

# Foreword and Editorial

## International Journal of IT-based Business Strategy Management

We are very happy to publish this issue of an International Journal of IT-based Business Strategy Management by Global Vision Press.

This issue contains 3 articles. Achieving such a high quality of papers would have been impossible without the huge work that was undertaken by the Editorial Board members and External Reviewers. We take this opportunity to thank them for their great support and cooperation.

In the paper “Optimal joint cost allocation method and split-off point: A case study of a Korean automobile dismantling and recycling company”, this is a case study for an optimal joint cost allocation method and the split-off point at an automobile dismantling and recycling business of company in Korea. Finding out an optimal joint cost allocation method and split-off point is important because the optimal change could alter joint costs allocation for products and thereafter the company’s decision on the resource allocation and production decisions. Until 2014, the company considered the vehicle acquisition point as split-off point and allocated joint costs based on the weight of the recyclable parts of the vehicle. Recognizing a potential distortion of costs due to the split-off point and weight based joint cost allocation, from 2015, the company changed split-off point from vehicle acquisition point to dismantling process starting point after inspection and also changed joint cost allocation base from weight to sales value of the vehicle parts. This study examined the procedural changes in the accounting system of the company A. It is the first case study for a change of the joint cost allocation method and split-off point in the Korean automobile dismantling and recycling business. Thus, it provides an adoptable and reasonable cost accounting method for sustainable development of the automobile dismantling and recycling business. It could help the Korean government set to implement the extended manufacturer responsibility system for end-of-life vehicles.

In the research paper “Effect of Self-Awareness and Self-Management on Organizational Atmosphere, Job Satisfaction as Leadership Coaching Roles”, the purpose of this study is to investigate the effect of self - awareness ability and self - management ability, which are sub-dimensions of emotional leadership, on the job satisfaction of organization members through the organizational atmosphere. To accomplish the purpose of this study, we conducted a questionnaire survey of 220 employees working in Kyungnam area schools and collected the data and verified the hypotheses through SPSS and AMOS analysis. As a result, among self - awareness ability and self - management ability as a role of leadership, only self - management ability factor had a positive effect on organizational atmosphere. Also, it was confirmed that the organizational atmosphere has a positive effect on the job satisfaction of the organization members. It was found that the emotional leadership factor can positively influence the atmosphere of organization as a role of coaching, and eventually increase the job satisfaction of organization members who have important resource led to organizational performance. Therefore, not only school administrators but also organizational managers should recognize that self-awareness and emotional management through self-emotional understanding is very important in order to improve the satisfaction of organizational members.

“Research on the Influencing Factors of Customer Experience of Retail Enterprises Based on AHP in the Background of New Retail” explored that with the expansion of the "Internet +" application and the wide application of new information technologies, the new retail business model of online and offline integration has gradually become a new direction for the development of the retail industry. The new retail business model focuses on the customer experience and uses new technologies to create new shopping scenarios that allow customers to experience the value delivered by products or services in the context, thereby enhancing customer satisfaction and loyalty. The customer experience is influenced by many factors that affect the customer experience to varying degrees. This paper uses the AHP method to construct a customer service impact factor indicator system for new retail enterprises, determine the importance of each of its influencing factors in the customer experience, and propose targeted recommendations.

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**Editors of the August on  
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