

ABSTRACTS**1. AUDIT PROFESSIONAL COMMITMENT AND AUDIT SUCCESS:
AN EMPIRICAL EXAMINATION OF CERTIFIED PUBLIC ACCOUNTANTS IN THAILAND**

Chairung Chaikambang, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruek Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

This study aims at investigating the influences of professional commitment on audit success through audit ethics awareness, audit report quality and best audit practice as a mediator and audit knowledge and professional competition as a moderator of certified public accountants (CPAs) in Thailand. Professional commitment is hypothesized to have direct and indirect effects on audit success. Also, audit ethics awareness, audit report quality and best audit practice are proposed to become a key mediator of the relationships among professional commitment and audit success, and audit knowledge and professional competition are hypothesized to become the main moderator of the aforementioned relationships. In this study, 271 certified public accountants (CPAs) in Thailand are sample of the study. The results indicate that professional commitment has a significant positive impact on audit ethics awareness, audit report quality, best audit practice and audit success. Similarly, audit ethics awareness, audit report quality and best audit practice have a potential positive relationship with audit success. For the moderating effect of the relationships, audit knowledge is a partial moderator of this study. Surprisingly, professional competition is not a moderator of the aforementioned relationships. Potential discussion is effectively implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion, suggestions and directions for the future research are emphasized.

Keywords: *Audit Professional Commitment ; Audit Ethics Awareness; Audit Report Quality; Best Audit Practice; Audit Knowledge; Professional Competition; Audit Success*

2. TOWARDS AN UNDERSTANDING OF THE PRECURSORS OF EFFECTIVE LEADERSHIP

Duncan Murray, University of South Australia, Adelaide, Australia
Tricia Vilkinas, School of Management, University of South Australia, Adelaide, Australia
Alick Kay, School of Management, University of South Australia, Adelaide, Australia

ABSTRACT

This paper proposes an extension of the Integrated Competing Values Framework (ICVF), and suggests that dispositional antecedents of the leader can influence their potential to exhibit behavioral complexity. Specifically, it explores the conceptual ties between core self-evaluations (CSE) and the role of the Integrator, the linchpin that allows the leader to move among different and often paradoxical leadership roles. It also suggests that strong specific motivations to lead, whilst potentially attractive for leadership emergence and development, may actually hinder the expression of behavioral complexity and ultimately the effectiveness of the leader.

Keywords: *Leadership, Integrated Competing Values Framework, Core Self-Evaluation, Motivation to Lead.*

3. MAXIMIZING THE IMPACT OF TEAMWORK ON MANAGEMENT OF KNOWLEDGE IN ORGANIZATIONS

S. L. Chau, Hang Seng Management College, Hong Kong Special Administrative Region, China

ABSTRACT

Organizations today rely heavily on knowledge to build up its sustainable competitive advantage. Appreciating the strategic importance of knowledge in organizations, the realm of knowledge management receives growing scholarly attention over the past two decades. In managing an organization's knowledge and learning, teamwork plays an important role. This article discusses how teamwork can be conducive to leveraging knowledge, transferring knowledge and encouraging knowledge sharing. Yet, teamwork can be sophisticated in which problems may occur that hinder team members' interplay and obstruct better performance in knowledge management. Thus, this paper identifies both the mechanisms and issues that team performance in relation to knowledge management can be affected.

Keywords: *Knowledge Management, Teamwork, Knowledge Sharing and Leveraging*

4. AN EXAMPLE OF A GOAL PROGRAMMING MODEL TO DETERMINE A TAX POLICY: THE CASE OF THE STATE OF INDIANA

Raida Abuizam, Purdue University Calumet, Indiana, USA
Dolores Rinke, Purdue University Calumet, Indiana, USA

ABSTRACT

The purpose of this research paper is to develop an optimization spreadsheet model to assist in determination of a state tax policy. Traditional decision making techniques such as linear programming can only optimize one criterion. A variation of linear programming referred to as goal programming is proposed as a quantitative approach to integrate multiple conflicting objectives in the solution. A goal programming technique, incorporating numerous conflicting goals, will be utilized to solve for various combinations of taxes required to generate funds for the state. The model will be developed entirely through the spreadsheet to avoid exposing decision makers to tedious mathematical equations. A benefit of this model is that it allows the decision makers to modify the spreadsheet template to address various goals determined by the State of Indiana.

5. SECURITY SERVICE ADOPTION IN B2B CONTEXT: DO CLIENTS AND PROVIDERS HOLD CONGRUENT VIEWS?

Mika Westerlund, Aalto University, Finland
Risto Rajala, Aalto University, Finland
Arto Rajala, Aalto University, Finland

ABSTRACT

Private security is among the few industries growing in today's down economy. The security industry has a double-digit growth rate in most parts of the world, but the irony is that, due to the advancement of inexpensive technology, security firms' profit margins continue to decrease. Security firms' income and competitiveness increasingly depend on their ability to provide value-creating service solutions to their clients. We believe that the perceived value-in-use of security services is probably the biggest challenge facing the security industry today. An empirical analysis of security providers and their clients reveals that improved operational efficiency has surfaced as a key driver of security service adoption in business-to-business context. However, its effect on service use is not straightforward; both internal and external

perceptions of security mediate the relationship. There is a striking difference between providers' and clients' views on the importance of these perceptions. Service providers tend to stress secure work conditions, albeit clients' service adoption depend primarily on the security service's ability to support their corporate image and stakeholder welfare. One possibility to overcome this puzzle would be involving client's customers into the service development work.

Keywords: Service adoption, security services, value creation, business-to-business, security industry

6. THE EFFECTS OF ENVIRONMENTAL CHANGE ON A "YOUNG" UNIVERSITY

William P. Cordeiro, California State University Channel Islands, Camarillo, California, USA
Dennis Muraoka, California State University Channel Islands, Camarillo, California, USA

ABSTRACT

California State University Channel Islands (CI) was founded in 2001 and admitted its first students in 2002. Over the ensuing decade, the campus has transitioned from a start-up institution to a regionally accredited university. This transition has occurred during a period of frequent and substantial changes in the university's external and internal environments. The early successes of the campus are due in part to its ability to adapt to its changing environment. Consistent with organizational change theory, CI has adapted to environmental changes with a highly inclusive strategic planning process and clear and constant communication from campus leaders. That said, CI has been aided by the fact that its founding president, most of its founding faculty and many of its founding administrators have remained at the campus over its brief history. A challenge for the campus moving forward will be to sustain early successes as campus founders separate from the university.

7. DEVELOPING ECONOMIES OF SCOPE: FOCUS ON HISPANIC AND AFRICAN AMERICAN MARKETS: THE NINTH LARGEST WORLD MARKET

Francisco Coronel, Hampton University, Hampton, Virginia, USA
Ruby L. Beale, Hampton University, Hampton, Virginia, USA

ABSTRACT

This paper explores the economic impact of the buying power preferences of the Hispanic and African American markets and identifies the advertising segmentation strategies used by many corporations. A review of the similarities of the youth market across cultures is examined and a plausible rationale for combining the two markets for advertising purposes is offered with implications for the global youth market. The authors suggest that Hispanic and African American youth serve as opinion leaders in many markets nationally and globally. Developing a strategy to combine these segmented markets into one market may be the most efficient and effective strategy to address economies of scope.

Keywords: Hispanic and African American Markets segmentation, ethnic marketing strategies, economies of scope for Hispanic and African American Markets, youth markets.

8. CORPORATE LANGUAGE FOR THE MODERN EXECUTIVE

John S. Croucher, Macquarie University, Sydney, Australia

ABSTRACT

Business jargon has become so pervasive worldwide that it now seems to dominate the office environment with a new language all of its own. Partly thanks to the reinventing of Personnel departments as 'Human Resources' or the even more odious 'Human Capital', there is a new type of language of office terminology that both the worker and executive better be familiar with or be left behind. These expressions almost always have a hidden meaning and are used as a means of deception that is usually offered with disarming sincerity. This new era of management-speak heralds a bewildering array of catch phrases such as benchmarking, strategic imperatives, balanced scorecards and the like. This paper researches some of the more common phrases used in business that rank among the most devious and reveals their true meaning.

Keywords: language, corporate, jargon, clichés, weasel words

9. FACTORS AFFECTING E-COMMERCE ADOPTION AND BUSINESS SUCCESS OF THAI SMES

Palan Jantarajaturapath, Mahasarakham University, Thailand
Sommai Khantong, Mahasarakham University, Thailand

ABSTRACT

The purpose of this study is to test the relationships between e-commerce adoption and business success having market turbulence and technological turbulence as a moderator. IT competence, organizational support, and trust and security are antecedents of e-commerce adoption via competitive pressure as a moderator. Data collected from 104 SMEs in Thailand was processed with multiple regression. The study also found e-commerce adoption affects business success. The market turbulence moderates, but technological turbulence did not moderate the e-commerce adoption and business success. The antecedents of IT competence, organizational support affecting e-commerce adoption and competitive pressure are not moderators. The implications of the results of the study are discussed.

Keywords: E-commerce Adoption, Business Success, IT Competence, Organization Support, Trust and Security, competitive pressure, Market turbulence, Technological Turbulence, Thai SME's

10. ENGAGED LEARNING MODELS FOR CIVIC ENGAGEMENT

Mary L. Lo Re, Wagner College, Staten Island, New York, USA
Frank DeSimone, Wagner College, Staten Island, New York, USA
Janice C. Buddensick, Wagner College, Staten Island, New York, USA

ABSTRACT

Since 2001, faced with accounting scandals and the financial and economic crises, critics are questioning what is being taught in higher education? In response to the criticism that business education fails to expose students to the "real-world" social complexities, address moral turpitude, as well as instill a sense of civic awareness, institutions have added a variety of experiential activities. While case studies, role-playing exercises, internships, and service learning may bring to light real-world examples, enhance a sense of civic responsibility, and promote inquiry of broader global and social issues, we posit that civic engagement and incubator models go beyond these experiences, and show how these engaged learning modalities serve to: put into practice what the students are learning in the classroom; witness the imperfections and incompleteness of the models and frameworks read in textbooks; deepen student

engagement of civic/public issues; extend the College's connection to the community and strengthen its civic engagement mission; students' positive exposure in the media reinforcing critical, civic and public speaking skills; foster a campus environment where students, faculty, administrators, alumni and community members are actively engaged; and allow instructors the opportunity to develop interactive teaching practices, knowledge and research agenda.

Keywords: *Civic engagement, civic awareness, business, incubator system*

11. CLIENT BUSINESS RISK AND CONTROL RISK ASSESSMENTS: EVIDENCE FROM PHILIPPINE AUDITING FIRMS

Rodiel C. Ferrer, De La Salle University, Manila, Philippines

ABSTRACT

A descriptive approach was adopted on the level of perceptions on audit risk of the respondent auditors of different publicly listed corporations in the Philippines. Primary data on perceptions of audit risks were obtained from a survey of auditors of the top five (5) auditing firms in the Philippines, namely: Sycip Gorres Velayo & Co. (SGV & Co.), Isla Lipana & Co., Punongbayan & Araullo, Laya Mananghaya & Co. and Manabat Delgado Amper & Co.

The results of the survey of auditor respondents from the top (5) auditing companies in the Philippines revealed that the "Risk is high" on revenues and expense manipulations. Revenue recognition is an area of "Extremely high risk", as identified by the SEC and the accounting profession. The item "The client's senior management usually tends to report the most favorable financial picture" got the highest weighted mean based on the score given by the auditor-respondents.

Auditors tend to become more skeptical and wary with regard to the audit process that they would be implementing if there are indications of possible revenue misstatements, and this should lead towards more extensive and substantive testing of the related account balances such as Sales, Sales Returns and Allowances, and Accounts Receivable. They cannot afford to overlook these critical points in the audit process because they are most often blamed for failing to detect fraud. Although auditors are not guarantors and should not be responsible for detecting all fraud, the discovery of material misstatement in the financial statements is a major purpose of an audit and auditors are constrained to gather sufficient audit evidence to ensure they detect those misstatements.

Keywords: Client Business Risk, Control Risk and Risk Assessment

12. CLOUD TECHNOLOGY: A TRANSFORMATIONAL DYNASTY ON THE ICT EVOLUTIONARY CONTINUUM AND CONTEMPORANEOUSLY A SOCIETAL SPECIATION EVENT

Richard L. Ponschock, Nyack College, New York, USA
Gerard F. Becker, Nyack College, New York, USA

ABSTRACT

Change itself does not signify transformation. This paper will examine ways the CLOUD has institutionalized an evolutionary change in the way societal communication takes place. The dialog will illustrate how user acceptance is being driven by the diffusion of technology. While the diffusion process of innovation (Rogers, 1965) and the dynamics of the CLOUD may have influenced the growth of social media in volume and popularity; social networking has become a powerful force throughout the world. We've recently seen the power of Twitter and other microblogging tools in Egypt and Libya. The entire world uses these tools everywhere ... (Childers, 2011)

Through social constructionism, individual behaviors and group participation in the building of perceived social realism can be uncovered. "CLOUD computing is the internet-based, just-in-time delivery of data, applications, storage, and computing power as services, done in a way that completely shields consumers from underlying technical details." (Moser, 2009, p.2) The ambiguous CLOUD technology is profoundly changing the ICT architecture and fueling social change.

13. ANTECEDENTS AND CONSEQUENCE OF ALLIANCE FORMATION

Khwanruedee Tuntrabundit, Khon Kaen University, Thailand
Varoon Tuntrabundit, Khon Kaen University, Thailand

ABSTRACT

The purpose of this paper is to extend the understanding of the important factors leading to firm's goal in the international alliance formation and to develop a model based on network theory and resource based view that reflect essential antecedents of alliance formation (i.e. attitude toward alliance, partnership experience, and partner selection). In addition, the study suggests the moderating effects of inter-organization trust and communication on the alliance formation-alliance effectiveness relationship. This paper proposes a conceptual model regarding this set of relationships. Thus, propositions need to be tested empirically. To further strengthen the model, in future studies the model needs to take into consideration the impact of national cultures and culture distance in the post-alliance formation and country risk in pre-alliance formation because they are important determinant of subjective performances.

Keywords: *international alliance; alliance formation, alliance effectiveness*

14. LINKING BUSINESS STAKEHOLDERS' SATISFACTION AND SUPPLY CHAIN PERFORMANCE: A TECHNICAL REVIEW

Seyed Mohamad Seyedhosseini, Science and Research Branch, Iran Islamic Azad University, Iran
Seyedeh Fatemeh Golriz Gashti, Science and Research Branch, Iran Islamic Azad University, Iran
Mohamad Mohsen Sedighi, South Tehran Branch, Iran Islamic Azad University, Tehran, Iran

ABSTRACT

Increasing supply chain total value has been a key issue for managers in the recent years. Nowadays there is a fierce competition among supply chains rather than among firms. Creating more value for business stakeholders (i.e. customers, community, Shareholders, employees and suppliers) among supply chains determines competitive advantage of a firm over its competitors. To improve value creating during supply chain process and increasing business stakeholders' satisfaction, it is essential to evaluate supply chain performance by value conception. Since the satisfaction of all of the stakeholders affect the supply chain total value, every single stakeholder must be engaged in the value evaluation process. This study highlights the linkage between business stakeholders' satisfaction and supply chain performance evaluation, through a conceptual framework by using a set of indices covering all stakeholders. Conducting a technical review, this study proposes an algorithm in order to augment supply chain total value which results in enhancement of stakeholders' satisfaction.

Keywords: *business stakeholders; value; supply chain; performance evaluation.*

15. STRATEGIC FINANCIAL PLANNING AND HIGHER EDUCATION INSTITUTIONS

Lawrence P. Shao, Marshall University, Huntington, WV, USA

Dale H. Shao, Marshall University, Huntington, WV, USA

ABSTRACT

There are "rough times" ahead for most higher education institutions ("Brutal Toll," 2010). The Global economy has not performed well in recent times, which has resulted in large decreases in funding inside and outside of most academic institutions in the United States. This would allow the institutions to consider cost saving steps such as firing tenured faculty members and cancelling the offering of programs that do not generate enough income to sustain the program (June, 2010). Academic institutions can no longer count on the funding they have received in the past. Administrators are facing intense financial pressures as they strive to manage their resources and operating budgets (Tisley, 2010). Particular attention should be given to revenue generating sources such as state appropriations, tuition and fee policies, endowment efforts and domestic and international earned-income generating programs. As financial challenges continue administrators must also utilize innovative and creative approaches to deal with increasing financial uncertainties. The mission of the university must be reconsidered and the question must be asked "Should the mission of the university should be rewritten given the current and projected state of the economy?" This paper will discuss how strategic financial planning is critical to the viability of all academic institutions facing decreasing funding and/or increasing costs.

Keywords: *Mission Statement, Creative Problem Solving, Higher Education Funding, Strategic Financial Planning, Strategic Planning.*

16. DESIGNING DATABASE FOR MINING PURCHASE DEPENDENCY

Pradip Kumar Bala, Indian Institute of Technology, Roorkee, India

Chirantan Bala, R.V. College of Engineering, Bengaluru, India

ABSTRACT

Purchase dependencies are observed in retail sale where the purchase of an item or, itemset depends on the purchase of another item or, itemset [Bala (2008-a)]. These purchase dependencies are considered as additional input and they must be incorporated while designing inventory replenishment policy of the concerned items [Bala (2008-b), Bala (2009)]. The work in Bala et al. (2010) suggests that association rule can be used to depict purchase dependency in retail sale. Such association rules are mined from the sale transaction database. A sale transaction finds place in the database only when the demand gets materialized into sale. However, the demand always does not convert into sale from the retailer due to various reasons, like, out-of-stock situation, quality problem or any other reason. The retailer never knows the demand of an item, as point-of-sale (POS) data captures the sale volume in a transaction only when a demand gets converted into sale. The lost sale remains unobserved and hence, never finds place in the database. Association rules mined from such transactional data base may not represent the true purchase dependencies as the database is incomplete as far as demand is concerned. The present paper suggests an alternative approach for mining purchase dependencies.

Keywords: *Association Rule, Database Design, Data Mining, Purchase Dependency, Retail Inventory*

17. COLUMN-ORIENTED DATABASE MANAGEMENT SYSTEMS: WHAT DO THEY DELIVER FOR ANALYSTS?

Malini Krishnamurthi, California State University, Fullerton, USA
Mitchell Berthelson, California State University, Fullerton, USA

ABSTRACT

Conventional row-oriented relational databases have been the natural step in the evolution of databases and they have evolved from the file-based data storage systems. However, with advances in hardware and impressive price to performance ratios the suitability of column-oriented databases have been examined in the context of large datawarehouses and a wide variety of analytical applications. These applications call for different processing requirements. A review of current research has been conducted in order to test the claims made by the developers of column-oriented databases as an alternative paradigm. The results provide ample justification for the use of column-stores instead of traditional row-oriented systems for analytical applications and they paint a clear picture of the benefits that analysts can obtain by employing column-stores.

Keywords: Row-oriented databases, Column-oriented databases, Web analytics, data analysis, and data warehousing.

18. STRATEGIES DRIVE BRAND VALUE OF THAILAND'S PRODUCTS

Chatchai Suhcarit, Uttaradit Rajabhat University, Thailand

ABSTRACT

Branding was the perceptual addition within the customer's heart. It was the sign of perceptual and reliability on the product brand originality as well as the work commitment, and it was believed that branding could create experience and difference within the customer's heart. (Dominic & Wardel,2000) Brand value was the asset that dealing with itself and product symbolization which come from the loyalty of the customers to the product brand. Customer recognized product brand as its quality, efficiency, performance or symbol and other values of product brand. All of these factors were the most important. Marketing man could create branding value pass through these factors. This research study was the combination of quantitative and qualitative research seeking the answer of "What was the behavior of Thai consumers at present?" "How was the general situation driving the Thai brand value?" and "What was the Strategies Driving Brand Value of Thai brand value?" The study revealed that in overall the opinion level of consumers about the behavior of Thai product brand perceptual was not sure. For each factor consideration, first, the consumer perceptual on Thai trade brand was depending on themselves. The consumers' learning was second. Branding character was third, the integrated marketing communication for Thai brand driving was fourth, perceptual was ranked fifth, consumers' behavior came sixth and the last one was consumers' attitude.

Keywords: Drive Brand Value, Thailand's Products

**19. AMALGAMATION OR DISSOLUTION?
AN OUTLOOK OF THE FUTURE OF MERCOSUR UNDER E.U. AND U.S. INFLUENCES**

Miguel A. Baeza, University of Texas-Pan American, Edinburg, Texas, USA

Yong J. Wang, Ohio University, Athens, Ohio, USA

Kevin W. Cruthirds, University of Texas at Brownsville, Brownsville, Texas, USA

ABSTRACT

MERCOSUR (South America Common Market) is one of the largest and most important trade blocs in the world. This research aims to analyze which of the two different integration options (FTAA versus E.U.-MERCOSUR) better fit MERCOSUR's needs. The Free Trade Area of the Americas (FTAA) which follows the Free Trade Area model, and the E.U.-MERCOSUR which follows the Common Market model would both have merits; however, the ultimate choice depends on the external powers' willingness to make concessions in negotiations and thus requires an understanding of the potential mutual benefits. Regardless of which route will be adopted, future institutional changes will help to create a better economic integration based on similar commercial interests which are the drives for stability and development. Eventually, external influences will facilitate future regional economic integration in Latin America.

Keywords: *MERCOSUR, FTAA, Trade Bloc, Globalization, Regional Integration, Agriculture Subsidies*
