

# A Study on VALS for Determining Consumer to Buy at Lifestyle Showrooms

### M. Syed Mushathik<sup>1</sup>; Dr. T. Ramkumar<sup>2</sup>

<sup>1</sup>Doctoral Research Scholar, Department of Business Administration, Annamalai University, Chidambaram, Tamilnadu

<sup>2</sup>Assistant Professor, Department of Business Administration, (Deputed) Annamalai University, Chidambaram, Tamilnadu

#### ABSTRACT

Although the barter system is often cited as the earliest example of retail trade, the very nature of retailing and buying has shifted dramatically over the years, both from the vendors' and consumers' points of view. Almost everyone in a developed society enjoys going "shopping," which is defined as the act of perusing a store's wares in search of those that meet one's needs while immersed in a thrilling environment that features just the right mix of products to pique one's curiosity. In his book "Why we buy: The science of shopping," retail anthropologist **Wesley, Scarlett. (2002)** calls the act of purchasing "retail therapy" because consumers engage in it for both practical and pleasure reasons. Developers used to entice shoppers to shopping malls by promising them a broad variety of retailers and goods. A "shopping centre," as **Chyuan (2009)** correctly pointed out, is just a revamped version of a traditional marketplace. The mall is a conglomeration of unrelated businesses, including shops, restaurants, and a parking garage, all of which share a common concept, design, and maintenance team. Moreover, he argues in his thesis that, in the contemporary age, shopping malls have become popular destinations for social gatherings, weekend family outings, and other types of outings.

This study aims to find out the relationship and A Study on VALS for determining consumer to buy at Lifestyle Showrooms in Chennai. For that purpose, the independent variables are VALS and its sub variables are Innovators, Thinkers, Believers, Achievers, Strivers, Experiencers, Makers, Survivors and Dependent variables are determining consumer to buy and its sub variables are Social, Design, Ambience, Merchandise. This study is descriptive in nature and the data will be collected by using questionnaire by 378 Life Showroom Customers in Chennai. For Correlation and Regression analysis will be Customers to conduct the analysis in this study. From the findings of this research we concluded there is a positive relationship and significant influence towards the VALS on determining consumer to buy at Lifestyle Showrooms in Chennai.

KEY WORDS: Lifestyle Showrooms, VALS, Determining consumer to buy.

#### 1. INTRODUCTION:

#### **1.1 SHOPPING MALL:**

A lifestyle shop is a type of department store that carries many different lines of merchandise from different manufacturers. Its purpose is to connect a product or service with a desirable way of living. Products sold in "lifestyle shops" can range from apparel and accessories to home decor and furnishings to stationery and gifts. There are typically two or three stories in a Lifestyle shop, creating a square line of sight that lets customers see all of the different departments at once. To wit: Srini R. Srinivasan (2012).

Leisure carries a wide variety of products from both domestic and foreign manufacturers. Indian and Western clothing, shoes, purses, cosmetics, and accessories for men, women, and children are all available here.

Shops for the Modern Woman in Chennai, Tamil Nadu, and India The remaining 25% of the store's inventory consists of the company's own brand labels, which generate about 30% of the company's revenues. The other 75% consists of popular national and foreign brands. Melange, one of Lifestyle's private label companies with eight locations in India and a total annual revenue of 150 crore, is just one example.

#### **1.2 VALUE AND LIFE STYLE (VALS):**

In this article, we examine the validity of the Visual Analog Scale (VALS) as a research tool for psychographic market classification. companies can better cater their offerings to the customers who are most likely to buy their wares thanks to this aid. For this work, the VALS system is one of the most widely used classifications. There are three types of information that can help with this sort of categorization: social status, way of life, and character. N. Ahmad, A. Omar, and T. Ramayah (2010).

- One of the first types of customers in the VALS system is **innovators**. People who have a lot of money and resources tend to have their own distinct tastes and an ambition to live a luxurious lifestyle.
- Expert specialists are great examples of **Thinkers** in the VALS paradigm. They have a lot of money and knowledge, and they use both to drive their decisions. Due to their high degree of knowledge, they are candidates for any kind of social change
- **Believers**: The believers are more communal in character and advanced also trust other consumers, which is a subtle distinction between them and the thinkers who make their own choices.
- For the Achievers, the focus is primarily on, well, Accomplishments. Both at work and at home, these people want to be recognised for their achievements. This means that consumers are more apt to buy a wellestablished brand.
- **Strivers**: a small but dedicated group of consumers with a need to disseminate success. These patrons

lack the resources necessary to realise their full potential. However, because they share the same morals as a successful person.

- Consumers with a lot of disposable income and a penchant for innovation are part of a demographic known as the **Experiencers.**
- The first group, "**Makers**," consists of customers who value soulfulness but lack the means to obtain it. The Creators cultivate a creative process as they work to improve themselves and their families.
- Among the VALS framework's customer types, "Survivors" have the lowest median wealth, making them the least likely to invest in a groundbreaking product or service. They become brand-loyal patrons because they are not likely to frequently switch up their strategy for success.

# **1.3 DETERMINING CONSUMER TO BUY:**

Having a product that is considered to be of high quality gives consumers more freedom of choice which in turn increases the product's potential to affect their purchasing decisions. **Kenyon, G., & Sen, K. (2012)** Quality raw resources & quality workers and quality finished goods. In light of the foregoing, the writers are eager to elaborate on the topic in a thesis titled Effect of Products on Consumer Purchasing Determining of Social, Design, Ambience and Merchandise.

If a customer is pleased with the product or service, he will likely make another purchase from the same business in the future; however, if he is dissatisfied with the product's quality, he will likely never return (Angelova & Zekiri, 2011; Iskamto, 2017). In addition, the products offered will be just what customers are looking for, and the availability of comprehensive and varied goods will encourage purchases and return business (Ramadonna et al., 2019). Having a product that is considered to be of high quality means that the chance of being chosen by consumers is also higher, as quality may influence the intensity of purchasing behaviour

#### 2. REVIEW OF LITERATURE:

According to Herrero (2014), Perez and del **Bosque** (2014): The significance of the Indian consumer for health drinks and the criteria used to select health drinks are summarised in This research looks research. this at preferences for six distinct consumers' categories of health beverages based on Ayurvedic principles. The brand name was found to be the most significant extrinsic signal, followed by the price and the packaging. Individuals' past experiences were found to be the most important source of direction, followed by references from doctors and colleagues/friends.

**E. Fraj and E. Martinez (2006)**(Kathiravan C & C.Malliga, (2022) Valued insights into marketing segmentation, value creation,

product placement/re-positioning, and PR decision-making are provided to marketing managers in Gujarat by this research. Lifecycle analysis of consumers has evolved into a crucial resource for all promotional decisions. For the purpose of this research, a number of factors-including respondents' self-reported hobbies, lifestyle, attitudes, activities, opinions, and values-were used to categorise rural consumers in Gujarat's central region. This research will be useful for marketers in developing tailored marketing strategies, in particular those aimed at the rural consumers, because lifestyle direction is one of the most relevant and effective tools in gauge such behaviour.

Nicolai Nilashi and David Jannach 2016 (Kathiravan et al., 2021) The research shows that the shopping and food market has a high demand. Because of the findings of this study, the country's retail sector has undergone a dramatic transformation, shifting from a reliance on ad hoc street markets to that of gleaming shopping centres and gigantic hypermarkets. The primary objective of this research is to analyse how demographic, psychographic, and geographical factors, in particular area, influence the perception of service quality held by customers.

Authors X. Bian and L. Moutinho (2011) (Kathiravan et al., 2019) The study's overarching goal is to inform strategy development, market segmentation, and product positioning by identifying the psychographic factors that influence the brand preferences of different types of consumers based on their beliefs and lifestyles. The purpose of this study was to investigate whether or not there is a connection between VALS, product advantages, and preference for the Dove brand of personal care products. There were practical, monetary, social, and intangible advantages brand. to the Considerations of values and lifestyle segments when developing marketing plans and deciding where to place goods in the marketplace

## 3. Research Methodology 3.1 Research Design:

Research goals and result focus informed the study's methodology. For this investigation, the researcher opted for a more descriptive approach. Descriptive research seeks to provide a comprehensive account of some aspect(s) of a subject(s) or population(s). The current state of things can be rationalised by the research methodology. The purpose of this research was to investigate the impact of the VALS on customer purchasing behaviour at Lifestyle Showrooms in Chennai, with a focus on Shopping Malls. The research reveals how VALS are used by consumers in Chennai today to make purchasing decisions at Lifestyle Showrooms.

#### **Objectives of the Study:**

- To investigate what leads Chennai residents to make purchases from lifestyle showrooms.
- To learn how Lifestyle Showrooms in Chennai feel about VALS and how

they influence customers' purchasing decisions.

The goal of this project is to create a model that exemplifies the VALS's impact on influencing consumers' choice of Lifestyle Showroom in Chennai.

#### Hypotheses of the Study:

With regards to the demographics of the target audience for Lifestyle

#### Figure 1: Framework of the research

Showroom in Chennai, we find no major differences in VALS.

- Lifestyle Showrooms in Madras are not significantly different from one another in terms of the types of people who visit them.
- VALS has no effect on customer purchasing decisions.



#### 3.2 Data Collection:

Researchers used a thorough questionnaire to gather original data from clients. The survey consists of three parts, the first of which is a demographic assessment of the staff. The VALS framework is discussed in the second part, and the factors that influence a consumer's decision to purchase are covered in the third.

#### 3.3 Reliability Analysis:

The above mentioned elements' dependability was established through reliability analysis as well. Cronbach's alpha states that reliability between 0.85 and 0.82 is considered acceptable; this means that the range of 0.83 to 0.88 is adequate.

S.No.	Variabla	Itom	Cronbach's	
	variable	Item	Alpha	
I	VALS	32	0.85	
П	Determining consumer to buy	30	0.82	

 Table 1: Reliability Analysis

#### **3.4 Sampling Technique:**

The recipients of the surveys in the Customer Study were selected at random using a process probability model. This method of collecting data is simple and cheap. The approach used introduction to increase the probability of locating competent Lifestyle Showrooms. For the purpose of this study, an inspection protocol was created to confirm the existence of Lifestyle Showrooms in Chennai. There were 16 missing survey responses. There were 378 valid submissions out of 389 total submissions. This means that there were 378 people in the group.

#### 3.6 Data Analysis:

One can use the path analysis method to find out what factors have an effect on a certain measure. In this method, VALS is viewed as a separate factor to be controlled. The decision of a consumer to purchase is contingent on a number of other factors.

#### 3.5 Sample Size:

In total, 405 surveys were sent out. There were a total of 389 survey forms that were collected.

#### 4. RESEARCH ANALYSIS

#### **4.1 CORRELATION ANALYSIS**

#### Table 2: Inter Relationship between VALS and determining consumer to buy Factors

Factors	DC_So	DC_De	DC_Am	DC_Me
VALS_In	$0.348 \\ 0.001^{**}$	$0.440 \\ 0.001^{**}$	0.346 0.001 <sup>**</sup>	0.329 0.001**
VALS_Th	$0.552 \\ 0.001^{**}$	0.527 0.001 <sup>**</sup>	0.554 0.001**	$0.380 \\ 0.001^{**}$
VALS_Be	$0.441 \\ 0.001^{**}$	0.423 0.001**	$0.447 \\ 0.001^{**}$	0.350 0.001**
VALS_Ac	0.372 0.001**	0.431 0.001**	0.377 0.001**	$0.461 \\ 0.001^{**}$
VALS_St	$0.546 \\ 0.001^{**}$	0.535 0.001 <sup>**</sup>	$0.544 \\ 0.001^{**}$	$0.340 \\ 0.001^{**}$

VALS_Ex	$0.448 \\ 0.001^{**}$	0.429 0.001**	0.467 0.001**	0.556 0.001**
VALS_Ma	$0.357 \\ 0.001^{**}$	0.391 0.001 <sup>**</sup>	$0.445 \\ 0.001^{**}$	$0.386 \\ 0.001^{**}$
VALS_Su	0.544 0.001**	0.477 0.001**	0.431 0.001**	0.357 0.001**

NS Not Significant; \* Significant at 0.05

level; \*\* Significant at 0.01 level

with each other. It also demonstrated that none of the factors are unrelated to one another.

Null hypothesis  $H_o$  = There is no significant relationship between the factors of VALS and Determining consumer to buy.

Alternate hypothesis  $H_1$  = There is a significant relationship between the factors VALS and Determining consumer to buy.

The Pearson correlation test was used on a sample of 378 customers to determine the relationship between the factors VALS and determining consumer to purchase. The table shows that the strength of the relationship between the VALS and determining consumer to purchase factors is extremely coefficient The above table plainly shows that the P values for all variables are significant at 1%. As a result, it is concluded that there is a substantial relationship between VALS factors and consumer purchasing decisions. Nilashi, M., Jannach, D., bin Ibrahim, O., Esfahani, M. D., and Ahmadi, H. (2016) discovered a similar result, and the table result supported the views of various authors who conducted research in the VALS and Determining consumer to buy area with respect to various respondents such as academicians, workers, and others.

#### **4.2 REGRESSION ANALYSIS**

 Table 3: Impact of dimensions of VALS on Consumer Purchase Decision of Determining

 consumer to buy

Independent Variable	Dependent Variable	R	R <sup>2</sup>	Adj. R <sup>2</sup>	F	р
'Innovators', 'Thinkers' and 'Believers', 'Achievers', 'Strivers', 'Experiencers', 'Makers', 'Survivors'	Social of Determining consumer to buy	0.568	0.296	0.291	37.3	0.001

Source: primary data

The table depicts the effect of VALS factors on the Social of determining consumer to purchase among Lifestyle Showroom customers. This table predicts and outlines eight powerful VALS factors such as 'Innovators,' 'Thinkers,' and 'Believers,' 'Achievers,' 'Strivers,' 'Experiencers,' 'Makers,' and 'Survivors. Out of the seven Lifestyle Showroom Customer VALS elements, five are powerful: 'Thinkers,' 'Believers,' 'Achievers,' and 'Experiencers,' 'Makers,' and 'Survivors,' while the other two are less powerful. Actually, the factors 'Innovators, Strivers, Makers, and Learning' have no effect on the Social of determining customer purchase.

The coefficient of determination R2 is the square value of the sum moment interactions. R2 increases as R increases. R2 adjusted is always less than R2. The model is acceptable if the difference between the adjusted R2 and R2 is small. As a result, the following hypothesis was developed to validate this viewpoint. HO: There is no impact of factors of VALS on Social of determining consumer to buy among the Lifestyle Showroom Customer.

The factors 'Innovators, Thinkers, and Believers,' 'Achievers, Strivers, Explorers, Makers, and Survivors' have a R value of 0.568 and an R2 value of 0.296, showing a 29 percent prediction of the Social of determining consumer to purchase. Because the difference is only 0.005, the adjusted R2 0.291 is very near to the R2 value; thus, the sample size approaches the population size. At the p-value 0.001 threshold of significance, the F-value of 37.3 is significant. As a result, the following regression equation was devised.

S.No.	Model	Un-standardized		Standardized		n
		Coefficients		Coefficients	f	
			Std.		L.	Р
		В	Error	Beta		
	Constant	1.5100	0.238		6.4293	0.001
1	Innovators	0.1503	1.124	0.1233	0.2901	0.872
2	Thinkers	0.6306	0.397	0.7276	1.9661	0.051
3	Believers	-0.4419	0.270	-0.3692	-1.9284	0.057
4	Achievers	-0.6892	0.357	-0.8562	-2.1233	0.041
5	Strivers	0.1896	0.289	0.1933	0.7571	0.425
6	Experiencers	0.6964	0.270	0.5864	3.1409	0.004
7	Makers	0.8875	1.178	0.8795	2.8529	0.024
8	Survivors	0.7306	0.497	0.6376	1.8761	0.041

#### Table 4 Co-efficient table

Source: primary data.

Determining consumer to buy = (1.5100) + Innovators (0.1503) + Thinkers (0.6306) -Believers (0.4419) - Achievers (0.6892) + Strivers (0.1896) + Experiencers (0.6964) + Makers (0.8875) + Survivors (0.7306). The Innovators of VALS 'beta' value of 0.1233, which indicates a 12.33 percent impact on the Innovators of VALS on the Social of determining consumer to purchase, falls on the slope of the regression line. The t-value of 0.2901 indicates that the normalised regression coefficient is not significant at a p-value of 0.872. As a result, the VALS Innovators affirm that there is no effect on the Social of determining consumer to buy among Lifestyle Showroom Customers.

The Thinkers of VALS 'beta' value of 0.7276, which indicates a 72.76 percent impact on the Thinkers of VALS on the Social of determining consumer to purchase, falls on the slope of the regression line. The t-value of 1.9661 indicates that the normalised regression coefficient is significant at a p-value of 0.051. As a result, the VALS Thinkers affirm the effect on the Social of determining consumer to buy among Lifestyle Showroom Customers.

The 'beta' value of Believers of VALS is -0.3692, representing a -36.92 percent effect on the Believers of VALS on the Social of Determining consumer to purchase. This value lies on the slope of the regression line. The tvalue of -1.9284 indicates that the normalised regression coefficient is significant at a p-value of 0.057. As a result, VALS Believers confirm the effect on Social of Determining Consumer to Buy Among Lifestyle Showroom Customers.

The 'beta' value of Achievers of VALS is -0.8562, which indicates a -85.62 percent impact on the Achievers of VALS on the Social of Determining consumer to purchase. This value falls on the slope of the regression line. The tvalue of -2.1233 indicates that the normalised regression coefficient is significant at a p-value of 0.041. As a result, the VALS Achievers affirm the influence on the Social of determining consumer to buy among Lifestyle Showroom Customers.

The 'beta' value of Strivers of VALS is 0.1933, which indicates a 19.33 percent impact on the Strivers of VALS on the Social of Determining consumer to purchase. This value falls on the slope of the regression line. The tvalue of 0.7571 indicates that the normalised regression coefficient is not significant at a pvalue of 0.425. As a result, the Strivers of VALS affirm that the Social of determining consumer to buy among Lifestyle Showroom Customers has no influence.

The 'beta' value of Experiencers of VALS of 0.5864, representing a 58.64 percent effect on the Social of Determining consumer to purchase, lies on the slope of the regression line. The t-value of 3.1409 indicates that the normalised regression coefficient is significant at a p-value of 0.004. As a result, VALS Experiencers confirm the effect on Social of Determining Consumer to Buy Among Lifestyle Showroom Customers.

The 'beta' value of Makers of VALS of 0.8795 falls on the slope of the regression line, representing an 87.95 percent effect on the Makers of VALS on the Social of Determining consumer to purchase. The t-value of 2.8529

indicates that the normalised regression coefficient is significant at a p-value of 0.024. As a result, the creators of VALS affirm the effect on the Social of determining consumer to buy among Lifestyle Showroom Customers.

The Survivors of VALS 'beta' value of 0.6376, representing a 63.76 percent effect on the Survivors of VALS on the Social of Determining consumer to purchase, lies on the slope of the regression line. The t-value of 1.8761 indicates that the normalised regression coefficient is significant at a p-value of 0.041. As a result, the VALS survivors confirm the impact on the Social of determining consumer to buy among Lifestyle Showroom Customers.

The analysis found that 'Thinkers,' 'Believers,' 'Achievers,' 'Experiencers,' 'Makers,' and 'Survivors' have a positive effect on the Social of determining consumer to buy. Bakewell, C., and V. W. Mitchell (2003) found that 'Innovators' and 'Strivers' were less frequently displayed by school leaders. They also discovered that collaborative and compromise styles, followed by forcing and smoothing, were commonly noted. According to Fatima, Hira, Rasheed, and Mehvish (2012), only 'Thinkers,' 'Believers,' 'Achievers,' 'Experiencers,' 'Makers,' and 'Survivors' mediate the connection between distributive and procedural justice and Social. The analysis also discovered that the VALS 'Innovators' and 'Strivers' factors have no effect on the Social of determining consumer to purchase among Lifestyle Showroom Customers. However, the 'Believers' and 'Achievers' of VALS corroborate the negative impact on the

Social of determining consumer to buy among Lifestyle Showroom Customers in the Chennai region. Hanzaee, Kambiz Heidarzadeh., & Lotfizadeh, Fereshteh. (2011); Leo, Cheryl, Bennett, Rebekah, Hartel., & Charmine, E. J. (2005); Chyuan, Hee Chii. (2009) found a relationship between VALS and Consumer Decision Making.

#### **5. SUGGESTIONS:**

- Shopping malls are highly dependent on their geographic positioning. In order to make an informed decision about whether or not to build a shopping centre, investors should first research the surrounding demographics.
- Mall marketing and promotion should be a central component of the management strategy of any shopping centre. It is expected that promotion of shopping centres in Chennai will increase the number of consumers who think positively of the mall's tenant mix, as most shopping centres in the city host a mix of well-known national and foreign brands. Shopping malls should aim to be at the centre of their customers' lives by placing mall-related ads, promotions, and placements in all of their daily activities.

#### 6. CONCLUSION:

This research is novel because it attempts to examine a connection between VALSs and consumer decision-making that is both apparent and overlooked: the case of Life Showroom customers in Chennai. Following F. Malik's advice (2012), Chennai may lag behind its neighbours in southern terms of mall construction, but the city has embraced "mall culture," and the VALS have introduced a welcome innovation to the shopping habits of Chennai locals. Malls are more than just places to get your buying done; they're also social gathering spots, cultural showcases, employment hotspots, and cutting-edge showcases of the latest and greatest in consumer goods and architectural design. Due to shifting consumer behaviour and an abundance of options, shoppers today will accept nothing but the finest. The secret to long-term success is learning your customers' tastes.

#### **REFERENCE:**

- Adkins, Melody L., Burgess, Brigitte., & Wesley, Scarlett. (2002). Expanding the loyalty concept to include preference for a shopping mall. The International Review of Retail, Distribution and Consumer Research, Vol. 12, No.3, pp. 225 – 236.
- Abdoli, M., Rostamzadeh, R., Feizi, J., & Joksiene, I. (2017). Impact of Perceived Value and Satisfaction on Customer Loyalty in Banking Industry. Transformations in Business & Economics, 16(2A) (41A), 421-441.
- Ahmad, N., Omar, A. and Ramayah, T. (2010) 'Consumer lifestyles and online shopping continuance intention', Business Strategy Series, Vol. 11, No. 4, pp.227–243.

- Chyuan, Hee Chii. (2009). Profiling consumers based on their shopping behaviour. Dissertation submitted to the Graduate School of Business, Faculty of Business and Accountancy, University of Malaya for the Degree of Master of Business Administration
- Fraj, E. and Martinez, E. (2006) 'Environmental values and lifestyles as determining factors of ecological consumer behaviour: an empirical analysis', Journal of Consumer Marketing, Vol. 23, No. 3, pp.133–144.
- F. Malik, "The Impact of Price Perception, Service Quality, and Brand Image on Customer Loyalty: Study of Hospitality Industry in Pakistan," Interdisciplinary Journal of Contemporary Research in Business, vol. 4, no. 5, 2012.
- Herrero, Á., Pérez, A. and del Bosque, I.R. (2014) 'Values and lifestyles in the adoption of new technologies applying VALS scale', Academy of Marketing Studies Journal, Vol. 18, No. 2, p.29.
- Kenyon, G. and Sen, K. (2012) 'A model for assessing consumer perceptions of quality', International Journal of Quality and Service Sciences, Vol. 4, No. 2, pp.175–188.
- Kathiravan, C., Rajasekar, A., Velmurgan, S., Mahalakshmi, P., & Chandramouli, E. (2021). Sentiment Analysis And Text Mining Of Online Customer Reviews For Digital Wallet Apps Of Fintech Industry. 12(03).

- Kathiravan, C., Suresh, V., Bhagavatham, P., & Palanisamy, V. (2019). An examination on customer satisfaction towards air-conditioner user in Chennai City. International Journal of Recent Technology and Engineering, 8(2 Special Issue 10). <u>https://doi.org/10.35940/ijrte.B1064.098</u> <u>2S1019</u>
- Kathiravan C, & C.Malliga. (2022). An Analytical Assessment of Consumer Online Impulse Buying Behavior During COVID-19. Korea Review of International Studies, 15(37), 216–228. https://www.researchgate.net/publication /363581508
- Nilashi, M., Jannach, D., bin Ibrahim, O., Esfahani, M. D., & Ahmadi, H. (2016). Recommendation quality, transparency, and website quality for trust-building in recommendation agents. Electronic Commerce Research and Applications, 19, 70-84
- Singh, Harvinder., & Srinivasan, Srini R. (2012). Mall management – Operating in Indian retail space. Tata McGraw Hill Education Private Limited, New Delhi
- X. Bian and L. Moutinho, "The Role Of Brand Image, Product Involvement, And Knowledge In Explaining Consumer Purchase Behaviour Of Counterfeits Direct and Indirect Effects," European Journal of Marketing, vol. 45, no. 1/2, pp. 191–216, 2011, doi: 10.1108/03090561111095658