process, with voter participation rates consistently hovering around 80%, because citizens are clearly interested in the effective use of their tax dollars given how much is collected (Netherlands Election Results, 2007). As such, changing tax policies have had an important influence on the political system, and vice versa.

Taxation in Europe and the Netherlands (National Competitiveness Council, 2007)

Figure 1 – Standard Corporate Tax Rate (%), 2003

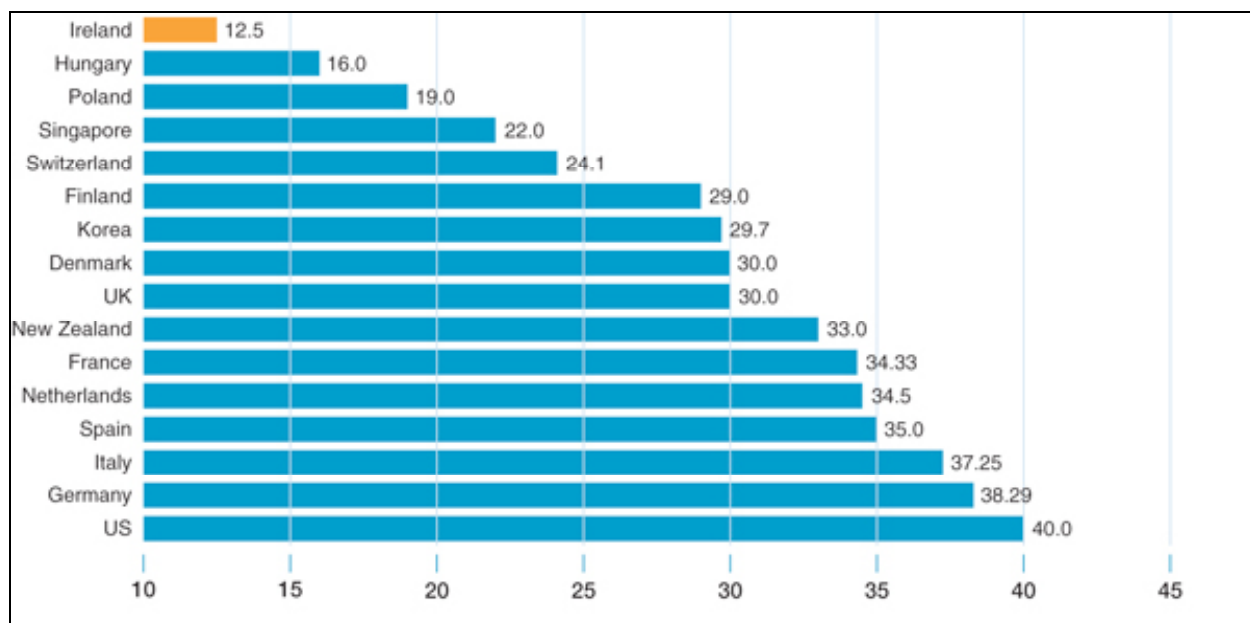


Figure 2 – Total Tax Revenue (%) of GDP, 2003

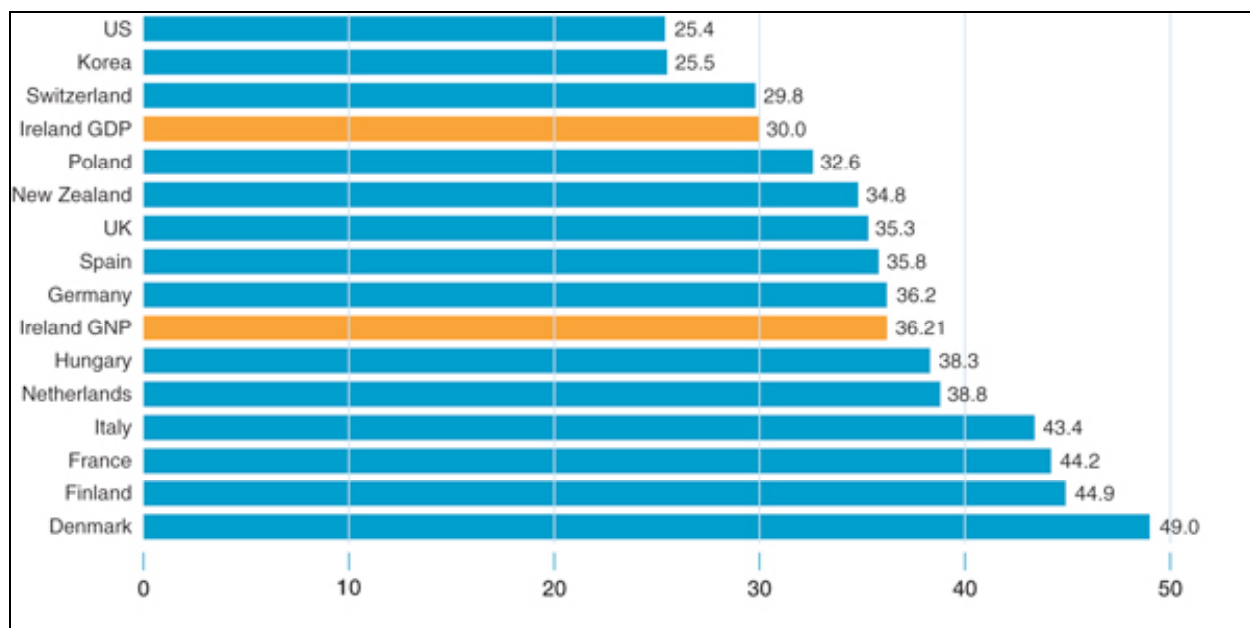


Figure 3 – Decreasing Taxes (2000 – 2005)

If You Can't Beat 'Em ...
 Combined national and local rates of tax on corporate income

	2005	2000
Ireland	12.5%	24.0%
Hungary	16.0	18.0
Poland	19.0	28.0
Slovakia	19.0	29.0
U.K.	30.0	30.0
Netherlands	31.5	35.0
Belgium	34.0	40.2
France	34.3	37.8
Italy	37.2	41.2
Germany	38.3*	52.0
U.S.	39.4	39.4
Japan	40.9	40.9

* Current rate, which consists of federal and local taxes. Gerhard Schröder proposes to cut the federal part to 19% from 25%, making a combined federal and local rate that would average about 32%.
 Source: KPMG; OECD

According to Ernst (2007), the deregulation of key industries and increased incentives for entrepreneurial start-ups has brought forth the somewhat subjective advantage of increased choice in the marketplace. For example, under a highly regulated welfare state economy, consumers are only given limited choice for products in specific categories because market entrance by competitors is stifled by high tax rates and import tariffs, and because large state-affiliated competitors are able to better compete on price for similar products. This is mostly because of the cost savings associated with developing economies of scale. Additionally, increased consumer choice is associated with increased competition because companies are better able to target specific niche categories that would not normally be addressed, which, in turn, results in a higher societal well being because of more appropriate product selection.

The Dutch Labour System

The Dutch labour system is characterized by many of the values espoused within the Dutch political system and nature of market organization. One of the most important elements of the Dutch labour system is that it follows a certain form of collective bargaining standards, as is common within most corporatist nations. In particular, there are more than one thousand sectoral and company collective agreements in the Netherlands, which in many cases, are more important than statute law because of their implications on wages and working conditions that are not explicitly written out in statute law (International Labour Organization, 2002). Other aspects of collective agreements often focus on issues of equality of opportunity including: “affirmative action, part-time work, pregnancy, childbirth and parental leave, childcare facilities, sexual harassment and remuneration (International Labour Organization, 2002). As such, the power and structure of trade unions in the Netherlands is considerable, and much of the regulation of labour markets for specific sectors is done within trade unions via collective agreements. More specifically, the Netherlands is reported to have union membership rates hovering around the twenty five percent mark, which is comparable to the United Kingdom (EIRO, 2004). However, as the Netherlands has become more capitalistic, trade union rates have begun to drop (EIRO, 2004), which has required some government integration to ensure that labour markets are regulated fairly and effectively. Additionally, in accordance with these capitalistic values, lower taxes, and decreasing trade union participation, wage compression within the Netherlands has decreased as well, although it is still significant compared to most other nations with the exception of those within the European Union. One might suggest that the main influence behind this is that much of the populace no longer agrees with the advantages of absolute solidaristic pay policies and the inefficiencies associated with having an extremely equitable working

environment. The Netherlands' original wage compression and solidaristic pay policies referred to egalitarian philosophies that organized workers' pay structures based on the premise of equal pay for work of equal value (Schulten, 2002, p.172-p.173). The result was a wage regulation structure that paid highly educated workers, such as lawyers and economists less, and blue-collar workers more, such as plumbers and electricians. From an economic perspective, inefficiencies were created because the associated collective bargaining within trade unions resulted in base wages that were far above equilibrium values.

Another important consideration concerning the Dutch labour system is the extent to which it represents a dualistic or unitary structure. By a dualistic educational system, Whitley is referring to a system that strongly correlates with developing occupationally oriented professional skills as opposed to a unitary educational system that corresponds to strict academic training and limited integration with the work force (Whitley, 1997, p.182-183). Based on this, the Netherlands is considerably more unitary than dualistic, and this has created some interesting dynamics in the workforce. Most notable is the current problem of underemployment in the Netherlands (Graaf, Utree, & Maarten, 2001, p.5). The main problem behind this lies within the fact that since the government so strongly subsidizes higher education with the intent of increasing human capital and providing equitable possibilities for all individuals, the Netherlands has many individuals with degrees that are unable to find work in their specified fields (Graaf, Utree, & Marten, 2001, p.5). As a result, these individuals end up finding work that pays less than their qualifications would suggest they should make elsewhere in developed countries. Another important influence on this is that unitary educational systems espouse the values of traditional education, and as such, many students graduate without any relevant work experience, but rather with a depth of knowledge in traditional theory. This has sparked the beginnings of a dualistic

educational program, which offers internships and more business specific training in certain instances (Ernst, 2007). However, most students still do not participate in these internships because of limited availability and high competition (Ernst, 2007).

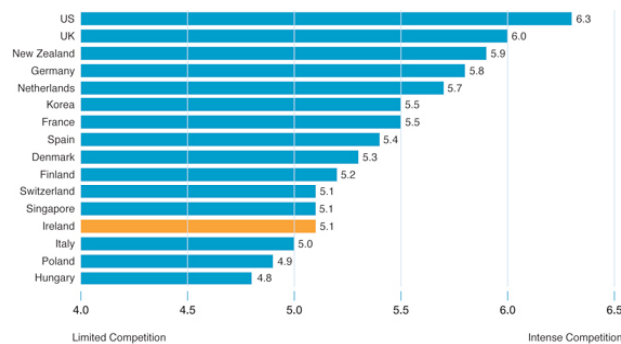
Characterizing the Dutch Business System

It is clear that the Dutch business system still advocates many of the values of its traditional welfare state; however, in adopting stronger capitalist mentalities, many elements of the business system have begun to shift, which, in turn, is changing the structure of the entire business system. For instance, as tax rates have begun to drop in response to the election of more conservative political parties, traditional egalitarian values have been jeopardized as lower tax programs denote less government spending on social programs, and less state commitment to economic development. Accordingly, in adopting a lower corporate tax structure, the Dutch are inviting foreign investment and are encouraging entrepreneurial start-ups, which has the consequence of reducing the collaborative, informal element of market organization, and increasing overall competitiveness (Refer to Figure 4, Intensity of Local Competition, 2004). In turn, companies are opting out of collective bargaining procedures, which is associated with lower union membership rates and less egalitarian wage compression philosophies. With less co-operative bargaining, and lower trade union participation rates, the power of trade unions is beginning to slightly diminish. However, in consideration of all of these facts, it is important to note that the transitional phase has begun to wane to some extent, and that the overall Dutch business system is representative of a collaborative, corporatist structure, where trade unions still play an important role despite lowering participation rates. As such, the Dutch business system is not as free-market as the United States and Canada, but yet promotes the separation of industry and government more so than much of Europe in

response to the collapse of their welfare state in the late 1980s.

Increased Competition in the Netherlands (National Competitiveness Council, 2007)

Figure 4 – Intensity of Local Competition, 2004 (Scale 1-7)



Further Analysis: Implications for Executives, Managers, and Policy Makers

There are many inferences that business executives, managers, and policy makers can make from this information. For instance, based on the substantial role of collective bargaining in the Netherlands, executives wishing to expand business into the Netherlands must be aware that pre-determined wages and working conditions exist based on specific professions, and that lobbying the government is largely ineffective for changing this policy. Instead, working collaboratively with trade unions and occupational associations is much more likely to produce efficient and effective results. Also, with regards to taxation, businesses should understand that although the Netherlands is taxed more heavily than many regions in the world, it has a capable workforce and is currently decreasing tax rates, and could thus be an appropriate headquarters for European operations.

Another possibility for consideration is that since the Netherlands has only recently been exposed to more consumer choice as a result of more capitalist mentalities, there may be

interesting marketing implications. Based on personal experiences, and an interview with Ernst (2007), many Dutch are strongly impacted by brand recognition. However, because new products are becoming more readily available through the reformed business system, consumers are keen to purchase products they have not yet tried before. This creates an interesting opportunity to quickly establish a businesses' product range through branding. As in the transitional stage of the economy, businesses could achieve first mover advantages.

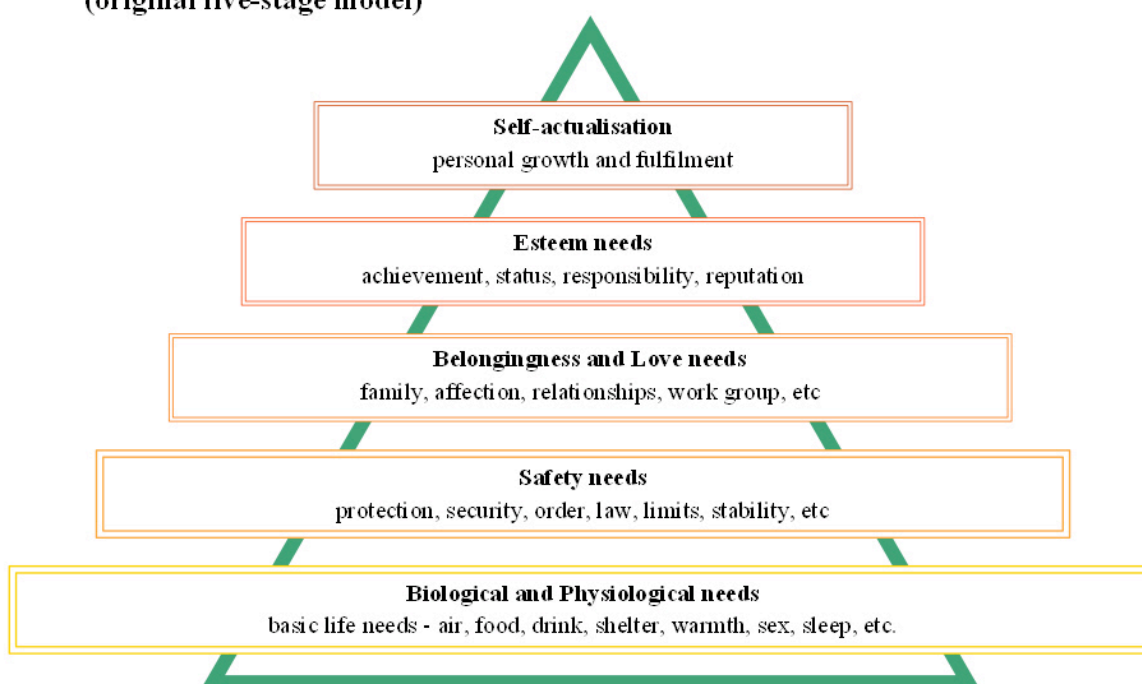
With regards to organizational behavior, it is important that businesses offer individual incentives to address the Dutch orientation towards individualism. This could be offered through financial incentives for exceptional individual work, or quite simply through recognizing one's efforts through awards and other means, such as increased vacation time. This, in part, depends on one's needs, as is well exemplified by Maslow's Hierarchy of Needs (Refer to Figure 5), which suggests that financially independent individuals require self-actualization and poorer individuals require the basic needs to survive, which could be satisfied through monetary compensation (Sharma, 1995). However, on the other hand, the Dutch attitude towards egalitarianism reinforces the importance of establishing a fair work environment that is based on trust, honesty, and treating others with integrity. This directly coincides with the notion that the Dutch are quite deliberate in ensuring that all opinions are heard and understood in collective bargaining and other work negotiations. Furthermore, the power and structure of trade unions in the Netherlands means that businesses need to pay special attention to meeting the desires and established working conditions for their employees (via collective agreements), in order to avoid strikes, and to ensure that the business remains competitive in hiring the best talent. Moreover, human resource policies that promote a more autonomous work environment are likely best for most scenarios, with the exception of certain instances of work in the trades, and other

related jobs, because of the high level of human capital in the Netherlands. For instance, based on the differences between motivational theories X and Y, there are two different types of individuals (Sharma, 1995). Motivation X suggests that some people inherently dislike work, and that these people prefer to be controlled to achieve objectives, while Motivation Y presumes that people learn to seek and accept responsibility and

will exercise self-direction towards their work (Sharma, 1995). When a highly proportionate amount of a populace is educated, it might suggest that these individuals are self-motivated, and therefore follow the principles of theory Y as opposed to theory X. Hence; managers should develop human resource policies that are less coercive in these instances.

Figure 5 – Maslow's Hierarchy of Needs (Original Five Stage Model)

**Maslow's Hierarchy of Needs
(original five-stage model)**



Furthermore, with regards to the overall framework for assessing the Dutch business systems approach, there are many observations that can be made that will aid policy makers. For instance, the Dutch well established the ability to lower unemployment rates through a revamping of fiscal and monetary policy at the political level in a re-configuration of their initial business system to better adapt to the current global environment. Other European countries, such as Sweden, followed this approach as well. This provides a benchmark for other nations worldwide as to a possible option for tackling

the issue of rising unemployment rates. However, the mutual relations between the different aspects of the business components suggest that policy makers should be wary when attempting to change policy because all aspects of the business system will be affected accordingly. Therefore, even if policy implementation only aims to address one issue area of a business system, such as taxation, other elements will be affected as well because of their mutual relations.

Conclusions

In conclusion, the Netherlands is an interesting application of Whitley's Business Systems approach because of its somewhat unique welfare state, and its success in making the Netherlands one of the best countries to live worldwide according to the United Nations Human Development Programme (2007). After a close analysis of the Dutch market organization, political system, and labour system, as they are described by Whitley, it is clear that the Netherlands' Welfare state is a business system in transition. In providing an overview of the Dutch welfare state prior to the economic reforms of the 1980s and 1990s, the Netherlands mutually organized its market organization, political system, and labour system based on the ideologies of co-operation and egalitarianism. As such, its market organization was based on obligational networks and alliances with collective organization between industries and sectors where transactions were, to a great extent, governed by informal collective sanctions. The Dutch political system had high levels of state integration and autonomy and a large state commitment to long-term economic development through the recognition that industry was a vital aspect to success. This was financed through means such as high levels of taxation. Lastly, the labour system was exemplified by a unitary educational system, and powerful trade unions and occupational associations that informally regulated the labour market. However, since the economic reforms, there has been an evolution in all three of these components because of their mutual relationship.

In particular, the more conservative approach implemented by the Dutch government started the transitional phase for the Netherlands' business system. This is well exemplified by the income tax restructuring that promoted the development of privatization of previously public sectors and an increased concentration of small to medium sized enterprises in the economy. As

such, it slightly altered the original co-operative and egalitarian philosophies originally existing in the Netherlands to be more competitive. In turn, this slightly lowered levels of state integration and state commitment to economic development. This also affected the labour system because the Dutch have begun to implement a more dualistic educational system in light of concerns of underemployment and inexperience, and because they have also decreased the power of trade unions through trends towards individual firms allocating wages as opposed to collective bargaining. The mutual relations are also well represented in terms of the altered political systems affect on the nature of market organization. Firms are now less likely to form obligational networks and are less likely to engage in informal collective agreements because of increased competition and the need to innovate individually to succeed. Essentially, the promotion of a more conservative political system in the Netherlands has slightly altered the entire business system because of the corresponding mutual relationships of its components. As such, the Dutch business system may be defined as co-operative and egalitarian but moving towards a more competitive market-oriented approach in which its affected components are mutually related.

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