
ABSTRACTS**1. BUILDING FIRM SURVIVAL THROUGH CORPORATE REPUTATION IN THAI LISTED FIRMS: ROLES OF ACCOUNTING SUSTAINABILITY**

Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

This study aims at investigating the influences of accounting sustainability and corporate reputation on firm survival of Thai listed firms. Here, 114 Thai listed firms were chosen as the sample. The results indicate that accounting sustainability has a significant positive impact on corporate reputation. Also, corporate reputation has an important positive effect on firm survival. Accordingly, corporate reputation is the partial mediator of the accounting sustainability-firm survival relationships. To expand more contributions of the study, further study may collect data from a larger sample. Potential discussion of the research results is implemented. Theoretical and managerial contributions are explicitly provided. Conclusion, suggestions and directions of the future research are highlighted.

Keywords: Accounting Sustainability, Corporate Reputation, Firm Survival

2. DETERMINANTS OF CROSS BORDER SHOPPING IN THE BORDER REGION OF THE NETHERLANDS, BELGIUM AND GERMANY: THEORY AND EMPIRICAL RESULTS

Patrick Pollok, RWTH Aachen University, Germany
Florian Siems, RWTH Aachen University, Germany

ABSTRACT

Globalization and the merging of economic zones continue their progress among today's economic environment. The introduction of a single currency in Europe has led to increasingly comparable prices across the continent. Moreover, there are more products that have a comparable quality – as well as the same brand names – available across Europe. In spite of these developments, price differences still exist, even between neighboring countries. With this being the case, the topic of cross border shopping takes on a new level of importance. Cheaper prices in a neighboring country can make cross border shopping attractive, particularly for those living in a border region. This is where the present paper ties in, as it investigates the determinants of cross border shopping in the Euregio-Meuse-Rhine, a border region between The Netherlands, Belgium, and Germany. The results showed that low product prices were not the most dominant motivator for consumers to shop across borders. Variety- and availability factors along with the time spent on a purchase seem to affect cross border shopping behavior of consumers in the Euregio-Meuse-Rhine more than favorable prices.

Keywords: European Marketing Management, International marketing, International pricing, Price differentiation, Cross border shopping

3. CROSS-CULTURAL DIFFERENCES: AN INVESTIGATION OF SERVICE FAILURES AND SERVICE RECOVERIES IN HOTELS

Sven Kuenzel, University of Greenwich, London, UK / Yancheng Institute of Technology, China
Nektarios Katsaris, University of Greenwich, London, UK

ABSTRACT

A number of studies have examined the impact that service failure has on customer satisfaction with the provider. Therefore, the literature has stressed the importance for the service provider to resolve any

such problems by implementing a service recovery strategy. Nevertheless it is unclear if tourists from different countries deal with these issues in the same way. Consequently this qualitative study will investigate if cross-cultural differences exist between British and Greek tourists.

Keywords: *Tourism research, Service failure, Service recovery, Services marketing*

4. TRANSNATIONAL EDUCATION IN VIETNAM: LINKING CRITICAL SUCCESS FACTORS TO STAKEHOLDER NEEDS & EXPECTATIONS

Denis G. Vinen, Swinburne University of Technology, Melbourne, Victoria, Australia

ABSTRACT

Transnational or offshore education programs conducted by Australian universities in partnership with foreign institutions have been a popular form of exporting education and achieving internationalisation of their education programs as universities seek to gain a competitive advantage in international markets. A major challenge associated with management of these programs is how to maintain the quality and effectiveness of the education service that is being provided to ensure sustainability of the program as there are many cases where arrangements have been poorly planned and lacked quality control. A study involving the stakeholders of an offshore business education program in Vietnam was undertaken by the author to investigate, identify and evaluate the factors that contribute to the sustainability of the program. The program studied was the Master of International Accounting (MIntA) program jointly delivered in Vietnam by a partnership of the Australian based Swinburne University of Technology (SUT) and the Vietnamese based National Economics University (NEU). This paper reports on part of that study. In particular, it explores the expectations, needs and perceptions of SUT teaching staff and investigates the implications of whether they were achieved during the staff participation in the program. The results reveal that critical success factors related to sustainability of the program are linked to an appraisal of staff expectations and needs.

Keywords: *Offshore Business Education; Critical Success Factors; Teaching Staff Expectations & Needs*

5. EFFECTS OF COMPREHENSIVE INCOME REPORTING ON DECISION MAKING QUALITY OF LISTED COMPANIES IN THAILAND

Kanok-on Kaewprapa, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

The primary objective of this study is to investigate the effect of comprehensive income reporting on decision making quality through accounting information usefulness and to examine whether voluntary disclosure and environmental dynamism moderate the influence between the comprehensive income reporting-decision making quality relationship. Comprehensive income reporting consists of economic income, non-owner change, and realized/unrealized gain or loss. Here, 87 Thai listed companies in Thailand were chosen as the sample of the study. Data was collected by questionnaire. The results indicate that when we separate dimensions of comprehensive income reporting, the non-owner change has a significant positive association with accounting information usefulness while both economic income and realized/unrealized gain or loss have no a potential positive influence on accounting information usefulness. In contrast, all of its dimensions have a significant positive association with accounting information usefulness. In addition, voluntary disclosure is a direct effect of accounting information usefulness, hence, it is not as a moderator of the comprehensive income reporting-accounting information usefulness. Besides, environmental dynamism is not the moderating effect of accounting information usefulness and decision making quality. Finally, potential discussion with the results is effectively

implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion, suggestions and directions for future research are highlighted.

Keywords: *Comprehensive Income; Comprehensive Income Reporting; Accounting Information Usefulness; Decision Making Quality; Voluntary Disclosure; Environmental Dynamism*

6. ADOPTION OF ONLINE GROUP BUYING

Eric K. W. Lau, College of Business, City University of Hong Kong, Hong Kong

ABSTRACT

The present study presented in the paper was an exploratory attempt to analyze the online group buying systematically, using an approach based on situational and attributable factors. Rather than focusing on technical perspective alone, the present study concentrated equally on both the social and environmental influence of the online group buying in China. The study attempted to set up an integrated model of the adoption theories, with a view to filling some gaps in the research concerning this topic. Theoretical implications, as well as practical implications for crisis management, are discussed.

Keywords: *Online Group Buying; Adoption Model; E-business*

7. AUDIT PROFESSIONALISM OF CO-OPERATIVE AUDITORS IN THAILAND: EFFECTS ON AUDIT IMAGE AND TRUSTWORTHINESS

Suttinee Prachsrithum, Mahasarakham University, Thailand
Pimgan Suwannatada, Walsh University, USA

ABSTRACT

In today's global and turbulent environment audit profession have become more sensitive to the value of image. After crisis, institutional and individual investors, consistently evaluate the image of accounting profession including accounting and auditing which effect to investment. This paper investigates the relationships among antecedent and consequence variables of audit professionalism. The purposes of this study are (1) to investigate the relationship between third-party responsibility and audit professionalism, (2)to investigate the effect of audit-proficiency completeness on audit professionalism, (3)to investigate the relationship between individual-ethic adherence and audit professionalism, (4)to investigate the influence of audit professionalism on audit image, (5)to investigate the effect of audit professionalism on client trustworthiness, (6) to investigate the influence of audit image on client trustworthiness. Contributions and suggestions for future research are discussed.

Keywords: *Third-Party Responsibility, Audit-Proficiency Completeness, Individual-Ethic Adherence, Audit Professionalism, Audit Image, Client Trustworthiness*

8. MULTILATERAL VS BILATERAL AID: ADDRESSING SOME PUZZLES

George Andreopoulos, City University of New York, New York, USA
Giuliana Campanelli Andreopoulos, William Paterson University, Wayne, New Jersey, USA
Alexandros Panayides, William Paterson University, Wayne, New Jersey, USA

ABSTRACT

This paper discusses the differences between multilateral and bilateral aid in theory and in practice. The empirical investigation is mainly based on OECD data on international aid. Scope of the paper is to address some of the problems and puzzles that this comparison produces.

Keywords: *Multilateral and bilateral aid, development, humanitarian aid*

9. WHAT MANAGERS OF SMALL AND MEDIUM ENTERPRISES (SMEs) NEED TO KNOW ABOUT CLOUD COMPUTING AND SERVICES

Rassule Hadidi, University of Illinois Springfield, Springfield, Illinois, USA

ABSTRACT

This paper presents Cloud Computing and Services that are currently available and particularly suitable for Small and Medium Enterprises (SMEs). Due to the significant growth and popularity of various Cloud Computing and Services, as well as major economic implications of this technology, all SMEs need to seriously consider adopting this technology and services in their business. Cloud Computing and Services consumers simply can use a browser to access various Cloud services. Software and subsequent upgrades are served out of the Cloud. This ease of use is one of the factors behind the growth of Cloud services. Consumers need only pay for the services they use which makes the services a lot more economical than the traditional types of computing. However, a number of major technical as well as business and managerial issues need to be considered to minimize the potential risk associated with the adoption and deployment of this technology and services. This paper presents these issues and potential remedies as well as discussing adoption implications.

Keywords: *Cloud Computing and services, business and managerial issues and implications*

10. DISCOVERING CORPORATE CRIME: A CASE STUDY IN MALAYSIA

Chin-Hong Puah, Universiti Malaysia Sarawak (UNIMAS), Kota Samarahan, Sarawak, Malaysia
Sze-Ling Voon, Universiti Malaysia Sarawak (UNIMAS), Kota Samarahan, Sarawak, Malaysia
Mohamad Jais, Universiti Malaysia Sarawak (UNIMAS), Kota Samarahan, Sarawak, Malaysia
Mung-Ling Voon, Swinburne University of Technology (Sarawak Campus), Kuching, Sarawak, Malaysia

ABSTRACT

This study analyses the opinion of 200 potential and existing investors in Kuching on the corporate crime discovery. Empirical results indicate that the most three effective methods of detecting the corporate crime are specific investigation by management, internal controls, and external auditor review. This shows that sufficient investigation and internal control are able to detect corporate crime. This might be explained as internal management knows about the system of the particular company well and thus consequently will serve as a more effective discovery method. Furthermore, external auditing is ranked the third useful discovery method because external auditors usually will do detailed auditing than internal auditors, as internal auditors might take for granted and over look certain accounts.

Keywords: Corporate Crime, Internal Control

11. LEHMAN BROTHERS - THE THIN LINE BETWEEN AGGRESSIVE ACCOUNTING AND UNETHICAL BEHAVIOR

Agatha E. Jeffers, Montclair State University, New Jersey, USA

ABSTRACT

The failure of Lehman Brothers in 2008 helped to accelerate the global financial crisis. Subsequent to Lehman's bankruptcy, it came to light that the company had been using an aggressive accounting technique known as Repo 105 to make their financial statements appear healthy when they were in terrible shape. The question is did Lehman's management simply use aggressive accounting or were they behaving unethically. Further, what is the difference between the use of aggressive accounting and unethical behavior? To answer these questions, an examination is undertaken of Lehman's actions in relation to the relevant accounting and disclosure requirements as well as the SEC's antifraud provisions. Furthermore, to examine ethical behavior, the IMA Ethical Standards and the Sarbanes Oxley Act are considered along with the notions of fairness and conflict of interest. The findings suggest that the management of Lehman Brothers behaved unethically by using Repo 105 to mislead investors.

Keywords: Repo 105; repurchase agreements; financial statements; GAAP; Institute of Management Accountants (IMA); SEC Act of 1933 & 1934; financial leverage; off-balance sheet transactions, Sarbanes Oxley Act (SOX).

12. ECONOMIC PREREQUISITES FOR ESTABLISHMENT OF THE JOINT VENTURE ON MANUFACTURING OF SPARE PARTS FOR CARS PRODUCED IN UZBEKISTAN

Oydin S. Kadirova, JV CSC Uzbek Leasing International A.O., Tashkent, Uzbekistan

ABSTRACT

Every automobile plant in emerging countries, automobile industry as well, has its own specific problems for development because it depends much from partner companies (mostly from modern countries). In this case very important to have mutually beneficial partnership and own development strategy. The significant role for automobile industry of emerging countries plays domestic demand for cars and its

components. In the article is described the result of defects analyze of component and details of automobiles Lacetti, Nexia, Matiz, Damas, produced by automanufacturing company "GM-Uzbekistan" (Republic of Uzbekistan). Analyze results are presented as histograms in numerical and percentage for each model. On the base of analyses is determined principal component and details that run out in the first place (during 20.000 km of run). Existing plants that manufacturing components, details and planned localization projects are also analyzed. Conclusion is proposed as the prior directions for localization of components and details for automobile industry of Uzbekistan.

Keywords: automobile industry, localization projects, run out of component and details, defects, analyze, automobile market, technical service.

13. US FOREIGN ASSISTANCE AND THE CHANGING AID ARCHITECTURE

George Andreopoulos, City University of New York, New York, USA
Giuliana Campanelli Andreopoulos, William Paterson University, Wayne, New Jersey, USA
Alexandros Panayides, William Paterson University, Wayne, New Jersey, USA

ABSTRACT

This paper examines US aid and particularly multilateral aid. The main scope is to explain the relative stagnation as well as the changes in the structure of multilateral aid since the mid-1990's. We will conduct an empirical investigation by using OECD and other US official sources data.

Keywords: Multilateral aid, bilateralism, global programs

14. CUSTOMER VALUE PROPOSITION AND SERVICE PROFIT CHAIN OF THE CHICK-FIL-A RESTAURANT FOR ENHANCING CUSTOMER EXPERIENCE +

Sang-Shik Lee, Kyungsoo University, Pusan, South Korea

ABSTRACT

Since it opened in 1967, Chick-fil-A restaurant has become the second largest quick-service chicken restaurant in United States and has posted 43 consecutive annual sales increases. There are reasons for those lofty figures. The success of Chick-fil-A franchise has partly been attributed to their unique customer value and to the service experience offered to their customers. The purpose of this study is to investigate the key factors of its operational excellence by using customer value proposition and service profit chain model. According to service-profit chain model, a firm's operating strategy and service delivery system could offer better service value to customers and service value drives better customer loyalty and finally financial performance. It was found that Chick-fil-A has established the strong customer and employee loyalty over 40 years

Keywords: Customer Value Proposition, Service Profit Chain, Chick-fil-A Restaurant

15. GREEN COMPUTING INITIATIVES FOR SMALL TO MEDIUM SIZED ORGANIZATIONS

Farrokh Mamaghani, St. John Fisher College, Rochester, New York, USA

ABSTRACT

Green computing initiatives for small to medium sized organizations are just as important as those for large corporations. Taking steps to minimize energy consumption and the global impact of e-waste will benefit both the company and the environment. By utilizing specific design practices, it is possible to maximize energy efficiency and reduce energy consumption up to 67%. In addition to data center design, an organization can utilize green practices within the office to save energy and costs and reduce the environmental impact of an organization's computing technology. ENERGY STAR rated PCs and monitors have the potential to provide a considerable annual savings in small firms. As equipment becomes outdated, organizations must consider disposal alternatives. There are several recycling programs that provide the valuable service of taking old equipment and disposing of it properly. Programs like the DELL Reconnect program work in conjunction with Goodwill Industries to recycle and reuse out-dated computer equipment. When generating a plan for implementing green initiatives it is imperative that the goals be specific and the time is spent to analyze progress. As the green computing initiatives come closer to fruition, companies must be certain to have the buy-in at an organizational level. This will promote the unified participation necessary to achieve consistent green computing practices.

Keywords: *Green Computing, IT Cost Control, Environmental Protection*

16. ARE CRISES ONE OF THE RATIONALES USED BY INTERNATIONAL ACCOUNTING STANDARDS BOARD TO GAIN GLOBAL DOMINANCE?

Cristina M. Marcus, Babes-Bolyai University, Cluj-Napoca, Romania

ABSTRACT

This article aims to analyze the external factors that influence how regulators modify accounting regulations, after crises. External factors, meaning political or institutional pressures from countries not affected by the crises. Although International Accounting Standard Board (IASB) tries to emphasize that they do not have any legal power to impose the International Accounting Standard / International Financial Reporting Standard (IAS/IFRS) to any jurisdictions, the author of this study considers that the crises, from the end of twentieth century, are one of the rationales used by IASB to gain global dominance, with the International Monetary Fund (IMF) and World Bank (WB) as messengers. The analysis of this study will focus on Asian Crisis, from 1997, and will use archival and case study method.

Keywords: *Asian Crisis, International Accounting Standards Board, International Monetary Fund, International Financial Reporting Standards, World Bank*

17. GLOBAL CARBON EMISSIONS: APPROACHES OF INDIA AND CHINA

V. Ranganathan, Indian Institute of Management, Bangalore, India

ABSTRACT

While China has benefited greatly from carbon trading and green technology by export of such technologies to the US, India has lagged behind. For India, embracing the green path is still an obstacle involving trade off with development. With huge amount of coal reserves, and hydro potential, but with meagre amounts of oil and gas, India can ill afford not to utilize its own resources for development.

18. HYPER COMPETITION, CUSTOMER KNOWLEDGE, SOCIAL NETWORKS AND SUSTAINABILITY

Manying Qiu, Virginia State University, Petersburg, VA, USA
Shuting Xu, Georgia Gwinnett College, Lawrenceville, GA, USA

ABSTRACT

The free flow of information intensifies the competition in the marketplace, but also creates opportunities for transactions to benefit both sellers and buyers. In the global knowledge economy, customer knowledge is not only knowledge about customers but more importantly, knowledge resided in customers. Hyper competition demands companies to constantly revise their strategies to maintain competitive. This paper updates a knowledge management conceptual framework into a customer knowledge management framework. The proposed new framework keeps the three dimensions of knowledge management: resource provision, knowledge management process and customer knowledge base performance with 'Employee understanding corporate mission and vision' as a moderator to enhance customer knowledge base performance. In addition, social networks and sustainability philosophy will be critical parts in the revised framework. The proposed new conceptual framework is recommended to be tested in business settings; both employees and customers should be involved in the empirical research process.

Keywords: *Global Knowledge Economy, Hyper competition, Customer Knowledge Management, Social Networks, Sustainability.*

19. IMPACT OF LOYALTY PROGRAM ON RETAILING BUSINESS IN INDIA: CREATING LONG TERM CUSTOMER RELATIONSHIPS

Chetan Srivastava, School of Management Studies, University of Hyderabad, Andhra Pradesh, India
China Babu G., School of Management Studies University of Hyderabad, Andhra Pradesh, India

ABSTRACT

There has been a revolution during the last three decades in the Retail Industry, especially in India. The retail market has changed from a product-oriented industry to a more market-oriented to the service and experience oriented, with the customer as the core of their operations. This customer centricity has been the outcome of the hyper competition in the retail markets, and every retailer is doing their best to woo the customers from other retailers. This phenomenon has resulted in the maximization of the customer focus and the path towards bringing in the customer delight, just not the satisfaction. Customer Relationship programs have been taken as the strategy to attract customer for repeat purchase as well to up-sell and cross-sell to the existing customers at lower cost than attracting the new ones. Hence companies started to work its customer loyalty programs to keep customers for long time while making profit through them. Working with customer care the company hopes to create satisfied and loyal customers. One of the most popular ways of working with customer care in the retail business is customer loyalty program. The popularity of this is based on the beliefs that loyal customers are lucrative and these programs would bond customers to the company. Under the loyalty program companies are offering different kind of benefits to the customer. Gift cards, frequent purchase program, point program, rewards, offers, Schemes, value added services etc are lucrative content of loyalty programs. The study is intended to examine how four well established companies in the retail business in India do business with a customer loyalty program concentrating on long-term relationship and improvement in sales. A customer survey has been conducted at four major retail companies Lifestyle, Pantaloons, Shopper Stop and Westside in four cities in India which are Delhi, Hyderabad, Kolkata and Mumbai, to analyze customer loyalty programs.

Keywords: Customer relationship, Retailing, Loyalty program, Rewards, Schemes and Redemption

20. MODEL OF INTEGRATED MARKETING COMMUNICATION FOR REPOSITIONING FOR SPECIALIZED GOVERNMENT BANK

Benjawan Sucharit, Uttaradit Rajabhat University, Thailand

ABSTRACT

Repositioning, the new positioning of customer, can be adapt to the positioning with new image, product, or services. In order to repositioning, Integrated Marketing Communication (IMC) is necessary, to development process and continuously using multi-communication plan to attract consumer or to expect customer perceiving on product or service repositioning. The qualitative research tries to find key success factors and marketing communication model for repositioning specialized government bank. The results revealed that key success factors for repositioning had to emerge from inside to outside beginning from personnel inside the organization, organizational culture and communication, customer research, and IMC. The marketing communication model for repositioning of specialized government bank was found that were the readiness preparation of bank personnel, selection of communication to the target group, using the right point of messages as well as continuously use of communication strategies, making good relationship with other organization, building marketing communication tools for presenting the idea of Corporate Social Responsibility, and Customer Relation Management in marketing communication strategic plan for reposition.

Keywords: *Integrated Marketing Communication, Repositioning*

21. STRUCTURE, CONDUCT AND PERFORMANCE OF HONEY MARKETING IN WEST POKOT DISTRICT, KENYA

R. Kosgei, Department of Agricultural Economics, Moi University- Kenya
Timothy Sulo, Department of Agricultural Economics, Moi University- Kenya
W. Chepng'eno, Department of Agricultural Economics, Moi University- Kenya

ABSTRACT

Lack of a well-coordinated marketing system of honey and other apiary products has been noted to be a principal constraint to income generation among apiary farmers in Kenya. Indigenous knowledge and the practice of marketing of honey in west pokot district of Kenya are still characterized by inefficient operations. Most honey producers are unable to adapt to better methods of production, exploration of marketing opportunities and changes in consumer demands. It is generally accepted that before intervening to change the existing market or distribution system its current performance should be evaluated. The focus of the study was to identify determinants of honey supply, identify the structure of honey marketing, the opportunities and constraints of honey marketing and determine the market channels used to distribute honey in West Pokot district. Data was generated by individual interview and group discussions using questionnaires and checklists. This was supplemented by secondary data collected from different sources. Ordinary Least Square (OLS) Regression model was used to analyze the determinants of honey supply. The honey marketing performance was also measured using marketing margins complemented with analysis of costs and gross profits generated by different marketing channel actors. The results obtained from this analysis indicates that education level of the household head, price of honey and the quantity of honey produced were found to be the most important positively significant variables influencing honey marketable supply of the district. The channel analysis of the commodity indicated a very short route. The main market participants for honey marketing in the region during the survey period were honey collectors, retailers and processors. Besides, a significant amount of honey produced is sold directly to consumers by producers. Major problems of the production identified and prioritized by beekeepers in the study area were drought, pests and diseases of honey bee, lack of apiary equipments, death of colony, marketing problems and shortages of bee forage and lack of adequate apiary skills. The result of OLS regression model analysis pointed out that education level of the household, size of quantity of honey produced and market price of honey were found to be significantly

(at 5% level of significance) affect the marketable supply of honey at household level. The study recommended that the district agricultural office and other apiculture development partners should enhance capacity building on apiary especially on pre- and postharvest management of honey production and marketing. Increasing the distribution of improved box hives accompanied by safety protective materials for farmers of the district would bring additional marketable supply of the produce. Key Words: Apiary, Regression model, Marketing performance, West Pokot

22. CULTURAL MARKETING: BUSINESS IMAGE AND THE LOCAL CULTURAL DEVELOPMENT

Marconi Freitas-da-Costa, Federal University of Pernambuco, Caruaru, Pernambuco, BRAZIL
Elivânia Silva Ferreira, Federal University of Pernambuco, Caruaru, Pernambuco, BRAZIL
Firmino José de Macedo Júnior, Federal University of Pernambuco, Caruaru, Pernambuco, BRAZIL
Valdiael Wallas Garcia S. de Macêna, Federal Univ. of Pernambuco, Caruaru, Pernambuco, BRAZIL
Maria das Graças Vieira, Federal University of Pernambuco, Caruaru, Pernambuco, BRAZIL

ABSTRACT

This article has the objective of analyzing the cultural resources of the city of Caruaru in Pernambuco and it tries to see the feasibility of investing in this city's culture, bringing the conscious from the consumer so that - a company that invests in culture- could be the basis from the choice of a product or service. This research has a quantitative character, bibliography, explorative and descriptive, and it brought sample's techniques by convenience and judgment. It was applied an structural questionnaire with 153 answerers, as a survey, consisting of eleven questions with variable answers according to the Likert's scale and four others that formed the interviewee's profile. In order to give higher statistic's guarantee to the analysis of the obtained results, it was used some statistic's techniques like: average, deviation-standard, frequency, beyond the connection between the Pearson and the variety of analyze (ANOVA). At the end of the research it can be pointed the importance that the Cultural Marketing has contributed to the strengthening of both: business image and the local cultural development.

Keywords: *Cultural marketing, Consumer, Promotion, and Culture Conservation*
