Editorial Commentary

With this edition we are starting a new series of lead articles that raise insightful and thought-provoking questions in an attempt to engage the AIB community in fruitful conversations that we hope will advance our field. The first article in this series, authored by AIB Fellow Jean Boddewyn, raises the question of whether your international business research is truly “international.” In a focused AIB Insights issue titled “Defining a Domain for International Business Study” (Volume 13, Issue 1), we published a set of articles that reflected on the nature of our field and explored a number of questions about what characteristics, features, boundaries, and benchmarks define the field of IB, what a legitimate curriculum for the teaching of IB globally would comprise, and to what purpose we study international business. Along this line of insightful questions that are relevant to our field in general, Jean Boddewyn’s article attempts to stimulate IB scholars to actively think about whether their individual research is truly international, and share their thoughts. To facilitate this effort, we have added an interactive “Comments” feature onto the AIB Insights website at https://aib.msu.edu/publications/insights through which you can respond to this question and receive a reply from Jean Boddewyn and fellow colleagues in the AIB community. We are planning to post a summary of this interactive dialogue on the AIB Insights website and also publish the best comments and discussions in a future AIB Insights issue.

When juxtaposing “intranational” and “international” research, Jean Boddewyn refers to the work by Phil Rosenzweig (1994) regarding the generalizability of research findings from a “domestic” to a “foreign” setting and notes that “truly international research focuses on variables whose relationships differ from country to country on account of differences among specific features of their external environments in the context of ‘open’ social systems” (p. 4). The second article in this issue, co-authored by Andrey Mikhailitchenko and Sanjay Varshney, provides a discussion about the unique external business environment of Russia, one of the world’s largest emerging markets. Based on in-depth interviews with owners and managers of small textile companies in the Moscow region that are engaged in international trade, the authors discuss the idiosyncrasies of the political environment and recent changes in the country and their impact on the local investment climate and entrepreneurial activities. In so doing, the authors provide food for thought for researchers interested in studying the unique institutional environment of Russia, and so examine variables whose relationships are specific to this market context when compared to other market contexts and, thus, conduct “true” international research.

The remaining three articles in this issue are particularly valuable for international pedagogy. The article by AIB Fellow Farok Contractor explores the current and controversial topic of tax evasion by multinational corporations and emphasizes the importance of incorporating international tax issues in IB pedagogy, research, and strategy. The article sketches out seven common (and legal) tax-avoidance methods used by MNCs and encourages a discussion on their ethical implications. The article by James Nebus presents five reasons for why IB educators should introduce international tax issues in the classroom, and it provides a valuable step-by-step blueprint for how to do so. The article also shares additional teaching resources to facilitate further discussions on the topic. The final article, authored by Tim Rogmans, provides an interesting account of technology-based international business simulations and discusses six suggestions for the effective use of simulations based on his experience and academic research on the topic. We believe that this set of articles constitutes a valuable addition to the teaching repertoire of IB educators interested in covering international tax issues in the classroom, and using international business simulations in their courses.

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