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["Actually I am different." Subjective constructions of ethnic identity in a migration context and new ways in psychological acculturation research]

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## Incentives in New Product Development Projects and the Role of Target Costing.

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## Abstract [English]

"the changes of the division of labour between western and central-eastern europe and the relocation of production have provoked uncertainty and social conflicts, the low wages and the (allegedly) low level of institutionalized labour standards in central-eastern europe are seen as a threat for wages and work conditions in the west. due to the danger of a 'race to the bottom' in wages and working conditions, the development of work models in central-eastern europe is an issue of general interest. this discussion paper deals with the question whether firms seek to escape the collectively regulated 'high road' work models of western europe by establishing production in central-eastern europe ('model flight'). the discussion paper examines the issue of 'model flight' using the example of poland - the biggest central-eastern european country which is often accused of being a 'trojan horse' of a labour relations regime characterized by the weakness of the trade unions and of the collective bargaining system as well as by a low assertiveness of the legal labour standards. we present the results of case studies of work models in automobile companies in poland. our main result is that the 'flight' from western european 'high road' models is not a general trend and a dominant motive of investments of automobile companies in poland. the upgrading of the functions and competences of automobile plants in poland and the transfer of quality standards from the west result in a need for qualified workers and in very limited opportunities for 'low road' strategies, since the mid-2000s, however, poland and all central-eastern europe face a critical phase which is characterized by increasing emigration of workers, labour force scarcities and a brain drain. the reactions of the companies to this development will decide about the choice between a 'high road' and a 'low road' path." (author's abstract)

Keywords: Ethnic identity, acculturation orientations, domain specificity

## Abstract [Deutsch]

"umbrüche der arbeitsteilung zwischen west- und mittelosteuropa und die verlagerung von produktion haben unsicherheit und soziale konflikte hervorgerufen. die niedrigen löhne und das (vorgeblich) geringe institutionelle