

## ASSESSING THE INFLUENCE OF SECURITY, TAXES, AND CONFIDENTIALITY ON RETAILERS' EVALUATION OF SALES DATA EFFICACY

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### Abstract

*This research is all about studying the retailer's perception about the importance of sales data. Retailers are aware of the sales data of different firms and different products, so they market this data to other firms for many reasons, which are future product decisions, forecast sales and cutting down inventory levels. Using the t-test, our study suggests that our three of the hypotheses are accepted. It means that the retailers think that the sales data is confidential and sales data constitutes important marketing information for companies, and they consider investing in software and systems for keeping sales data secure as worth the cost.*

## INTRODUCTION

### Overview

Retailers' awareness about the importance of sales data now becomes a very significant part of the business world. The more information about sales data the retailer has, the better assessment can be made by the retailer. The information sharing between retailers and contractors can reduce uncertainties. The aware retailers can help suppliers to make better predictions about the future requirement in inventory requirement and in creating future strategies. There is an effect of information sharing strategies on the channel component behavior and performance in the vending industry.

In the intricate landscape of modern retail, the efficacy of sales data is paramount for strategic decision-making, yet its perceived value is inextricably linked to a triad of critical factors: security, taxes, and confidentiality (Calvo-Porrall & Lévy-Mangin, 2017). The perception of website privacy trustworthiness

significantly influences consumer purchasing intentions, highlighting the importance of security in the digital marketplace (Frik & Mittone, 2018). The security of data, encompassing the measures taken to protect it from unauthorized access, breaches, and cyber threats, forms the bedrock upon which retailers build their confidence in utilizing sales data (Sharma & Wang, 2014). Moreover, the complexities of taxation introduce another layer of consideration, as retailers must navigate the intricate web of sales taxes, value-added taxes, and other levies that can impact their bottom line. The extent to which retailers perceive sales data as a reliable tool for tax compliance and optimization directly influences its perceived efficacy. Furthermore, the confidentiality of sales data, particularly concerning customer information and competitive insights, plays a pivotal role in shaping retailers' perceptions. Retailers are increasingly aware of the need to protect customer data (Ahmed et al.,

2007). The degree to which retailers trust that their sales data is handled with utmost confidentiality and in accordance with data protection regulations directly impacts their willingness to leverage it for strategic purposes (Mbambo, 2023).

All previous research done on the importance of official and unofficial sharing of data information between dealing associates has revealed that effective sharing of information is improving visibility and decreasing uncertainty (Bechtel & Handfield, 2002). Data sharing is a vital element of firms in SCM. It has been classified according to operations areas such as stock, demand forecasting, sales, arrangement of situation, and in manufacturing plan (Lee & Whang, 2000). The sales and demand forecasting information are shared between downstream and upstream partners. The information of order state is given by upstream associations to their downstream associates. Performance criteria of a company can also be determined by sharing data information for the effectiveness of sales.

The interplay between these independent variables and the dependent variable of retailers' perception is further modulated by the overarching concept of sales data efficacy. Sales data efficacy, encompassing the accuracy, relevance, and timeliness of sales data, acts as a critical moderator in this relationship. When sales data is perceived as highly efficacious, the positive influence of security, favorable tax implications, and robust confidentiality measures on retailers' perception is amplified. Conversely, if sales data is deemed inaccurate, outdated, or irrelevant, the positive effects of security, taxes, and confidentiality may be diminished, leading to a decline in retailers' perceived value of the data. Trust, which is crucial for online interactions, is greatly influenced by security and privacy measures (Charandabi & Ghanadiof, 2022). Effectively, retailers are constantly evaluating the trustworthiness of sales data. A prevalent inclination towards skepticism can significantly moderate retailers' assessment of sales data, potentially diminishing their confidence in the actionable insights derived from such information, thereby affecting subsequent strategic decisions.

The capability of accessing significant information of the supply chain can as well grant many other opportunities to the company. For instance, when

additional supply chain information becomes vacant for any firm, the following firms can gain benefits of this visibility that is increased to adapt accessible measures or plans of upcoming business presented systematically to assess the benefits of sharing the data information and by replenishing the coordination between every subordinate in a supply-chain. They admit that:

Marketing of sales data alone provides reduction in cost and reduction of inventory for brokers, but marketing of sales data cannot benefit the retailers'.

By combining replenishment co-ordination within formation sharing would reduce cost and inventory cost for the broker and the supplier.

Reduction in cost and saving of inventory is considerably influenced by the innovative plans by getting data information and coordination in replenishment (Oakes & Lee, 1996).

#### **Problem Statement**

To study the retailers perception about the importance of sales data.

#### **Background, Objectives and Significance of the study**

This research shows that organizations hide their sales data information from the retailers because if they disclose their sales data to others the government has access about their sales data information and they can charge taxation. Due to this reason the organizations secure the sales data from retailers, and they are not able to get awareness about sales data. There is a vast lack of transparency in business industry as well as in the public sector also.

Currently, a severe conflict exists between the individual's right to privacy and humanity needs to be familiar with and process information (Palley & Simonoff, 1987). The dilemma describes three concerns which Mason (1986) has expressed among the most significant moral concerns facing today's Information Systems (IS) executives: privacy, accuracy, and convenience. The organization is charged with the accountability of ensuring that precise data is firmly maintained but accessible to authorized individuals within the organization and, in several cases, outside the business. Failure to secure sensitive data, aside from the official. This research deals with the impact

of aware retailers about utility of sales data and secrecy on marketing of sales data. Due to the lack of transparency in business world or to hide sales data information from the government agencies, the organization secure their sales data information and do not market their sales data that results in less aware retailers. Greater the marketing of sales data the greater the impact of retailers can be.

Awareness of sales data would help them to forecast sale, earnings and growth rate. This data is also important and use for new product development. Nowadays retailers are aware of sales data and some of them market them to other companies to help them for future decisions while some of them do secrecy of sales data because they are not aware of it or due to other reasons. Marketing of sales data also improve coordination between companies.

## Outline of the study

The research focuses on what the perception of retailers is about the importance of sales data are they aware of the importance of what they can get from the sales data. The retailers think that the sales data is confidential, and sales data constitutes important marketing information for companies, and they consider investing in software and systems for keeping sales data secure as worth the cost. Retailers are aware of the sales data of different firms and different products, so they market this data to other firms for many reasons which are future product decisions, forecast sales and cutting down inventory level.

## Definitions

**Upstream partner:** partner that links with exploration and production.

**Downstream partner:** partner that links distribution and retail

## Literature Review

Openness or transparency is a universal obligation and to expand product line and to fulfill society needs a certain amount of openness is needed, then that developing secrecy to compete a society but as we don't want to diminish the desire for profits, so the companies do secrecy. For being true to one's

profession and to improve society there should be transparency and for the satisfaction of workers and for better outcomes, workers should share secrets. Somewhat indirectly it is measured that openness is profitable for private firms, but these firms are not open for public investigators. But on the other hand, these firms are maintaining an increasing contribution for funding at different public institutes (McMillan & Hamilton, 2004).

The strategies of today's retailers are different from the past because now they know the importance of research data. Retailers know that the data they are collecting from the customers has the value if the properly managed it. Nowadays retailers are more focus on the customers to know what they are buying, why they are buying this product and when. In past retailers interact with the customers by knowing their needs just to make a relation with them but now they are focusing on them to know their buying behavior. Organizations are gathering data from customers and manage it properly for their convenience and for future decisions. Openness and secrecy of sales data are two important factors which organization use today. These factors are not use to hurt or abuse others but this is using for improvement organization use this factor in positive way for improvement. Many studies, research programs and agencies are taking the advantage of openness of sales data and marketing of sales data (National Research Council, 1997).

Marketing of sales data helps organizations a lot in many different ways, like it can be used for product improvement. Marketing of sales data can design and deliver high quality products which can improve the image of the organization (Lewis & Talalayevsky, 2000).

Data compiling helps marketers to record the buying behavior of customers. This can increase the competitions. If the retailers sell research data to the organization this will help them in product development and product improvement, which is based on customers demand and need and the retailers will be at profit too (Sheehan & Hoy,2000). Awareness of utility of sales data help to estimate the demand which will help the supplier to supply the product according to the demand, estimation of demand means that when and how many units to order. This concept called (economic order

quantity). It will reduce the time as well as the cost of suppliers to deliver the product when there is no need of it. This is called bullwhip effect, this effect also help the retailers in inventory management, because of this effect there will no extra inventory in warehouse or in any other place which will save cost and time (Chen, 1996).

When there is no awareness of sales data, supplier supplies the product according to the order that is made by the retailer which increase the cost. This is known as made to order.

When the retailer shares the estimated demand with the suppliers, then suppliers supplies the product according to the demand.

Retailers are now using computers to record the sales data and managed it. Retailers with no computers and technology make it difficult to record and managed the data. This sales data is use for strategic planning for retailers as well as for the other companies. Following are the three cases which prove that awareness of sales data and marketing of sales data help the firms and retailers as well.

### **Trace promotional activities:**

Tracing promotional activities means that record and compares the sales of regular period with promotion period to get the idea of result. This will help retailers and other companies as well, and give the idea of promotional activities that which promotional activity boost the sales and clear the stock. This will also help us to find the top customer rate.

### **Inventory management:**

Awareness of sales data help the retailers to know their stock level this will help in reduce the cost plus to cut the suppliers which products are not up to the mark and have zero or no sell. Through inventory management retailers know fast-moving products and their reasons for it. It can also be used to calculate seasonal demand, sale trends and product lifecycle.

### **Knowing buying decisions:**

This will tell the companies and retailers which department is going good or which product has more customers liking then other. It will also tell the complaints from the customers which help us to understand what customers want, and what they

expect from the company. This will lead to product development.

The various types of awareness of data can lead organizations to acquire core competencies. To enhance particular competency managers should target on right type of data that is important for retailers to be aware. The relation between awareness of data and competitive strength of the manufacturing companies is studied thoroughly and only positive aspects of data sharing are focused on by the researchers. Awareness of sales forecasting and development of the market needs to be improved in retailers. The gap in the following area of sales can be filled by advancing technologies. There is too much variation in the awareness about technology expertise, product expansion, and upcoming requirements. Many Indian manufacturing firms are conservative about how to aware retailers about technology, but it is observed that interaction with customers and letting them know about future goals are the main motive of such enterprises. There is a vast difference between purchase sales and technology awareness, so the top priority of most advanced developing enterprises is to share this information but still many of them are habitually conservative. For marketing and sales and to improve cost effectiveness different types of awareness of data is required. Industries where the need for customers is not static and customers easily switch to the substitutes, there awareness of forecasting is needed in retailers. There is a large amount of cost reduction if forecasting is done accurately by retailers. Demand forecasting is essential to understand and get aware of the retailer's point of view it can reduce costs by up to 35 percent (Corcitto & Youssef, 2003).

Though there is a substantial influence of openness over academic research, secrecy is ruling over industrial research. Firms only share data with the government and retailers if there is any obligation of legal requirements or for lust of profits; they treat their data as trade secrets. They only disclose their data if there is any obligation from the government or if they want to extend the product line and on the time of product launch. They use their data as their competitive edge and don't disclose it as they don't want to reveal secrets of their profits and sales in front of their competitors. If some outsider is working for

their research and development, they must sign the agreement that they will not disclose their internal data or secrets and if they will do

Without permission of a company, they must face a court. The individuals must sign NDA's before working with any company (Resnik & Krinsky, 2003).

There should be proper obligations by the government where to apply secrecy and where it is necessary to transparent the sales data. To resolve this conflict, it is necessary to understand where secrecy is needed and where openness is necessary. Openness means to market or to keep in front of everyone or in other words it can be said that there is transparency. Retailers should know where to market and where to keep data secret and they can do this if they are aware of the utility of sales data. Openness means sharing data for the right purpose or utilizing it when it is needed. Data can be shared from many different aspects such as with government, industry, and lawsuit. The Freedom of Information Act mandates the transparency of sales data for safety. In stock markets it's necessary to show their data to the public as the public is the stakeholder of the company so every aspect of the company should be transparent in front of customers. In food and beverages companies it is obligatory for them to transparent all data regarding safety of products and inspected by food and beverages investigators (Shamoo&Resnik, 2003). To understand more about openness or secrecy it is necessary to have basic know-how of transparency as well. It's up to the company what their justification and belief about secrecy and openness is (Goldman & Kitcher, 2001).

The significant part in the business world is how much awareness retailers have about sales data so that they can make better assessments of future forecasts and by this they can reduce uncertainties and can get effective outcomes out of it. There can be conflicts whether at the time being open is necessary or to keep data secret is necessary for that to resolve this issue policies or laws and regulations should be set by the government or by the companies to avoid controversies. From sales data retailers and companies can earn efficiently and increase the growth rate by 39%. Companies can do product development by RND and extend product line to earn more profits. By marketing their own data,

they can coordinate well with other companies and can have good business relations with each other (Rennie, 2003).

The findings showed that customers' views on how useful new services are greatly influenced their decision to use the medium. Their worries about privacy regarding the quantity of personal data being gathered by new services, on the other hand, had a detrimental effect on the image of the store and their desire to return. Therefore, the extent to which retailers perceive sales data as a reliable tool for tax compliance and optimization directly influences its perceived efficacy. The confidentiality of sales data, particularly concerning customer information and competitive insights, plays a pivotal role in shaping retailers' perceptions (Thaw et al., 2012). The security of data, encompassing the measures taken to protect it from unauthorized access, breaches, and cyber threats, forms the bedrock upon which retailers build their confidence in utilizing sales data. E-retailers need to ensure their customers feel secure about the safety of their personal data, which will boost confidence by offering facilities for secure online transactions (Habib & Hamadneh, 2021). A retailer's willingness to rely on sales data is contingent upon the assurance that this information is shielded from malicious actors and remains uncompromised (Baako & Umar, 2020).

#### **Hypotheses:**

H1: Retailers regard sales data as confidential information

H2: Retailers understand that sales data constitutes important marketing information for companies

H3: Retailers consider investing in software and systems for keeping sales data secure as worth the cost.

#### **Research Methods**

This chapter comprises of research methods which includes what our method of data collection was, what was the sample size what was the statistical tool which used which is briefly described below:

#### **Method of Data Collection**

The research conducted is descriptive in nature and the basis of data is primary, thus data collected is through questionnaire. After establishing sampling

technique researchers communicated and coordinated with retailers of different segments of the market to gather the data and requested them to ahead their views by answering our set of questions asked to them.

**Sampling Technique**

The technique used to collect our sample was non-restricted and non-probability sampling by this, data was collected in a suitable method. The retailers who responded were easily available and because of this

reason it is said to be the most convenient technique out of all techniques.

**Sample Size**

The anticipated numbers of retailers were hundred (100), who were retailers of different segments of market.

**Data Collection Instrument**

Questionnaire was used as an instrument of data collection. A number of 3 questions were asked by the retailers.

**Validity and reliability test.**

Table 3.1

*Case Processing Summary*

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded <sup>a</sup>	0	.0
	Total	100	100.0

Listwise deletion based on all variables in the procedure.

Table 3.2

*Reliability Statistics*

Reliability Statistics

Cronbach's Alpha	N of Items
.670	4

Cronbach's Alpha was applied to check the measurement scale's reliability. The value of Cronbach's Alpha was 0.670 which indicates that the

data collected for the purpose of this research is 67.0% reliable.

**Research Model developed**

Figure 3.1



**Research Model Developed**

Source: The above is the self-developed model after having looked on the previous works of several researchers.

**Statistical Technique**

The technique that is used to find out about the importance of sales data is one sample t-test. The sample size is one hundred (100). From retailers three questions were asked by people attending meetings with them. In the test the hypotheses were verified that are discussed below.

**Result**

This chapter presents the results of statistics applied in this study. These results were acquired by applying one sample t-test through SPSS. The details and interpretation of results is provided in following sub sections.

**Findings and Interpretation of the results**

In order to test the hypotheses of study, one sample t-test was applied. This test assumes that mean value of a variable equals to hypothesized value. Table 4.1 shows the statistical test for mean.

Table 4.1  
*One-Sample Statistics*

	N	Mean	Std. Deviation	Std. Error Mean
Retailers regard sales data as confidential information	100	4.0800	.76118	.07612
Retailers understand that sales data constitutes important marketing information for companies	100	4.0000	.96400	.09640
Retailers consider investing in software and systems for keeping sales data secure as worth the cost	100	4.4200	.62247	.06225

The important figures in the above tables are the mean and standard error mean from which we conclude our results.

Table 4.2  
*One-Sample Test*

	Test Value = 4					
					95% Confidence Interval of the Difference	
	t	df	Sig. (2-tailed)	Mean Difference	Lower	Upper
Retailers regard sales data as confidential information	1.051	99	.296	.08000	-.0710	
Retailers understand that sales data constitutes important marketing information for companies	.000	99	1.000	.00000	-.1913	.1913
Retailers consider investing in software and						

systems for keeping sales data secure as worth the cost	6.747	99	.000	.42000	.2965	
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From the above table we can easily conclude that H1 and H2 is accepted as its sig value is greater than 0.05 which means that the retailers consider that their sales data is confidential and the following data constitutes important marketing information for companies but H3 sig value is less than 0.05 but as its mean difference

is greater than the twice of standard error mean so it shows that our 3<sup>rd</sup> hypotheses is also accepted that is that retailer consider investing in software and systems for keeping sales data secure is worth the cost.

Hypotheses Assessment Summary

Table 4.3

*Hypotheses Assessment Summary*

S.No.	Hypotheses	Mean Difference	Standard error	Sig. values	Empirical Conclusion
1.	H1: Retailers regard sales data as confidential information	.08000	.07612	.296	Accepted
2.	H2: Retailers understand that sales data constitutes important marketing information for companies	.00000	.09640	1.000	Accepted
3.	H3: Enrolment is one of the significant factor in selection of business school.	.42000	.06225	.000	Accepted

Discussions, Conclusion, Policy Implications and Future Research

Discussions

This research indicates that 3 of the hypotheses are accepted as their sig values are greater than 0.5 or the mean difference is greater than the twice of standard error. This means that retailers think that the sales data is confidential and sales data constitutes important marketing information for companies, and they consider that investing in software and systems for keeping sales data secure as worth the cost.

Policy Implication

Sometimes awareness of sales data can be used wrongly, and marketing of sales data creates problems for the firms. The reason for this research is to know what the perception of retailers about the importance of sales data is. Retailers should market the sales data to the right person or firm so that the chances of misusing it would be less, proper laws and regulations should be made to make sure that data will be used for some good and innovative cause. This research (Bradlow et al., 2017) emphasizes how retailers can leverage big data across customer, product, time, location, and channel dimensions, highlighting the need for theoretical insights to guide data analysis and address ethical and privacy concerns that arise from

using techniques like Bayesian analysis and machine learning. Big data analytics in retail, through the examination of consumer behavior, provides a deeper understanding of individual customer preferences and financial behaviors, which enables businesses to tailor marketing strategies and product recommendations (Theodorakopoulos & Theodoropoulou, 2024; Vakhariya & Khanzode, 2018).

### Future Research

Many other information and variables are needed to study in future which may highlight the awareness of sales data and how this data can be used either by doing marketing of it or by secrecy of sales data. Future research may be conducted to find out how this data can be managed and how to protect the data from misusing it. The exploration of big data practices in the retail sector reveals its potential across various operational facets, including availability, assortment, pricing, and layout planning (Aktaş & Meng, 2017). Future studies could explore the detailed impact of big data applications on these areas (Aktaş & Meng, 2017). There is a growing importance of using data analytics in the retail sector to improve the value chain.

Future research could focus on how firms in the retail industry operate and how they could be using data analytics to maximize their potential, weighing the past for answers to the present and the future, considering the rapid development of the world (Chi et al., 2022). Given the ever-increasing data availability and the adoption of new technologies, it becomes essential to understand the skills required for handling and interpreting big data, as well as the data-sharing approaches that can maximize its utility (Rooderkerk et al., 2022; Santoro et al., 2018).

### Conclusion

From our research it can be concluded that the retailers think that the sales data is confidential and sales data constitutes important marketing information for companies, and they consider investing in software and systems for keeping sales data secure as worth the cost. Awareness of sales data is very important for the firms for many reasons like for forecasting sales, it can be used for new

products. development or production extension, or for products where demand is not constant and where customer taste and preferences are changing rapidly. Importance, awareness of sales data and marketing of sales data also help the firms to cut inventory, if demand or sales are forehands help to manage them. The awareness of sales data also improves the relation between the supplier and the customers because it helps the firm to know what customers want and tell the suppliers what and when to supply.

The study has investigated and reported on what retailers think about the value of sales data, pointing out that knowing what customers want is super important for business success (Sokol & Holý, 2019). The study also showed that most retailers understand the need to keep customer data private and safe, but they may not always know the best ways to do this. Retailers sometimes find it hard to see exactly how investing in big data analytics will pay off, which makes them unsure about spending the money needed (Matthew et al., 2015). The big data revolution in retail enables firms to collect vast amounts of customer-level data linked to transactions and touchpoints across distribution platforms, offering increased ability to predict customer behavior (Bradlow et al., 2017).

The conclusions drawn emphasize the significance of big data in the retail sector for enhancing sales forecasting, understanding customer behavior, and optimizing business operations (Hong et al., 2017; Santoro et al., 2018). This evolving synergy promises to reshape the retail industry, offering valuable insights for retailers striving to thrive in a data-driven environment (Raji et al., 2024; Shen, 2020). The study underlines the importance of customer analytics-driven value creation capability in connecting with customers and achieving a sustained competitive advantage (Hossain et al., 2021).

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