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Table 1. Categorization of Factors that affect Firm Performance & M&E Investments

<b>Categorization of Factors</b>	<b>Factors</b>
Internal Business Environment	Just In Time Total Quality Management Supply Chain Management Environmental Management Investment Decisions
External Business Environment	Capital Subsidies Customer Relationship Management Buyer – Supplier Relationship
Products Related	New Product Development Research & Development New Product Innovation New Product Pricing Policy Product lifecycle decision support systems Manufacturing Flexibility

Table 2. Factors, sub-factors &amp; supporting literature

<b>Categorization of Factors</b>	<b>Factors</b>	<b>Sub-factors</b>	<b>Supporting Literature</b>
Internal Business Environment	Just In Time	material flow commitment to JIT supply management	Kannan and Tan (2005), Hair et al. (1992), Bagozzi and Yi, (1988)
	Supply Chain Management	supply chain integration supply chain coordination supply chain development	Kannan and Tan (2005), Prahinski and Kocabasoglu (2006), Hair et al. (1992)
	Total Quality Management	leadership strategic planning customer focus information and analysis human resource management process management supplier management product design strategic commitment to quality supplier capability	Sila & Emprahimpour (2005), Kannan and Tan (2005), Saraph et al. (1989), Anderson et al. (1995), Flynn et al. (1995), Ahire et al. (1996), Adam et al. (1997), Dow et al. (1999), Wilson and Collier (2000), Kaynak (2003)
	Environmental Management	management and training air and noise auditing waste and water cost saving on resources energy regulation	Tam et al. (2006), Rikhardsson (1999), Kuhre (1998), Jasch (2000), Chen et al. (2000), Bennett et al. (1999)
	Investment Decisions	knowledge & experience of manager operation ability of managers	Sohn et al. (2007b), Ojala and Hallikas (2006), Tan et al. (2006), Forlani (2002),
External Business Environment	Capital Subsidies	use of subsidies type of subsidies	Tzelepis and Skuras (2006)
	Customer Relationship Management	process fit customer information quality system support efficiency customer satisfaction profitability	Kannan & Tan (2006), Roh et al. (2005)
	Buyer – Supplier Relationship	buyer-supplier engagement supplier selection success of supplier relationship	Narasimhan and Nair (2005), Kannan & Tan (2006)

Table 2. Factors, sub-factors &amp; supporting literature (Continued)

<b>Categorization of Factors</b>	<b>Factors</b>	<b>Sub-factors</b>	<b>Supporting Literature</b>
Product Related	New Product Development	technology strategy organizational context teams tools	Schilling and Hill (1998), Rolfe et al. (2006), Dvir et al. (1998), Song and Montoya-Weiss (2001), Gobeli et al. (1998)
	Research & Development	leadership strategic planning information & analysis human resources focus process management	Sohn et al. (2007a), Page (1993)
	New Product Innovation	product innovation process innovation	Prajogo and Sohal (2006), Avlonitis et al. (1994), Deshpande et al. (1993), Subramanian and Nilakanta (1996)
	New Product Pricing Policy	pricing strategy	Prahinski and Kocabasoglu (2006), Purohit (1992), Rogers and Tibben-Lembke (2001), Souza et al. (2003), Zhao et al. (2002)
	Product lifecycle decision systems	product lifecycle decision support systems	Sundin et al. (2009), Hu & Bidanda (2009), Solomon et al. (2000)
	Manufacturing Flexibility	manufacturing flexibility environment financial resources	Llorens et al. (2005), Sethi and Sethi (1990)

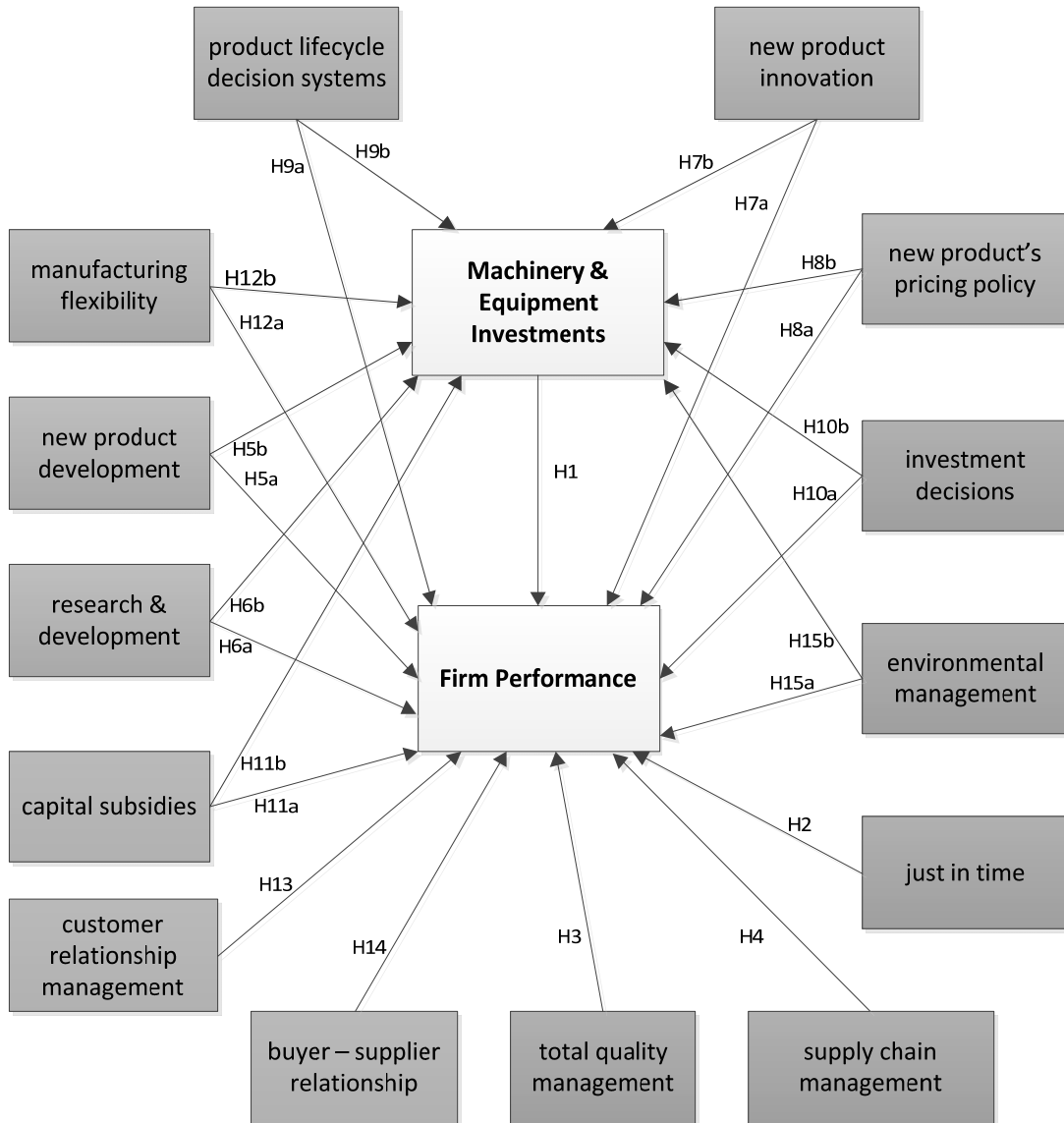


Figure 1. Research model