

**ABSTRACTS**

**1. COMPETITIVE ENVIRONMENT, ORGANIZATIONAL INNOVATION AND COMPETITIVE ADVANTAGE OF ELECTRONICS BUSINESSES IN THAILAND**

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**ABSTRACT**

*This study aims at investigating the relationships among competitive environment, organizational innovation and competitive advantage of electronics businesses in Thailand. In this study, competitive environment is the independent variable; organizational innovation is the mediating variable; and competitive advantage is the dependent variable of the study. Here, 121 electronics businesses in Thailand were chosen as the sample of the study. The results indicate that competitive environment has a significant negative influence on organizational innovation; and organizational innovation has an important positive impact on competitive advantage. Potential discussion is efficiently implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion, suggestions and directions for the future research are included.*

**Keywords:** *Competitive Environment, Organizational Innovation, Competitive Advantage*

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**2. HIGH TECH MARKETING AND ITS CHARACTERISTICS IN THE MARKETING MIX – A SYNOPSIS AND CRITICAL DISCUSSION OF EXISTING APPROACHES AND THEIR SIGNIFICANCE FOR RESEARCH AND TEACHING**

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**ABSTRACT**

*What is “high tech marketing,” and what are its differences when compared to other fields of marketing and marketing in general? These are the questions that will be addressed in the following. Using a literature overview, a critical discussion will attempt to determine whether there are specific characteristics found within high tech marketing and, if so, what they are; what consequences they have for the marketing mix; and what this means for practice, teaching, and research.*

**Keywords:** *High Tech Marketing, High Tech Markets, Institutional Marketing Perspective, Marketing for High Tech Enterprises*

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**3. PITFALL OF THE INTERNATIONAL STANDARDIZATION PROCESS: THE CONSENSUS-BASED STANDARD IN THE JAPANESE MANUFACTURING INDUSTRY**

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**ABSTRACT**

*International standards are becoming more important for conducting international businesses. An original technology of a company is adopted as the core technology for globally popularized products, it is possible to expect the income from the intellectual property of this technology, even if the products become commodities and less competitive (Ogawa 2009). In this circumstance, a business model combining international standards and intellectual property is considered to be effective for coping with the conversion of innovations to commodities. Such a business model combining international standards and intellectual property poses new challenges to many firms. One of them is the “pitfall of the*

consensus-based standard" mentioned in this paper. The purpose of this study is to discuss one factor: "the pitfall of the consensus-based standard." Consensus-based standard is chosen as one of the best rational and steady means of standard settings by global companies. However, this paper clarifies that it is not always to come to competitive advantage for companies that possess excellent technologies because it is difficult to differentiate between companies. That is the "pitfall of the consensus-based standard". Therefore the means of diffusion technology for competitive advantage should distinguish consensus-based standardization from other standardization.

**Keywords:** Technology Management, International Strategy, Standardization, Intellectual Property Rights Management

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#### 4. IN SEARCH OF IDENTITY - CONTINGENCIES AND INSTITUTIONAL PRESSURES ON MANAGEMENT ACCOUNTING IN BRAZIL AND GERMANY

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##### ABSTRACT

We analyze management accounting and control systems in Brazil and Germany. Drawing from contingency theory, we identify relevant influence factors and specify them by country-specific historical data. Using a qualitative cross-sectional field study approach with a matched sample, we gathered data through on-site interviews with local management accountants. Our results show that the similarities substantially outnumber the differences of management accounting and control practices in the two countries even though the local business environments differ essentially in the respective contingency variables. In this respect, global convergence trends seem to overlay country-specific adaptations to particular market conditions.

**Keywords:** Management Accounting, Brazil, Germany, Contingency Theory, Global Convergence, Information Systems, Cross Country Field Study

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#### 5. THE IMPACT OF INTERORGANISATIONAL INTERFACE PROBLEMS ON A COMPANY'S FLEXIBILITY

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##### ABSTRACT

This paper shows the impact that interorganisational interface problems have on the flexibility of companies. The collaboration of suppliers and buyers is strongly affected by problems at interorganisational interfaces. These interface problems lead to interruptions in processes and strongly influence the flexibility of companies. Based on an empirical investigation, the current paper presents specific problems that arise at interorganisational interfaces, such as organisational, personnel, procedural, cultural and technical problems. To analyse the relationship between interface problems and the lack of flexibility at the supplier-buyer interface, 70 international companies were investigated through an online-questionnaire. The empirical results indicate that to enhance flexibility, it is essential for a company to accurately plan, design and monitor interorganisational interfaces regarding the flow of goods and information.

**Keywords:** interface problems, supplier-buyer relationship, flexibility

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**6. THE “SOURCE BOARD”: A TOOL FOR IDENTIFYING, CLASSIFYING AND VISUALIZING SOURCING STRATEGIES – ILLUSTRATED WITH THE EXAMPLE OF A BANK**

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**ABSTRACT**

*Selecting appropriate measures and combining them to create a holistic company strategy are keys for a company's sustainable success. The responsible decision makers within a company can choose between very different options, such as own production, outsourcing or co-operations, which also impact on each other outside of the various company divisions. In order to make informed decisions, a tool is required for visualizing a holistic sourcing strategy, identifying connectivity and providing guidance for future developments. Based on a fundamental understanding of value creation, the Source Board is such a tool. Here, its application is illustrated by the concrete example of a bank.*

**Keywords:** *Sourcing Strategy, Sourcing Positioning, Sourcing Decision, Management Decision, Value Creation, Value Chain, Processes in Consumer Banking*

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**7. WHEN SPORTS STARS GO OFF THE RAILS: HOW GENDER AND INVOLVEMENT INFLUENCE THE NEGATIVE PUBLICITY OF SPORT ENDORSERS**

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**ABSTRACT**

*This paper examines the impact of negative publicity associated with a sport endorser. It investigates how consumers' gender and level of involvement in sport impacts on their perception of trust in the sports endorser, and the flow on association to attitudes and purchase intentions of the product. Results suggest that negative publicity significantly influences the perception of trust of a sports endorser, with an equally negative impact on attitudes and purchase intentions towards the product or brand. In particular, female consumers and consumers more highly involved in sport were significantly more influenced by negative publicity relating to a sport endorser. Implications and further research are discussed.*

**Keywords:** *celebrity endorsement, gender, negative publicity, involvement, advertising*

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**8. DO MANAGEMENT ACCOUNTANTS PLAY A DIFFERENT ROLE IN FAMILY FIRMS? EMPIRICAL EVIDENCE ON MANAGEMENT ACCOUNTANTS' QUALIFICATIONS AND ROLES IN FAMILY AND NON-FAMILY FIRMS**

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**ABSTRACT**

*This study investigates whether management accountants in family firms differ from their counterparts in non-family firms concerning the required qualifications and roles performed within the organization. Drawing on the resource-based view of the firm theory, we hypothesize that management accountants in family firms perform more traditional roles and rely more on soft skills compared to management accountants in non-family firms. We test our hypotheses using survey results from large firms from Austria. Utilizing bivariate statistical analyses, we did not find support for the hypothesized relationships.*

*We thus conclude that the role of management accountants does not differ significantly in large family and non-family firms, which can be attributed to family firms losing their specific resources with growing size. We conclude with the implications of these findings and avenues for further research.*

**Keywords:** Family firms, Management accounting, Management accountants, Skills, Roles, Austria

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## **9. AN ANALYSIS OF FACTORS AFFECTING PRIVATE EQUITY INVESTMENT DECISION: EVIDENCE FROM SINGAPORE**

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Sandip Chakraborty, S. P. Jain School of Global Management, Singapore

### **ABSTRACT**

*This study attempts to identify, investigate and analyse the factors, and their inter-relationship, influencing a private equity fund manager's investment decision making. This study uses a sample of thirty six Private Equity firms in Singapore based on a survey across the firms with parameters documented in various past studies. Using principle component analysis, this study arrives at interesting findings during a phase when recession was in full momentum. Growth potential of the product's market, expected or projected returns and pricing or valuation of the portfolio company along with entrepreneurial or management attributes, have been found to be the most influential factors. Growth potential of the portfolio company's product market is found to form strong correlation with regulatory & legal framework of the portfolio company's country and also with demand for the portfolio company's product. On the other hand expected return from the investment proposal is found to correlate significantly with quality of the business plan.*

**Keywords:** Private Equity, Investment Decisions, Factor Analysis

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## **10. ORGANIZATION COMMITMENT AND ORGANIZATION CITIZENSHIP BEHAVIOR: THE MODERATING ROLE OF WORKPLACE SPIRITUALITY**

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Terrell G. Manyak, Nova Southeastern University, Uganda  
Anny Katabaazi, Uganda Christian University, Uganda  
Vincent Kisenyi, Uganda Christian University, Uganda

### **ABSTRACT**

*The relationship between organization commitment and organization citizenship behavior has been frequently investigated in the literature. What has received less attention is the role that workplace spirituality plays in this relationship. This study examines the extent to which workplace spirituality moderates the relationship between affective commitment, continuance commitment and normative commitment on one hand, and organization citizenship behavior on the other hand in the context of Uganda. Data was collected from a systematic sample of staff at Uganda Christian University using psychometrically valid measures from published studies. Composite measures of the study variables were calculated, followed by standardization of the moderating variable. This analysis was followed by regression analysis to examine the extent to which workplace spirituality moderates the commitment-citizenship relationship. It has been established that affective commitment does not predict altruism, but normative and continuance commitment do. Further, a sense of community moderates the relationship between affective commitment and altruism.*

**Keywords:** Workplace spirituality, organization commitment, organization citizenship behavior, Uganda, Africa

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**11. EVALUATION OF HUMAN DEVELOPMENT INDEX AND ICT DEVELOPMENT INDEX, COMPARATIVE ANALYSIS OF THE OECD AND THE EUROPEAN MEMBERS AND TURKEY**

M. Erdal Balaban, Isik University, Department of Industrial Engineering, Sile, Istanbul, Turkey

**ABSTRACT**

*The objective of this study is to research the relation between Human Development Index (HDI) and ICT (Information and Communication Technologies) Development Index. United Nations Development Programme (UNDP) published its latest report "Human Development Report 2011" which identifies the countries rankings in terms of human development levels. Information Telecommunication Union (ITU) developed an ICT Development Index (IDI) to measure countries' progress towards becoming information societies. The components of HDI and IDI have different indicators, but classification of countries according to development level and country rankings are very similar. For this reason, the relation between HDI and IDI values will be compared and tested statistically to show the relation between the two. UNPD and ITU organization reports and published data will be used for this comparative analysis and assessment of ranked values and development categories of the countries. There are three parts in this study; first is the comparison between the HDI and IDI values as a development category for World Countries, OECD Countries and European Union Members. Second is the evaluation of Human Development Index and its components from 1980 through to 2010 for Turkey. Third is the assessment of the relation for World, OECD, European countries and Turkey in terms of HDI and IDI index.*

**Keywords:** Human Development Index, ICT Development Index, Information Society, Turkey, OECD, European Union Members

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**12. EXAMINING THE DIFFERENCES IN THE GLOBAL INNOVATION INDEX BETWEEN THE G20 VERSUS THE NEXT 11 COUNTRIES**

A. Tansu Barker, Brock University, Canada

**ABSTRACT**

*Innovation is an important but challenging factor in creating and sustaining competitive advantage. Identifying the level of achievement of the Next 11 (N11) countries relative to G15 would act as a benchmark of their potential to compete successfully. Nine of the twelve variables selected to compare G15 versus N11 are significant. The most important innovation factors for G15 are rule of law, ICT access and high tech imports. N11 need more political stability and higher R&D expenditures to achieve the dream of becoming the world's largest economies in the 21st century as predicted by Goldman Sachs.*

**Keywords:** Global innovation index, Next 11 and G20 countries, Political stability, Rule of law

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**13. THE SPREAD BETWEEN "JONSE" PRICING AND HOUSING PRICING IN KOREA: AN OPTION PRICING MODEL EXPLANATION**

Sangphill Kim, University of Massachusetts-Lowell, USA  
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**ABSTRACT**

*While "Jonse" is the major form of rental in the Korean housing market, no pricing model has yet been provided for it. It has only been viewed and accepted as an alternative for low income families who cannot afford to purchase a house.*

*This paper provides a model that attempts to price "Jonse Money". The model also suggests policy implications to the Korean government in its objectives to provide more affordable housing to moderate income families.*

**Keywords:** *Korean Housing Market; "Jonse" Pricing, Housing Pricing, Pricing Spread, Pricing Model, Call Option, Subsidized Housing Market*

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#### 14. THE EFFECTS OF REFERENCE DISCIPLINES ON TECHNOLOGY ADOPTION RESEARCH

Shady Fraiha, Hariri Canadian University, Mechref, Chouf, Lebanon

##### ABSTRACT

*Technology adoption is an important area of information systems research that has benefitted from other disciplines. A discipline is a body of knowledge with distinguished procedures, methods and concepts (Grigg, 1999) producing conditions for accumulation of knowledge (Harriss, 2002). Different disciplines have different concepts and may use different methods, and disciplines can benefit from each other by borrowing concepts and building on them.*

*This paper uses qualitative and quantitative methods to discover the reference fields of technology adoption and it aims to show what fields have been heavily utilized and what other fields remain that research in technology adoption can benefit from. The two different methods used gave complementary results naming the fields of General Management, Psychology, and Marketing as the top reference disciplines of technology adoption research.*

*Recent research in technology adoption borrows concepts from the literature on uses and gratification and from the literature on education as well and shows that there are still resources to tap into. Several reference fields remain underutilized and some research questions remain unanswered.*

**Keywords:** *Technology Acceptance, Technology Use, Mixed Methods, Citation Analysis*

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#### 15. CORPORATE GOVERNANCE CODES IN EU: A DIFFERENT APPROACH FROM DISCLOSURE PERSPECTIVE

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##### ABSTRACT

*The purpose of our empirical study is to divide corporate governance codes currently enforceable in European Union member states into disclosure groups by considering the level of transparency required in relation to OECD principles' recommendations. In addition, our paper is aimed to identify possible relationships between disclosure groups thus created and the level of transparency ensured by considering codes' issuer type and countries' legal regimes, as these have been defined in prior related literature.*

*The research methodology used, appropriate for such empirical studies, is based on correlations' analysis, making use of econometric tools using SPSS software. The results of the performed analysis show that the disclosure level of our groups is strongly correlated with findings related to codes' issuer type, while not all countries' legal regimes previously defined proved to reach to conclusions similar with ours.*

**Keywords:** *Corporate governance, Disclosure, Transparency, European Union*

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**16. ECONOMIC VALUE ADDED IN INDIAN CROSS BORDER MERGERS**

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Rakesh Sah, Montana State University-Billings, USA

**ABSTRACT**

*There has been a tremendous increase in the number of foreign acquisitions by companies located in India. There are many articles, using event study analysis, that have produced conflicting results on shareholder wealth of the acquiring firm in a cross border merger/acquisition. This study takes a different approach. It looks at the Economic Value Added, Earnings per Share and Return on Capital Employed of acquiring Indian firms. We find evidence of a decrease in Economic Value Added, Return on Capital Employed and Earnings per Share in the years following the cross border merger/acquisition.*

**Keywords:** Cross Border Mergers, Shareholder Wealth, Economic Value Added

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**17. DESTINATION IMAGE OF THAILAND SOUTHERN TOURISM AREA 1**

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**ABSTRACT**

*The main purpose of this study is to investigate the dimensionality of destination image of Thailand southern tourism area 1 (Songkhla and Satun province). The data were collected from 550 Thai tourists (275 each province). The research instrument was 5-point Likert scale questionnaires. The preliminary scale consisted of 31 items ( $\alpha = .797$ ). Data was analyzed via exploratory factor analysis, using SPSS. The results indicate that destination image had five dimensions including (1) Hospitality, (2) Nature (3) Brand, (4) Transportation and (5) Entertainment with 23 indicators. There is no significant difference between tourists visiting Songkhla and those visiting Satun with regard to their perceived overall image. Management and tourism marketing practitioners can use the research results to promote tourism and create tourism products that are in line with the perceived destination image.*

**Keywords:** Destination image, Songkhla, Satun, Thailand

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**18. THAILAND AS LOCATION FOR INTERNATIONAL JOINT VENTURES: EXPLORING THE HOST COUNTRY LOCATION FACTORS**

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**ABSTRACT**

*International joint ventures (IJVs) is the one mode of foreign direct investment used by most of foreign firms from developed countries to enter developing countries. However, to date, the literature shows that there is a lack of knowledge in response to the relative importance of host country location factors of IJV formation especially in the ASEAN countries. This is a pioneering attempt by using Thailand as the representative example. The results show that the most important factors affecting foreign companies' location choice are future market expectations in the region, lower labour costs, and favourable infrastructure. Also, the findings reveal that the variation of the relative importance of host country location factors according to industrial sector and nationality of the IJV foreign parent company cannot be found.*

**Keywords:** Thailand; Host Country Location Factor; Foreign Direct Investment; International Joint Ventures

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**19. A MULTI-ATTRIBUTE COMPARISON OF U.S. AND CHINESE E-TAIL WEBSITE DESIGN**

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Chiquan Guo, University of Texas-Pan American, Edinburg, Texas, USA

**ABSTRACT**

*In this study, 17 website design attributes identified by previous studies are used to compare e-tail (online retailing) websites from the U.S. and China. We linked these website design attributes to Hofstede's (1980) four cultural dimensions: individualism/collectivism, power distance, uncertainty avoidance, and masculinity/femininity. Based on a content analysis of 100 e-tail websites, 50 from the U.S. and 50 from China, we found that, due to cultural differences, U.S. and Chinese e-tail websites significantly differ in terms of website design attributes. Managerial implications are discussed to show how e-tail website design can be effective, taken into consideration cultural factors.*

**Keywords:** *Website Design, China, Online Retail, Web Security, Customer Service, Culture*

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