

ABSTRACTS**1. EXPLORING THE INTERACTION EFFECT BETWEEN CONSTRUCTIVE CULTURE AND ORGANIZATIONAL KNOWLEDGE MANAGEMENT AFFECTING CREATIVE BEHAVIOR**

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ABSTRACT

The main purpose of this paper is to examine the interaction effect between constructive culture and organizational knowledge management affecting creative behavior. Constructive culture and organizational knowledge management were treated as independent variables. Creative behavior was treated as a dependent variable. Less is known whether constructive culture and organizational knowledge management independently affect creative behavior. In addition, it is also less known whether the interaction effect of these two critical variables has a significant effect on creative behavior. Thus, this paper attempts to fill this gap. This paper begins with a development of a theoretical framework by applying a Structural Equation of Model (SEM) to draw relationships between the critical variables captured in this study. These relationships were hypothesized and statistically tested. LISREL was used as a statistical tool to test these hypothesized relationships. The empirical data of this study were drawn from 414 participants. These participants were from different groups of producers of One Tambon One Product (OTOP) in the middle Northeast of Thailand. OTOP producers are those who produce local products (e.g. handicrafts) based on local wisdoms of local people living in the respective OTOP areas. OTOP producers were chosen as a target population because creative behavior (as a critical variable) is deemed significance in producing innovative OTOP products. The results reveal that the interaction effect between constructive culture and organizational knowledge management has a significant effect on creative behavior. Contribution and further research are also presented.

Keywords: Knowledge management, Creative behavior, Interaction effect, One Tambon One Product (OTOP) in Thailand

2. COMMUNICATION AS A MANAGEMENT INSTRUMENT FOR TECHNOLOGY-ORIENTED YOUNG B2B SMES

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ABSTRACT:

Technology-oriented young (small and medium-sized) enterprises play an important role for any business and innovation location. These enterprises are often founded by engineers or academics who possess great technical/technological knowledge, but limited know-how in marketing or communications. Successful communication is of particular importance when it comes to convincing investors, clients, and other stakeholders. This article therefore focuses on the particularities of the management instrument of communication in technology-oriented young B2B SMEs. Using a qualitative investigation from Switzerland, a number of practical recommendations will be derived which will show how important communication is as a management tool when it comes to marketing in technology-oriented young B2B SMEs.

Keywords: communication, B2B, SMEs, technology-oriented, management instrument

3. SUSTAINING AUDIT SUCCESS OF CPAs IN THAILAND: EFFECTS OF AUDIT PROFESSIONALISM THROUGH JOB RELIABILITY, INDIVIDUAL IMAGE, AND WORKING REPUTATION

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ABSTRACT

The objective of this research is to examine the effects of audit professionalism on audit success via the mediating influences of job reliability, individual image, and working reputation. Professional values, audit environmental change, and diversity of social needs are hypothesized to become the antecedents of audit professionalism. Also, audit experience and personal learning are the moderating variables of the research. Data are collected from CPAs in Thailand. The results show that audit professionalism has a positive influence on job reliability, individual image, working reputation, and audit success. Also, professional values, audit environment change, and diversity of social needs have positive relationships with audit professionalism. For moderating effects, both personal learning and audit experience have no significant positive impacts on the relationships. Giving potential discussion is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion, suggestions, and directions of the future research are inclusively highlighted.

Keywords: Audit Success; Audit Professionalism; Job Reliability; Individual Image; Working Reputation; Personal Learning; Audit Experience; Professional Values; Audit Environment Change; Diversity of Social needs

4. STATISTICAL SAMPLING IN AUDITING: THE CASE OF JORDANIAN AUDITOR PRACTICES

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ABSTRACT

This study aims to identify the audit sampling practices used by Jordanian auditors. It tests a number of hypotheses about Jordanian auditors' perceptions of the importance of their use of and the potential obstacles they face in using statistical procedures for selecting audit samples. To achieve the objectives of the study, a survey questionnaire was developed and distributed to a representative sample of 40 practicing auditors in Jordanian audit firms.

The findings reveal that Jordanian auditors are aware of the importance of using statistical methods for selecting auditing samples. Direct sampling is reportedly the method they use most in selecting audit samples. The findings also reveal that the barriers that prevent auditors from using statistical methods in audit sampling include the ineffectiveness and weakness of internal control systems in Jordanian companies and unfamiliarity with computer programs which use statistical audit sampling techniques.

Keywords: Statistical and non-Statistical methods, Audit Sampling, Jordanian Auditors, Control System

5. BEHAVIORAL INTEGRATION AND PERFORMANCE: THE MODERATING EFFECT OF DIVERSITY

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ABSTRACT

The purpose of the study was (1) to examine the relationship between behavioral integration and performance and (2) to explore the role group diversity (gender, race, age) plays in behavioral integration-performance relationship using the sample of 782 onshore and offshore undergraduate business students working on a group project at Curtin University of Technology, Perth, Western Australia. The groups were deliberately formed to maximize the gender, age, and race diversity (N=165 groups). The findings of the hierarchical regression analyses revealed that the relationship between behavioral integration and performance is significant at the .01 level. However, there was no evidence of moderating effects of diversity attributes on the association between behavioral integration and performance. Furthermore, the existing measures of behavioral integration and cohesiveness were subjected to EFA and the results revealed that, in this context, behavioral integration consists of two social and two task-related dimensions. EFA also revealed two additional factors which appear to be distinct from behavioral integration. Both factors are found to have significant positive effect on group performance. Theoretical and practical implications are also discussed.

Keywords: Behavioral integration, collaboration, decision-making, cohesiveness, quality and quantity information, performance, diversity, race, gender, age, critical internal evaluation, decision process efficiency

6. ASSYMETRICAL INFORMATION AND THE OPTIMAL INCENTIVE CONTRACT AGREEMENT: SOME THOUGHTS FORM FINANCIAL CRISIS IN 2008

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ABSTRACT

This paper mainly explores the optimal incentive contract arrangement issues and we make the following conclusions: (1) The principal must pay attention to the residual itself; (2) Control variables must be introduced to the incentive contracts, which will make agents' profit relate with their own personal efforts more closely and then lead to more positive work; (3) "Self-choice" mechanism must be considered when designing the incentive contract, which is an effective way to avoid agents' low efficiency.;(4) Top Manager's residual claim share should not depart from reasonable boundary too much, which would distort their incentive and give rise to high risk.

Keywords: Information Asymmetry; Residual Claim; Residual Rights of Control

7. PRODUCT SUPPORT SERVICE PRIORITIES: DEVELOPED COUNTRIES VERSUS DEVELOPING COUNTRIES

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ABSTRACT

Product support services are increasingly becoming useful for brand differentiation as brands in a product category attain parity in quality and attributes. But it has been suggested that product support needs of buyers may differ across national markets with different levels of economic development. This article reports a study that compares product support needs of buyers of durable consumer goods in a developed economy with those of buyers in a developing economy. Using survey data, the study identifies product support services buyers of the two products involved in the study value in each of the two market environments. Findings suggest that the support needs of buyers in developed economies may indeed be different from those of buyers in developing economies in terms of emphasis on specific product support services.

Keywords: *product support; cross-national comparison; brand preference*

8. FRIENDSHIP OR BUSINESS? RELATIONSHIPS & CORRUPTION IN MEXICO

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ABSTRACT

This paper responds to Donaldson and Dunfee's (2002) suggestion that a new approach to business ethics is needed: "The new approach to business ethics is one that exposes the implicit understandings or contracts that bind industries, companies and economic systems into communities" (Donaldson and Dunfee, 2002, p. 1853). However, the worldwide problem of corruption is difficult to study empirically. This paper suggests a method for empirically examining the cultural embeddedness of corruption in the context of Mexico. The results of this study are deemed potentially relevant to emerging market environments in general.

Keywords: *Ethics; Emerging Markets; Integrative Social Contract Theory*

9. PROBLEM SOLVING AND DUE DILIGENCE TO NEGOTIATE & ADMINISTER CONTRACTS WELL

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ABSTRACT

Success in negotiating and administering contracts typically flows from "being hard on the problem and soft on the people," as well as carefully preparing, including contingency planning to build in flexibility. The latter involves periodically rechecking assumptions and setting up safety nets (i.e., back-up plans). Two relevant key features of the problem-solving paradigm involve (1) the creativity and open-mindedness of so-called brainstorming or lateral thinking and (2) comparing possible scenarios to make sound decisions, especially regarding resource investment. Key tools for administering and negotiating contracts are respectively case briefing sheets or prep sheets. Case briefing sheets are standard

protocols of legal case analysis for advocacy preparations and debriefing written, reasoned decisions. I also present a template for distinguishing cases. It fosters properly evaluating the impact of precedents for administering and comparators or external standards for negotiating contracts. I develop an apparently novel format for a prep sheet for strategic negotiation and present a pre-existing form of prep sheet to help analytically distinguish the impact of possible word choices for a deal: issue analysis sheets. Prep sheets independently distil essentials of a key manual (Fisher and Ertel, 1995); issue analysis sheets—a subordinate, complementary way to carefully prepare for negotiations—also promote flexibility. Such problem solving and due diligence normally can prevent bargaining failure where (1) a deal is not reached that could have been or (2) too much is given away. A former student of mine saved their firm a huge sum of money by teaching the bargaining committee to use a prep sheet. They likely emerged with far greater political capital, which later may have led to a promotion. A bargaining book includes prep sheets and other materials to stay organized and conduct a post mortem afterwards (Loughran, 2003).

Keywords: *Problem Solving, Due Diligence, Strategic Negotiation, Advocacy, Contract Administration*

10. CHANGES IN LOCAL GOVERNANCE: THE ROLE OF PUBLIC-PRIVATE PARTNERSHIPS

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ABSTRACT

Public-private partnerships are becoming increasingly prevalent all over the world with the goal of promoting community participation and sustainable development, and engaging citizens and organizations in the decision making of local governance.

The purpose of this paper is to examine this topic in depth, with a particular focus on the impact that public-private partnerships have on the local governance. Having reviewed the literature, we fix our attention on a specific type of public-private partnership: the Local Action Group (LAG). Specifically, this study focuses on all LAGs located in Sardinia, an Italian region, in order to highlight their role on the area's local governance. The sample is comprised of eight regional LAGs and the research uses a qualitative approach.

Based on the evidence of the findings in this study, we underline that public-private partnerships can represent a new model of governance – the Partnership Governance – with features that differentiate this form from the others. This new way to manage relationships may be an opportunities to obtain success in the global market.

Keywords: *Public-private partnership, Local Action Group, Governance, Citizen participations, Local development*

11. TIGHT OR WRONG: WHAT INTERNATIONAL BUSINESS STUDENTS SHOULD KNOW ABOUT ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

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ABSTRACT

This article first reviews a short history of ethics and then briefly examines cultural differences that relate to ethics. Examples of these differences include The Middle East, Russia and the US, because of their diversely different cultures. We then review several international business textbooks to gauge the

inclusion of ethics and corporate social responsibility in the international business curriculum. Suggestions for websites in the curriculum are included in the summary.

Keywords: *ethics, corporate social responsibility, corruption, bribery*

12. RELIGIOUS BELIEFS, CONFLICTS, AND INDIVIDUAL SUCCESS

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ABSTRACT

The purpose of this paper is to answer the questions: Can religious beliefs influence severity of conflicts or degree of success for an individual? What other factors influence successful individual activities? I analyzed theoretical and empirical research works and developed propositions regarding possible factors of interest. Conclusions and future research directions are provided.

Keywords: *Conflicts, Individual success, Religious beliefs*

13. THE ANALYSIS OF FREE CASH FLOW IN ROMANIAN ENTITIES

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ABSTRACT

In the present days it more and more important to analyze the entity capacity to permanently generates cash from operating activity in order to prevent financial difficulties and finally bankruptcy. Therefore, in the present research we show the importance of free cash flow in the Romanian entities.

Keywords: *free cash flow, financial structure*

14. GLOBAL TRENDS, FOOD INDUSTRY AND MARKETING PRACTICES AND THEIR IMPACT ON CHILDHOOD OBESITY

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ABSTRACT

Childhood obesity has been increasing globally over the past several decades. It is a multi-factorial problem with complicated causes and consequences. The purposes of this article are to explore the magnitude of childhood obesity problem around the globe, to discuss the reasons and trends behind childhood obesity, and to explore the role of global food marketing practices and media in childhood obesity. Suggestions for preventing the childhood obesity from environment perspectives are also furnished.

Keywords: *Childhood obesity, global trends, food marketing, food advertising*

15. SUSTAINABILITY THROUGH HIGH-PERFORMANCE TEAMS: COMPARATIVE STUDY OF PROJECT TEAM SUCCESS

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ABSTRACT

Teams are central to organizational success and teamwork critical to innovation (Bear, et al., 2006). Teams are used both for driving change and for generating direct business results. Companies with cultures that foster teamwork and collaboration are recognized globally as Most Admired Companies (Hay Group, Inc., 2005). In response to the importance and complexity of current teams, the researcher explored micro and macro success factors of 92 project team process-outcomes with single-function and cross-functional teams with recommendations for sustainability through high-performance teams.

Keywords: *Teams, Teamwork, Sustainability, Cross-functional Teams, Micro-Macro Success Factors*

16. ORGANIZATIONAL DECISION MAKING TO TRUST: A SYSTEMIC RETHINKING AND CONSTRUCTS DEVELOPMENT

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ABSTRACT

Due to globalization, rising environmental uncertainty and complexity, and industrial heterogeneity, trust has gradually become a central means of achieving cooperation in both intra- and inter-organizational relationships. Past studies in intra- and inter-organizational relationships have concluded a variety of predictors of trustworthiness, which have little theoretical foundation from social system and network perspective. This study offers a model of a firm's trust decision-making processes in, inter organizational relationships by using system and network theory. This study concludes the model is general in both intra- and inter-organizational relationship related studies.

Keywords: *System, Network, Intra-organizational trust, Inter-organizational trust*

17. ORGANIZATIONAL CULTURE AND ITS RELATIONSHIP WITH FINANCIAL STATEMENTS: THE GREEK CASE

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ABSTRACT

Organizational culture is an important parameter for business survival and growth. Effective management must take into account not only the financial data, as they are presented in business annual financial statements, but the way culture affects quantitative and qualitative organizational variables as well. The purpose of this paper is to present the importance of organizational culture in terms of business performance and its interactive relationship with financial statements. In order to achieve that an organizational culture's model will be presented and specific financial statements from the Greek National Accounting Standards will be used. Through this procedure a manager will be able to use equally financial data and cultural elements for the decision making process.

Keywords: *Organizational Culture, Accounting, Financial Statements, Organizational Performance, Effective Management*

18. ROADBLOCKS TO WIDESPREAD RFID IMPLEMENTATION: ISSUES OF DESIGN AND INFRASTRUCTURE

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ABSTRACT

Radio frequency identification (RFID) technology is breaking into new markets and being utilized for new tasks every day. It is currently used for processes in many different industries. Additionally, the potential implementation into areas such as material handling, logistics, warehousing, manufacturing, health care, aerospace, automatic collection of road tolls, personal identification, credit card transactions, animal tracking and many more applications. It is difficult to avoid the reality that RFID impacts our lives on a daily basis. Despite the great potential of use, both in the personal and corporate life, RFID is not as widely implemented as many would have imagined. RFID has experienced many various roadblocks that have stunted the growth of the industry that surrounds it. The scope of RFID is far too large to cover inside of this paper. Instead, we will focus on some of the roadblocks that keep RFID from being globally implemented to a level that exceeds current use.

Keywords: *Radio Frequency Identification (RFID), Authentication Processing Framework (APF), Faraday cage*

19. INNOVATIONS AND CREATIVITY: CONTEMPORARY ISSUES IN COGNITIVE NEUROSCIENCE AND RELIGION

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ABSTRACT

Creation of new products or services is connected with economic performance of a firm and competitive advantage. The aim of the article is to answer the question: What sources of creativity can be considered as good, true sources contributing to a firm performance? Contemporary issues in cognitive neuroscience and religion are attracted for this purpose.

Keywords: *creativity, cognitive neuroscience, religion*

20. EXAMINING THE THREE ALTERNATIVE MODELS OF RELATIONSHIPS BETWEEN CONSTRUCTIVE CULTURE, SELF-LEADERSHIP AND CREATIVE BEHAVIOR

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ABSTRACT

Antecedents and consequences potential of self-leadership has been proposed in considerable exiting literatures. However, the links between constructive behavior, self-leadership, and creative behavior are not clear and there is very little empirical evidence that confirm the relationship mentioned. Thus, the present study attempts to fill this gap. This paper begins with a development of a three alternative model of relationships between the critical variables captured in this study based on the past literatures: direct effect model, mediated model, and moderated model. The empirical data of this study were drawn from 320 participants. These participants were from different groups of producers of One Tambon One Product (OTOP) in Thailand. OTOP producers are those who produce local products (e.g. handicrafts) based on local wisdoms of local people living in the respective OTOP areas. OTOP producers were chosen as a target population because creative behavior (as a critical variable) is deemed significance in

producing innovative OTOP products. Results from analysis utilizing structural equation modeling technique indicate that the mediated model which self-leadership takes the role of a mediator provided the best fit to the empirical data. Contribution and further empirical self-leadership research are also discussed.

Keywords: *Constructive culture, Self-leadership, Creative behavior*

21. SYSTEMS THINKING AND COMPLEX ADAPTIVE SYSTEMS CONSULTATION IN ORGANIZATIONS: WOULDN'T UNIFORMITY HELP?

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ABSTRACT

Systems thinking and complexity science approaches are universally thought to be of benefit to managers. Examination of the literature in light of the competing management consultation paradigms reveals the need to unify the principles of consultation and provides a mean to better prepare managers and others as competent systems consultants. This paper describes the complementarities and differences between systems thinking and complexity science approaches and suggests that it is time for the approaches to purposely seek coalescence. Being able to apply systems thinking is helpful for those who seek to facilitate systems-level change. Systems-level consultants can also hinder change efforts. The paper also presents alternative models for systems level interventions.

Keywords: *Systems Thinking, Complex Adaptive Systems, Strategy, Dynamic Systems, Organization*

22. CLUSTERING ORGANIC FOOD CONSUMERS USING PURCHASING PATTERNS

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ABSTRACT

The purpose of this study is to explore organic food consumer's profile in terms of purchasing patterns. This latter is defined in terms of trust, motivation, willingness to pay a premium price, reasons to buy organics, lifestyle, spending, demographics, frequency of purchase, and attitudes. Consumers within the defined segments differ in many ways: they have different levels of trust towards the points of sale, different frequencies of purchase, and lifestyles. Results show also that organic food consumers have different buying behaviors and are in different stages of their organic food adoption process.

Keywords: *Organic food, Trust, Motivations, Points of sale, Segmentation, Consumer behavior*
