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**ABSTRACTS****1. ACCOUNTING DISCLOSURE, SOCIAL LEARNING AND CORPORATE REPUTATION: EVIDENCE FROM THAI LISTED FIRMS**

Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**ABSTRACT**

*This study aims at examining the influences of accounting disclosure on corporate reputation of Thai listed firms via moderating effects of social learning. Accounting disclosure, social learning and corporate reputation are the independent variable, moderating variable and dependent variable of the study respectively. Here, 114 Thai listed firms were chosen as the sample. The results indicate that accounting disclosure has a significant positive effect on corporate reputation and social learning has an important positive impact on corporate reputation. Surprisingly, social learning does not moderate the accounting disclosure-corporate reputation relationships. It is not a moderator of the aforementioned relationships. Thus, further study may consider finding practical reasons why it is so by reviewing extensive literature, or collecting a larger sample, for example. Potential discussion of the research results is implemented. Theoretical and managerial contributions are explicitly provided. Conclusion, suggestions and directions for the future research are highlighted.*

**Keywords:** Accounting Disclosure, Social Learning, Corporate Reputation

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**2. JOIN THE NAVY OR NOT? EMPLOYER BRANDING IN THE NAVY AND STUDENTS' ATTRACTION TO A NAVY CAREER**

Janet Davey, University of Waikato, New Zealand  
Emma Burtenshaw, Royal New Zealand Navy  
Mary FitzPatrick, University of Waikato, New Zealand  
Jarrod Haar, University of Waikato, New Zealand

**ABSTRACT**

*This research is set in 2009 against the backdrop of personnel shortages and unmet recruitment targets in the Royal New Zealand Navy (RNZN) and focuses on the job-seeking university student segment of the potential recruit market. Past research for the RNZN shows that there is untapped potential within this segment and the RNZN wants to be proactive in marketing to their student recruits. 124 questionnaires were administered to third and fourth year university students investigating their perceptions of the RNZN as an organization, the values they associate with the RNZN, the Navy as a career option, and the values they identify in the current advertising material. Respondents viewed the Navy as a bureaucratic, inflexible and strict organization and they held a traditional view of Navy values. Career prestige factors, such as representing one's country, leadership and working at sea were predictors of propensity to join the Navy. However, the students recognized only two of the Navy's three core themes in the advertising. This study lends support to the importance of trait attributes in employer image and reputation. From a theoretical perspective this research supports the application of marketing segmentation to an employer brand. At a practical level implications for alignment of recruitment promotion and career values are discussed.*

**Keywords:** employer branding; employee attraction; employer image; defense force image

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### 3. THE IMPACT OF CORPORATE GOVERNANCE ON INTERNET FINANCIAL REPORTING: EVIDENCE FROM TURKEY

Mert Erer, Marmara University, Istanbul, Turkey

Orkunt M. Dalgic, State University of New York-New Paltz, New Paltz, New York, USA

#### ABSTRACT

*This paper analyzes the impact of corporate governance mechanisms on Internet financial reporting practices in Turkey. We generate hypotheses using agency theory and theories on voluntary disclosure. We measure corporate governance by board composition, ownership structure, foreign listing and corporate governance rating, and also develop a disclosure index to measure the extent of Internet financial reporting by sample companies. We find that a greater proportion of independent directors and a higher corporate governance rating are associated with an increased level of Internet financial disclosure. Our results provide empirical evidence to policy makers and regulators that support the provision of greater incentives to companies for listing in a corporate governance index and for disclosing financial information to investors via the Internet.*

**Keywords:** Corporate Governance, Financial Disclosure, Internet Financial Reporting, Emerging Markets, Istanbul Stock Exchange

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### 4. DYNAMIC AUDIT COMPETENCY AND THE ANTECEDENTS AND CONSEQUENCES: EVIDENCE FROM TAX AUDITORS IN THAILAND

Pornpun Musig, Mahasarakham Business School, Mahasarakham University, Thailand

Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

#### ABSTRACT

*The purposes of this study are to investigate the relationships among dynamic audit competency and audit sustainability, audit efficiency, audit quality, audit effectiveness, audit reputation, and audit success. And also investigate the relationships among four antecedents: audit goal achievement, professional mindset, technology growth, and regulation change and dynamic audit competency. Moreover, it examines three moderating effects: audit market competition, audit experience, and auditor-client relationship on the relationships. Here, 367 Tax Auditors in Thailand were the sample for data collecting by questionnaire. The results indicate that dynamic audit competency, namely continuous audit learning, flexible audit practice, and proactive audit planning has a positive impact on audit efficiency, audit quality, audit effectiveness, and audit sustainability. In addition, audit market competition, audit experience, and auditor-client relationship are a direct effect of dynamic audit competency; hence it is not treated as the moderator of the dynamic audit competency. Surprisingly, there are very few positively significant of all moderator effects as audit market competition, audit experience, and auditor-client relationships are moderator variable. Moreover, four antecedents have partially positive influence on dynamic audit competency. Finally contributions, suggestions and conclusions are provided for future research.*

**Keywords:** Dynamic Audit Competency, Audit Efficiency, Audit Quality, Audit Effectiveness, Audit Reputation, Audit Success, Audit Sustainability, Audit Market Competition, Audit Experience, Auditor-Client Relationship, Audit Goal Achievement, Professional Mindset, Technology Growth, and Regulation Change

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## 5. SOCIAL MEDIA AS A TOUCH POINT IN REVERSE LOGISTICS: SCALE DEVELOPMENT AND VALIDATION

Navin Chandra, South State Business School, Hyderabad, India

### ABSTRACT

*The purpose of the paper is to present the development of a scale which assesses the factors that are important for customers who are contacted by companies on social media, in the context of reverse logistics. A two-dimensional scale is developed on usability and experience. The usability dimension consists of items related to ease of use, user control, response traceability and personalization. For the experiential construct, the items are empathy, empowerment and engagement. This scale can be used for all types of internet and mobile technology-enabled communication to assess customer service. The paper concludes with practical implications and opportunities for further research.*

**Keywords:** Customer Service, Social Media, Contact Method, Reverse Logistics, Engagement, Empowerment

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## 6. THE REMARKABLE ECONOMIC ADVANCE OF HMC<sup>i</sup> WHAT MADE HMC'S RESURRECTION POSSIBLE IN THE GLOBAL RECESSION?

Yeongsu Kim, Seoul National University, Seoul, Korea

<sup>i</sup> Hyundai Motor Company

### ABSTRACT

What differentiated Hyundai Motor Company (HMC) to other automobile companies? What was the main driver which contributed to the success of HMC? Numerous Scholars and researcher tried to proof the success of a company by adopting classical models of strategy management. For example Michael Porter insisted that a competitive advantage of a company is determined by the Business environment. Whereas, Wenerfelt and argued that a competitive advantage of a company comes from the resource that a company possess. Hambrick and Mason who developed the upper echelon theory attested that the competitiveness is usually driven by the CEO or TMT who are most influential person of a company. Up to present, however, no theory was developed that integrated the three perspectives into one model. This paper is aims to determine the competitive advantage of HMC by using the SER-M framework. In doing so, we are going infer from S (Subject), E (Environment), R (Resource) the Business Mechanism.

**Keywords:** Hyundai Motor Company, Mechanism, South Korea, Quality

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## 7. REJUVENATING TYPE A BEHAVIOR AWARENESS: STRATEGIC IMPERATIVE FOR GLOBAL HUMAN RESOURCE PRESERVATION

James Thomas Kunnanatt, United Arab Emirates University, Al Ain, Abu Dhabi, UAE

### ABSTRACT

Type A behavior pattern (TABP) is a behavioral lifestyle which, when present in an individual, can lead to the deadly disease called coronary heart disease. TABP is mostly found in highly industrialized countries, particularly among executives, entrepreneurs and persons engaged in competitive vocations. Reportedly, more than half of the North American population is type A. Today TABP is spreading into the developing

world but populations are ignorant about it. Unless brought to public awareness, TABP can cause perennial damage to global human capital. This paper reviews important research literatures on TABP and discusses its theoretical and scientific underpinnings. The article goes beyond popular literatures to discuss the biological roots of TABP and also explains how TABP differs from achievement orientation and emotional intelligence -two concepts frequently discussed in HRD circles. Finally, the paper provides an abridged set of guidelines for people to keep themselves insulated against the TABP syndrome.

**Keywords:** Type A behavior pattern, Coronary Heart Disease, Achievement Orientation, Emotional Intelligence, Human Resource Health

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## **8. THE EFFECT OF AUDITOR PROFESSIONAL ON AUDIT QUALITY: AN EMPIRICAL STUDY OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND**

Kasom Chanawongse, College of Asian Scholars, Thailand  
Parnsiri Poonpol, College of Asian Scholars, Thailand  
Nuttavong Poonpool, Maharakham University, Thailand

### **ABSTRACT**

*This article is about the effect of auditor professionals on audit quality. The study examines the relationships among auditor professionals and audit quality, whereas continuous learning is taken as moderator. The results indicate that stay up to date, taking decisive action, contextual intelligence, transparency achievement, promoting objectivity, and responsible attention direct effect on audit quality. Moreover, the accuracy enhancement, stay up to date, taking decisive action, contextual intelligence expression, and responsible attention have positive influences on audit quality under continuous learning. This research shows the effect of auditor professionals are also directly related on audit quality. Finally, contributions and suggestions are also provided for further research.*

**Keywords:** *The accuracy enhancement; Stay up to date; Taking decisive action; Contextual intelligence expression; Transparency achievement; Promoting objectivity; Responsible attention; and Continuous learning*

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## **9. IT SECURITY IN ONLINE POKER: AN OPTIMIZATION OF IT SECURITY SPENDING**

Matthew C. Rousu, Susquehanna University, Selinsgrove, PA, USA  
Shana Dardan, Susquehanna University, Selinsgrove, PA, USA

### **ABSTRACT**

*We have read story after story, and have seen movie after movie where a villain plots to steal money only to get caught and suffer the consequences (whether jail, being killed in a gunfight, etc.). Curiosity got the better of us... What would it take to break in to an online poker website, and what is the optimal amount to steal before people will notice? This paper takes a theoretical look at the optimal amount of money to steal from the poker site without being noticed. Poker websites will respond to security threats by increasing security on their site in part due to their clientele and due to their own risk factors. Poker players will decide how much to bet and which sites to play on based on perceived or known security measures used by those sites. Thus, each poker site has a unique player market and a resulting revenue stream. To that end, companies must balance the expectations of their target customers with the amount of money needed to provide the expected level of security. To examine the amount a company may choose to spend on security, we use a modified version of a Cournot model to examine optimal spending on security.*

**Keywords:** *IT Security, economics of crime, poker, cheating, security spending*

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## **10. CAN DIGITAL WORLDS SIMULATE REALITY? USING VIRTUAL REALITY AS AN EDUCATIONAL TOOL**

Ralph E. McKinney, Jr., Aston Business School, Aston University, USA  
Lawrence P. Shao, Lewis College of Business, Marshall University, USA  
Dale H. Shao, Lewis College of Business, Marshall University, USA

### **ABSTRACT**

*This paper builds on research (e.g., Bartle 1997, and Castronova 2003) to facilitate discussions surrounding learning in digital environments. The application of virtual reality as an educational tool is examined by comparing and contrasting relevant variables, including economics and social behaviour patterns, in actual and digital environments. This paper makes distinctions among various realities (physical, off-line virtual and on-line virtual) to conclude that virtual reality and video games have stronger educational applications when coupled with directed mentoring. Additionally, some industries that could benefit from educational applications of virtual reality are briefly discussed.*

**Keywords:** *virtual reality, video games, educational tools, simulations, learning*

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## **11. CURRENCY MOVEMENT AND THE FORECASTING POWER OF INTEREST RATES**

Janikan Supanvanij, St. Cloud State University, St. Cloud, Minnesota, USA

### **ABSTRACT**

*This paper examines the long-run relationship between currency movements and economic factors, including short-term interest rates, maturity spread, gross domestic product and inflation rates. The sample consists of the exchange rate movements of 4 industrial countries during 1994-2010. Johansen's cointegration test and variance decomposition method are also employed.*

**Keywords:** *Currency Movement, Inflation Rates, Interest Rates*

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## **12. INFLUENCE OF PERSONALITY ON THE OCCURRENCE OF ILLUSION OF CONTROL AND AMBIGUITY AVERSION**

Alexandre Zanetta, Universidade Catolica de Brasília, Brasília, Distrito Federal, Brazil  
Benjamin M. Tabak, Universidade Catolica de Brasília, Brasília, Distrito Federal, Brazil  
Tito B. Moreira, Universidade Catolica de Brasília, Brasília, Distrito Federal, Brazil

### **ABSTRACT**

*This paper's main objective is to verify which personality traces are present in individuals who have the cognitive errors of illusion of control and ambiguity aversion. We want to test if the occurrence of two cognitive deviations is somehow associated and what are its implications for allocation of resources. We did not found impacts on the allocation of resources, but there is evidence that an individual who has this illusion of control also has ambiguity aversion and that the occurrence of these effects can be identified with distinct characteristics of individual personality.*

**Keywords:** *Ambiguity Aversion, Illusion of Control, Personality Traits*

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### **13. THE MANAGERIAL PERSPECTIVE AND SYSTEM OF ACCOUNTABILITY IN ITALIAN PUBLIC ADMINISTRATION OBSERVATIONS ON THE MEASUREMENT OF EFFECTIVENESS AND EFFICIENCY**

Ubaldo Comite, University of Calabria, University e-Campus, Italy

#### **ABSTRACT**

*The theme of efficiency, effectiveness and economy of the public sector has, in the last few years, placed itself at the centre of the political and doctrinal debate. In all sectors of public intervention, national and supranational institutions have shown a growing interest in monitoring performances in the intent to recuperate margins of functionality. Literature on business-economics and public management seems to place more and more emphasis on managerial approaches and to systems of measurement of the performances capable of supporting decision-making processes and stimulating the productivity of the public sector. It deals with new managerial orientations that extensively use the information on performances in the definition of policies, programs and objectives. In this manner, the managerial approaches that are more oriented towards conformance, and that have dominated public bureaucracy in the past, are progressively being relegated downwards.*

**Keywords:** *efficiency, effectiveness, economy, public administration, accountability*

**JEL classification:** H11, H83, M1, M14

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### **14. AN EMPIRICAL INVESTIGATION ON CUSTOMER RATINGS ON MERCHANT REPUTATION SYSTEMS**

Ming Wang, California State University, Los Angeles, USA

#### **ABSTRACT**

*Customer e-satisfaction ratings on merchant reputation systems of comparative shopping Websites have a great impact on the decision-making process of online shoppers and their opinion of online merchants. As more and more online shoppers use e-satisfaction ratings on merchant reputation systems, a study of the rating consistency on these systems is crucial for online shoppers and merchants. The author conducted an investigation of the customer e-satisfaction ratings of merchants on the merchant reputation system of the PriceGrabber comparative shopping web site. The study found that 1) the average e-satisfaction ratings of the same merchants over the past 3-months, the past 6-months, and overall time are not significantly different, but are positively correlated to certain extent; and 2) the average e-satisfaction ratings of the same merchants on different occasions for each time interval (past 3-months, the past 6-months, and overall time) are not significantly different, but are also positively correlated to certain extent. The implications and impact of these results are discussed in the article.*

**Keywords:** *Service quality, Shopping, E-Commerce, E-tailing, Agent website*

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### **15. HOW TO USE REAL OPTION PERSPECTIVE ON COMMUNITIES OF PRACTICE**

Tz-Li Wang, National Chung Cheng University, Chiayi, Taiwan  
Ya-Hui Bella Lien, National Chung Cheng University, Chiayi, Taiwan

#### **ABSTRACT**

*A consensus amongst researchers clearly points to CoPs as being beneficial to knowledge acquisition and sharing, and the impetus to organizational transformation. However, CoPs are still uncommon in organizations or deemphasized. One of reasons is managers lack the knowledge or necessary skill sets*

*to manage this type of community structure. In this study, we introduce the Real Option Perspective and explain why top managers should view CoPs from the Real Option Perspective. First, we explain what are CoPs and the Real Option Perspective, and their usefulness. Second, we use those two as the theoretical basis to develop the managing mode of CoPs. We propose the CoPs' managing mode to include five stages: Investment CoPs, Deadlock of CoPs, Reinvestment of CoPs, Transferring of CoPs Value, CoPs Failure and Feedback. In theory, this research expands the applications of Real Options in the operations of CoPs through practice. Then top managers can effectively manage CoPs to effectively benefit the organizations objectives.*

**Keywords:** *Communities of Practice, Real Option Perspective, Empowerment,*

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