

Editorial

Dear Reader,

based on research from different East European countries, this edition of JEEMS concentrates on different aspects of Human Resources and Leadership on the one side and Financial Management and Performance Management on the other. Typically, you always will find the same principal question behind these two sides of General Management: which side dominates? How are they connected?

The contribution of *Slawomir Winch* “Human Resource Business Partner as a Source of Conflicts in an Enterprise—Research Results” provides a lot of interesting insights into the role and the influence of HR managers in relationship to the supervisors in the direct line of control. Organizational culture in particular is very important for conflict resolution as well as in order to achieve a “sound” profit/loss ratio while concentrating on the right goal attainment strategy.

The second article by *Robert Rieg, Ewelina Zarzycka and Justyna Dobroszek*, “Determinants of separating management accounting from financial accounting in SMEs and Family Firms—evidence from Poland and Germany”, reflects on the central question of to what extent accounting systems are more than “just” financial instruments; if an integrated management accounting really exists, business partnership has a chance to work more effectively. This is not necessarily dependent on the growing size of the firm, but has more to do with formal pressure exerted by the (foreign) shareholders. Mechanisms of Isomorphism can insofar be identified.

Two other subsequent articles, the one by *Sanja Kovačić, Milena Nedeljković Knežević and Tamara Jovanović* on “The effect of employees personality on customer focus in the hotel industry: the role of work motivation” and the other one by *Milena Nedeljković Knežević, Maja Mijatov and Sanja Kovačić* on “Achievement motivation and Locus of Control as Factors of Entrepreneurial Orientation in Tourism and Healthcare Services” both stress the central role of the “Big 5” personality factors and customer focus as well as entrepreneurial orientation in tourism, hotels and hospitals. Extraverted managers with a high consumer orientation and entrepreneurial focus are an important prerequisite for business success!

Performance and Performance Management are at the centre of the next two articles: In *Ekaterina Karoleva, Laivi Laidroo and Mari Avarnaa*’s “Performance of FinTechs: Are founder characteristics important?” you will find again an interesting connection between the entrepreneurial dimension of management, customer orientation and performance, while *Michal Plazek, Christina del Campo, Milan Pucek, Frantisek Ochmana, Milan Krapek and Nuraj Jemec*’s article “New Public Management and its Influence on Museum Performance: The Case of Czech Republic” shows that administrative decentralization is very produc-

tive but does not necessarily lead to financial autonomy. Financial accounting indeed should not be underestimated!

Last but not least, *Anastasia Ozturk and Osman M. Karatepe* (“Servant leadership and Work family enrichment among hotel employees in Russia”) provide some fruitful insights into the role and the importance of Servant Leadership. Here you will find another important “key” to business success.

As the different articles in this edition of JEEMS demonstrate, Human Resource Management and Financial management are two sides of the same coin, for customer orientation and for performance management, too. Both sides depend on each other and are only successful if the customers’ interests are too a prerequisite for personal motivation, entrepreneurial orientation and Work Life Balance. Although much more research is needed in order to gain more fruitful insights, here you will find some very interesting contributions.

I hope you will be inspired and that you will benefit from the interesting articles—Enjoy!

Dieter Wagner

Member of the Advisory Board

Changes in the Editorial Committee



Earlier this year, **Irma Rybnikova** informed us that she has decided to step down from her position as a member of the Editorial Committee (and, thus, Deputy Editor-in-Chief) by 1st July, in order to dedicate herself to other important issues and tasks. Irma has served in this position since 2008 and, without any doubt, has remarkably influenced and contributed to what

JEEMS has become throughout these years. The success and reputation of our journal would have not been possible without Irma's enormous work effort, her critical and distinctive ideas and inputs and her advice and decisions of the highest academic quality. The whole JEEMS "family" feels highly indebted to her—thank you very much, Irma, for all you have done for JEEMS!



Irma will be replaced now by **Tiia Vissak**: Tiia is an Associate Professor of International Business at the School of Economics and Business Administration, University of Tartu, Estonia. She defended her PhD dissertation ("The internationalization of foreign-owned enterprises in Estonia: An extended network perspective") in 2003 at the University of Tartu and, subsequently, has published in various international journals, such as *International Business Review*, *International Entrepreneurship and Management Journal*, *IEEE Access*, and *Journal of International Entrepreneurship*. Moreover, she has contributed extensively to numerous books edited by Emerald, Edward Elgar, Springer, Palgrave, Routledge etc. She has also co-edited two books by Emerald in 2013, "(Dis)Honesty in Management: Manifestations and Consequences", together with Maaja Vadi, and in 2009, "Research on Knowledge, Innovation and Internationalization", together with Jorma Larimo. Tiia's main research interests include internationalization processes, factors affecting foreign market entries, exits and re-entries (for instance, network relationships, decision-making logic, changes in the business environment), and measurement and improvement of export performance. She is a member of the editorial board of the *International Journal of Export Marketing* (since 2015), of the editorial advisory board of the *Review of International Business and Strategy* (since 2015), of the international advisory board of *International Entrepreneurship* (since 2019), as well as an associate editor of *Entrepreneurial Business and Economics Review* (since 2021). She has also been an active reviewer for several other journals, such as *International Business Review*, *Baltic Journal of Management*, and *Journal of Business*

contributed extensively to numerous books edited by Emerald, Edward Elgar, Springer, Palgrave, Routledge etc. She has also co-edited two books by Emerald in 2013, "(Dis)Honesty in Management: Manifestations and Consequences", together with Maaja Vadi, and in 2009, "Research on Knowledge, Innovation and Internationalization", together with Jorma Larimo. Tiia's main research interests include internationalization processes, factors affecting foreign market entries, exits and re-entries (for instance, network relationships, decision-making logic, changes in the business environment), and measurement and improvement of export performance. She is a member of the editorial board of the *International Journal of Export Marketing* (since 2015), of the editorial advisory board of the *Review of International Business and Strategy* (since 2015), of the international advisory board of *International Entrepreneurship* (since 2019), as well as an associate editor of *Entrepreneurial Business and Economics Review* (since 2021). She has also been an active reviewer for several other journals, such as *International Business Review*, *Baltic Journal of Management*, and *Journal of Business*

Research. We are very happy and feel inspired that Tiia will join the Editorial Committee of JEEMS!

Farewell Irma and welcome Tiia!

Thomas Steger

Rainhart Lang