

ABSTRACTS**1. IMPACTS OF ORGANIZATIONAL LEARNING ON INNOVATION ORIENTATION AND FIRM EFFICIENCY: AN EMPIRICAL ASSESSMENT OF ACCOUNTING FIRMS IN THAILAND**

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ABSTRACT

How accounting firms have implemented and utilized the organizational learning concepts and capabilities to develop organizational efficiency, serve greater business value, achieve better performance, and gain outstanding competitiveness are very interesting. This study attempts to clearly understand and effectively assess the relationships among organizational learning, innovation orientation, and firm efficiency. With this study, we use the samples of accounting firms in Thailand. Four dimensions of organizational learning are chosen as independent variables, including commitment to learning, shared vision, open-mindedness, and intra-organizational knowledge sharing. Also, innovation orientation is a mediating effect of the relationships. The results show that shared vision, open-mindedness, and intra-organizational knowledge sharing have significant positive and direct effects on accounting firms' innovation orientation. Likewise, innovation orientation has an important relationship with firm efficiency. Surprisingly, all dimensions of organizational learning seemingly have no impact on firm efficiency. Accounting firms are likely to acquire these strategies of organizational learning through a mediator of innovation orientation to improve firm efficiency, serve superior customer value, promote better competitive advantages, encourage greater competitiveness, and achieve outstanding performance. Thus, theoretical and managerial contributions are systematically presented, and contributions and suggestions are provided for future research.

Keywords: *Organizational Learning, Commitment to Learning, Shared Vision, Open-Mindedness, Intra-Organizational Knowledge Sharing, Innovation Orientation, Firm Efficiency*

2. THE BIRTH ORDER ON EDUCATION OUTCOME AND EARNING IN ADULTS

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ABSTRACT

The education return has been a long issue in China for almost twenty years. However, although researchers universally agree that the education return in China is increasing, but the magnitude of education return is undetermined, partly because of the endogeneity problem associate with earning and education in the data. In this paper, we attempt to re-estimate the education level by using birth order as an instrumental variable, therefore to estimate the education return. Using the dataset Family and Household Dynamic Survey (FHDS) 2002, which is a supplement data set to China Longitudinal Healthy and Longevity Survey (CLHLS) 2002, we find strong evidence that large and statistically significant education favor for lower order children and against for higher order children associated with mother age and statistically significant education return favor for the higher order offspring and lower order offspring. By using birth order and the interaction of birth order and parents' education as instrumental variable, education return estimated under 2SLS model set-up turns out to be larger than estimates with traditional Mincer's equation, which might be downward biased due to omitted variables.

Keywords: *Birth order, Education Returns*

3. COST EFFECTIVENESS OF HIGH RISK AND POPULATION APPROACHES FOR PREVENTING CHD: A COMPARATIVE STUDY IN NEW BRUNSWICK, CANADA

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ABSTRACT

This paper uses management science methodology to compare the cost-effectiveness of two different approaches to preventing coronary heart disease in the province of New Brunswick, Canada. The general model utilized included realistic assumptions about implementation costs, effectiveness levels, budget constraints and implementation strategies. Integer linear programming methods were then used to examine the cost-effectiveness of the two approaches, as well as to compare them with a third "integrated" approach which combined elements of both approaches. The study concludes that under ideal circumstances, a population approach has greater potential to prevent CHD, and when costs were considered from a societal perspective, it is also the more cost-effective option. However, under more realistic outcome conditions we found that a high risk approach may be more effective, and when costs were considered from the perspective of the publicly funded health care system we found that there are conditions under which the high risk approach is more cost-effective. Our final conclusion is that an integrated approach is more cost-effective than a straight high risk approach under all conditions, and more cost-effective than a straight population approach in all but a few circumstances.

Keywords: Healthcare Management Science; Cost-Effectiveness Analysis; Integer Programming Applications

4. RELATIONSHIP QUALITY, PROFESSIONALISM, AND AUDIT QUALITY: AN EMPIRICAL STUDY OF AUDITORS IN THAILAND

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ABSTRACT

This study investigates the relationships among relationship quality, professionalism, and audit quality via competitive environments and regulation flexibility as moderators by using Thai auditors as the sample. The results reveal that relationship quality has a positive influence on professionalism and audit quality. Moreover, professionalism has a positive impact on audit quality and the competitive environments have negative moderating effect of the professionalism-audit quality relationships. However, the regulation flexibility is not a moderator of the professionalism-audit quality relationships. Contributions and suggestions for further research are also discussed.

Keywords: Relationship Quality, Professionalism, Audit Quality, Competitive Environments, Regulation Flexibility

5. A FUTURE RESEARCH AGENDA FOR MIXED-METHOD-DESIGNS IN BUSINESS RESEARCH

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ABSTRACT

The present article evaluates empirical mixed-method-designs regarding their possible application in business research and especially in the field of marketing. Today, complex and constantly changing customer behavior asks for alternative and flexible research methods capable of capturing 'real life consumption situations' appropriately. Mixed-method-designs incorporate both the combination of different methodologies (qualitative and quantitative) as well as different methods of data collection (e.g., classical questionnaire surveys and neuroimaging techniques). We propose a future research agenda incorporating more longitudinal studies based on mixed-method approaches. We call for an intensified multidisciplinary of innovative research methods in consumer behavior research. Furthermore, we propose three concrete examples of topical issues where mixed-method-designs could be successfully applied. Regarding methodology, the initial empirical results of the evaluation of the diary method as suitable longitudinal method for investigating the individual purchase decision-making process are discussed.

Keywords: *Mixed-Methods, Marketing Research, Decision-Making-Process, Diary Method, Neuroscience*

6. KNOWLEDGE vs. CERTIFICATION: WHICH IS THE PREMIER EMPHASIS FOR GEN Y BUSINESS STUDENTS?

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ABSTRACT

This paper explores the notion that Gen Y undergraduate business students can be divided into two distinct groups—those whose premier emphasis is seeking knowledge and those whose premier emphasis is seeking certification. The research used a survey instrument administered during the spring of 2008 to 167 business majors from all fields. A cluster analysis solution defined two distinct groups of business school students: knowledge-seekers and certification-seekers. The authors discuss behavioral, attitudinal, and demographic differences between the two groups and suggest pedagogical strategies for transforming certification-seekers into more committed knowledge-seekers.

Keywords: *Knowledge-Seekers, Certification-Seekers, Gen Y, Gen Y Students, School(s) of Business, Business Students, HBCU, Historically Black College/University, Cluster Analysis*

7. ROLES OF ORGANIZATIONAL CULTURE AND ENVIRONMENTAL CHARACTERISTICS IN EARNINGS QUALITY OF THAI SMEs

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ABSTRACT

This study aims at potentially investigating the relationships among organizational culture, environmental characteristics, and earnings quality. Here, small and medium-sized enterprises (SMEs) in the east region of Thailand are samples of the study. Organizational culture and environmental characteristics are the antecedents of SMEs' earnings quality. Also, environmental characteristics are positioned to have moderating effects of the organizational culture-earnings quality relationships. Organizational culture

includes customer focus, human resource practices, identification with the company, performance and behavior standards, corporate citizenship, and communication process and environmental characteristics consist of environmental munificence, environmental complexity, and environmental dynamism. Both independent variables are hypothesized to have positive relationships with earnings quality. Likewise, environmental characteristics are positioned to positively moderate the research relationships. The results of the study indicate that environmental characteristics have significant and positive associations with earnings quality and they definitely moderate the organizational culture-earnings quality relationships. Surprisingly, organizational culture is implicitly related to earnings quality. With along the results, potential discussion is efficiently implemented. Theoretical and practical implications are explicitly provided. Lastly, conclusion and suggestions and directions of the future research are described.

Keywords: *Small and Medium-Sized Enterprises, Organizational Culture, Environmental Characteristics, Earnings Quality*

8. FORECASTING AND MANAGING PROFITABILITY IN THE GULF STATES BANKING INDUSTRY

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ABSTRACT

This paper analyses trends and patterns in profitability in the six GCC (Gulf Cooperation Council Countries: UAE, Bahrain, Kuwait, Saudi Arabia, Oman and Qatar) using data of 78 banks spread over the years 2002 to 2006.

The twin objectives of this paper are: First to develop a model to forecast bank profits and profitability, which would be useful to investment analysts and portfolio managers. The second objective of the paper is to identify the critical factors influencing bank profitability in the GCC region, and examine whether they are different from factors identified by studies done on other regions. The paper argues that bank managements should pay particular attention to the critical factors identified in the study to improve profitability and to control the risk of failure.

A unique feature of the paper is use of cluster analysis to group the 78 banks into identical clusters prior to developing the forecasting model. The clustering technique also throws light on country (location) effects and size effects in GCC banking industry

Keywords: *Profitability; Bank Management; Panel Data, Fixed Effects Model, GCC*

9. GENDER BASED BANKING PSYCHOGRAPHICS: AN INDIAN EMPIRICAL STUDY

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ABSTRACT

The economic boom followed by a huge growth in banking and financial services sector has led to immense competition. With a population base of close to 1.1 billion and a large number of women getting better education and better jobs, has lead to increased income amongst the women population in India. It has become imperative for the banks to study women as an exclusive segment before targeting them with specific offerings. This study is a gender psychographic study of banking customers conducted in one of the leading states of India (Karnataka).

Keywords: *India, Gender, Psychographics, retail banking*

10. HUMAN RESOURCE DEVELOPMENT'S EVALUATION IN PUBLIC MANAGEMENT: LITHUANIAN CASE

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ABSTRACT

Human resource development (HRD) may safeguard efficiency as well as supporting it, insulating organisations from skills shortages by preparing employees for current and future jobs in private and public sectors. We see HRD in much the same way. Nearly everyone would agree that a definition of evaluation would be "the determination of the effectiveness of a training program" (Kirkpatrick, 1994). We know that evaluation is needed in order to improve future programs and to eliminate those programs, which are ineffective. In this paper authors introduce importance of human resource development evaluation in public sector and present results of empirical research based on Kirkpatrick's (1994) four levels model and provided in government institutions of Lithuania.

Keywords: Human Resource Development Evaluation, Public Management, Kirkpatrick's Four Levels Model, Lithuania

11. THE EFFECTS OF CULTURAL UNDERSTANDING AND FAMILY FRIENDLY PROGRAMS ON WOMEN'S DECISION TO PARTICIPATE TO LABOR FORCE

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ABSTRACT

The participation of women to the labor force is a major challenge for European Union and the EU candidate countries. 8 years after setting the goal of 60 % participation rate with Lisbon Strategy, European countries struggle to catch the necessary numbers. There might be three major factors that affect women's decision to work. These factors are labor shortage, the attitudes towards women in society and the policies implemented by both governments and business. This article focus mainly on these last two factors, as the statistics does not support the first one. The family friendly programs and their application in different European countries are researched. One can say that the legal regulations about family friendly program (governmental family friendly policies) do have a major effect of women decision to work. But they are not helpful to solve the problem by themselves. So, focusing just on these programs will be misleading for policy makers. In fact, women's role in the society, which one may also refer as culture, has a lot to do with the participation level of women to labor force. To reach the goal, policy makers have to come up with strategies to change these cultural attitudes towards women as well.

Keywords: Family-friendly programs, cultural understanding, employment rate, women's participation, European Union, labor force

12. PRESENT LEVEL OF EMPLOYERS' INVESTMENT IN EDUCATION AND PROFESSIONAL TRAINING FOR EMPLOYEES IN ROMANIAN MANUFACTURING INDUSTRY COMPANIES

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ABSTRACT

The educational and training policy is important for the formation and knowledge transmission and it represents an important factor for every nation's potential offer for innovation. Life long learning represents, on one hand, a determinant factor in the adaptation process of the business to market changes and, on the other hand, it contributes to the increase of peoples' chances to be employed. The

introduction of new technologies in economy imposes the need of improving the level of labor force qualification. The paper aims to analyze the present level of employer's investment in the employees' education and professional training.

Keywords: *professional training, employment, unemployment*

13. THE IMPACT OF EDUCATIONAL EXPERIENCE ON STUDENTS' SATISFACTION IN THE ROMANIAN HIGHER EDUCATION SYSTEM

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ABSTRACT

The factors influencing students' satisfaction and the impact of educational experience on this important facet of any educational system haven't been of strong interest in Romania until recent years, when efforts started to be directed towards this important aspect of research. During recent years, competition among higher education institutions in Romania also evolved from a very low one (almost absent) to a high leveled and increasing one nowadays. In this situation, identifying and properly managing key-factors of student satisfaction is extremely important both from the perspective of student loyalty and success in the student recruitment process. This research, carried out on a representative cluster of the Romanian students' community – the Faculty of Economics and Business Administration of the Babeş-Bolyai University of Cluj-Napoca – is meant to identify and analyze the important and influential dimensions of student satisfaction. By means of adequate marketing research instruments and statistical data analysis, the authors suggest management directions for the Romanian higher education system, in order to increase the satisfaction level of own students as core driver of their loyalty, as well as for any internationally oriented higher education institution who tries to recruit Romanian students.

Keywords: *Student Satisfaction; Higher Education; Educational Experience*

14. A STUDY ON RELATIONSHIP BETWEEN SUPPLY CHAIN STRUCTURE AND SCM ACTIVITIES: AN EMPIRICAL TEST IN KOREA

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ABSTRACT

Supply chain management is vital for securing competitive advantage and improving organizational performance in the global market as the shape of global competition is changing from company-based competition to supply chain competition. The purpose of this study is to confirm that there are distinct and separate categories of supply chain management (SCM) networks, and to define SCM into different dimensions of activities. The dimensions of activities were identified as organizational capacity; revitalization support; collaboration; appraisal and responsibility; and information system. For the network categorization, hierarchical cluster analysis was executed through factor analysis to confirm three distinct networks of supply chain structure. Finally, the study examines whether the different categories of network focuses on different SCM activities. Analytical results confirm that there is an average difference in SCM activity depending on supply chain structure.

Keywords: *Supply Chain Management (SCM), Supply chain structure, SCM activities*

15. CONSUMERS' INFLATION EXPECTATIONS IN ROMANIA

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ABSTRACT

In this paper the authors evaluate the evolution of consumers' inflation expectations for the next 12 months. We use the probability approach to obtain quantitative values for the inflation expectations using the qualitative results obtained from our survey. We carried out the survey during the time span Mars 2007 – February 2008.

Keywords: *inflation expectations, inflation targeting, probability approach, survey*

16. BUSINESS INTELLIGENCE FOR HOTELS' MANAGEMENT PERFORMANCE

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ABSTRACT

Business Intelligence (BI) is one of the latest developments of Decision Support Systems. It offers important tools for analyzing and presenting data to managers so they can make more informed decisions. Hotels store large quantities of operational data, generated by daily transactions, in operational databases. These databases contain detailed information whereas managers need aggregate, summary information in decision making process. Using Business Intelligence the data from separate source systems is loaded into a data warehouse through a process of extraction, transformation, and loading and data is transformed in useful information and knowledge. The main objective of this paper is to present the advantages of using Business Intelligence Systems in hotel's decision making activities. After a short literature review we will analyze the main components of a Business Intelligence System and we will identify the BI solutions for hospitality industry available on the global market and on the Romanian market. In the end we draw the conclusions from the information within the paper.

Keywords: *hospitality industry, Business Intelligence, Decision Support Systems, Property Management Systems*

17. A BLUEPRINT FOR REDUCING PATIENT HAND-OFF ERRORS

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ABSTRACT

Medical errors during patient hand-offs lead to a large number of adverse events. This paper describes the problem and recent efforts to reduce errors. A literature search identified some approaches to the problem which have resulted in limited error reduction. The blueprint detailed in this paper provides a systemic approach to error reduction, including required organizational changes and a protocol for reporting, collecting, and analysis of data on hand-off errors, and concludes with a section on steps required to implement the protocol.

Keywords: *Health Care Management; Health Care Quality; Error Reduction*

18. ICT ADOPTION MODEL OF CHINESE SMES

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ABSTRACT

Chinese SMEs have played an important role in stimulating economic growth, increasing employment, expanding exports and promoting science and technology innovations. In 2005 there were more than 10 million SMEs registered in the Industry and Commerce Department, accounting for 99 per cent of all registered corporations (UN Economic and Social Commission for Asia and Pacific; China Council for the Promotion of International Trade, 2006). Further development of the Chinese as well as of all modern economies is dependent on the speed and effectiveness of the implementation of ICT based solutions in businesses. While large companies have been quick to adopt ICT solutions and technologies, small and medium-sized enterprises (SMEs) have had more serious problems with the requirements and challenges of e-business.

A number of ICT, e-commerce adoption methodologies have been suggested through literature most of this research, has however, focused on developed countries where the structure of the economy is common. There are only few studies that shed some light on prescribing strategies of ICT adoption for SMEs in developing countries, especially China. Furthermore, despite the enormous attention given to encourage SMEs to adopt ICT there has been little systematic research into the factors influencing, enabling and inhibiting the adoption of ICT within SMEs.

In this article, author developed a model of ICT adoption of Chinese SMEs, founded on premises that the adoption and the use of ICT represent the fundamental source of competitiveness and the basis for firms' survival in the world market. By applying the Qualitative-Comparative Analysis (QCA) method and Boolean algebra, author proposed a model of necessary and sufficient factors for ICT adoption by SMEs in China.

Keywords: *adoption models, Boolean Algebra SMEs, case studies, ICT, qualitative comparative analysis (QCA)*
