

Editorial

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Editorial Objective

JBM is a double-blind refereed journal addressing working or potential business and management theories or practices and emerging issues of interest to academics and practitioners. The primary editorial objective of the *JBM* is to provide a forum for disseminating theory and research in all areas of business, management, and organizational decisions. We invite research articles, comprehensive reviews, and case studies that provide insights into daily business phenomena. Authors of *JBM* are always encouraged to offer recommendations to readers exemplifying the applicability of their research findings.

Research Articles

In this issue of *JBM*, we have included four research articles. First, J. S. McQuilkin and A. J. Stagliano co-author the first article, "A case study of tax inversion impacts on value creation." They challenge the assumption that reincorporation overseas creates additional shareholder value by lowering corporate taxes. In a case-level analysis of companies involved in U.S.-to-Ireland inversions, they assess these inverters' financial operating outcomes. The analysis is based on regulatory agency-reported data and assesses major financial metrics of value creation, including operating profit, net income, and return on total assets. Finally, they review all U.S. public company tax inversions in Ireland from 2010 to 2014 and find that inversions do not create additional value from operations.

The second article is "The moderating effects of product and consumer-brand relationship on type of rewards in consumer cocreation." Miao Zhao, Ruby Saine, Yimin Zhu, and Zhenzhu Wu examine the differential effectiveness of monetary and non-monetary rewards in motivating consumers to participate in co-creation during new product development. They conduct two studies to test the mediating role of product type and moderating role of consumer-brand relationship type in the relationship between reward type and willingness to participate in consumer cocreation. They find that the differential effectiveness of monetary and non-monetary rewards depends on product and consumer-brand relationship types. Monetary rewards motivate consumers to participate in the co-creation of utilitarian products, while non-monetary rewards work better in co-creating hedonic products.

Next, Leili Javadpour and Sacha Joseph-Mathews discuss a study, "An examination of alignment of hotel brand differentiation and customer priorities: A case study of three unique destinations." The study examines online hotel reviews of nine distinctive properties at three different destinations, namely, beach, big city, and eco-tourism locations. A text analysis model is generated to examine 25,579 hotel reviews across three destinations. Text processing and machine learning models were implemented to analyze the online reviews to find similarities and differences between the reviews of the selected distinct locations. The authors find that customers care more about service, room, and staff qualities despite the type of hotel at the destination.

In the last and fourth study, Zhuofan Zhang presents a study on "Validation of self-determination scale: An experiential consumption perspective." The author conducts two studies using young adults to develop and validate the adapted self-determination scale. The third study tests and confirms the hypothesis that self-determination, particularly the autonomy and competence dimensions, mediates the relationship between fear of missing out (FoMO) and purchase intentions regarding experiential products.

Acknowledgment

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The publication of *JBM* cannot sustain without institutional partners and contributing scholars. Please note that the views expressed in these articles belong to the authors, not the editors, editorial board, *JBM*, ICEB, and CCU. We hope the articles are interesting and beneficial to your future research. On behalf of the Editorial Board, I thank you dearly for your continuous support. Finally, we would like to take this opportunity to wish you all to be safe and healthy under the sustaining coronavirus epidemic. We hope the COVID-19 contagion ends soon, and we, the people, can get back to our healthy and normal lives.

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Chang's research outcomes have contributed to both theoretical and practice. Based on the research areas, he authored/co-authored over 80 refereed journal articles (e.g., *Information & Management, Decision Support Systems, Journal of Information Systems, Information Systems Management, Communication of AIS, Journal of Global Information Management, Information System Frontiers*) and published ten textbooks.