

ABSTRACTS**1. DANCING WITH UP-STREAM DIRECTIVES IN THE SUPPLY CHAIN: SUPPLIERS' INNOVATION PERFORMANCE**

Ricarda B. Bouncken, Ernst-Moritz-Arndt University Greifswald, Germany

ABSTRACT

This study contributes to the innovation management literature by clarifying suppliers' innovation and performance antecedents in supply chains. Suppliers are highly important as they trigger innovations in supply chains. Suppliers have to cope with upstream directives which manufactures impose on them to improve the coordination of several suppliers' innovative modules to the product concept. This study of IT suppliers in Germany finds that suppliers increasingly encounter upstream directives in high uncertainty environments. Upstream directives promote radical innovation and business performance, yet negatively affect incremental innovations.

Keywords: *supply chain, business performance*

2. EFFECTS OF FINANCIAL ACCOUNTING INFORMATION AND NON-FINANCIAL ACCOUNTING INFORMATION REPORTS ON CORPORATE CREDIBILITY AND CORPORATE IMAGE OF LISTED FIRMS IN THAILAND

Ingorn Nachailit, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

This study extends research into whether Financial Accounting Information, Non-Financial Accounting Information Reports are related to value of the firm that is Corporate Credibility and Corporate Image. Also, considers the role of Strength of Board of Directors, Sophisticate of Change Management, Corporate Communication Efficiency, and Market Environment Volatility on that value creation of firm. We find that firms with greater Financial Accounting Information Reports, Non-Financial Accounting Information Reports, and Board of Directors has Strength are associated with significantly higher of Corporate Credibility. We also find evidence that greater Corporate Credibility and Sophisticate of Change Management, such that the effect of a high level of Corporate Image. Finally, we document that neither factor dominates the other in their associations, and that are Market Environment Volatility which influence to reduce in usefulness of Accounting Information Reports, and Corporate Communication can not influence to enhance the strong relationship between Corporate Credibility and Corporate Image.

Keywords: *Financial Accounting Information Reports, Non-Financial Accounting Information Reports, Corporate Credibility, Corporate Image, Strength of Board of Directors, Sophisticate of Change Management, Corporate Communication Efficiency, Market Environment Volatility*

3. FOUR DECADES OF CAPITAL MARKET RESEARCH

Carmen Giorgiana Bonaci, Babeş-Bolyai University, Cluj-Napoca, Romania
Dumitru Matis, Babeş-Bolyai University, Cluj-Napoca, Romania

ABSTRACT

Our paper provides an overview on what could be called “four decades of capital market research” from an accounting point of view. The chosen approach starts from identifying the necessity of capital market research, then finds the answer researchers gave to this need on the market, and classifies it accordingly. The evolution of capital market research is presented in the context of accounting theory developments. Our paper complements the extent literature on capital market research, acknowledging previous review studies performed in this field and completes it to date.

Keywords: *capital market research, efficient market hypothesis, event study, association study, accounting theory*

4. A REDESIGN METHOD FOR FLEXIBLE MIXED-PRODUCT LINES ADAPTED TO THE CHANGE OF THE PRODUCTION RATIO

Aritoshi Kimura, Kinki University, Higashihiroshima, Hiroshima, Japan
Tatsuo Matsutomi, Kinki University, Higashihiroshima, Hiroshima, Japan
Takashi Ohtani, Kinki University, Higashihiroshima, Hiroshima, Japan

ABSTRACT

There are some methods which prevent the decrease in the organizational efficiency because of the change in the production ratio in flexible mixed-product lines. Especially, when both the production ratio and the amount of production are changed, a part of the existing line might be changed. In this paper, we propose a redesign method which does not use a part of station or fix equipments in the existing line. We have proposed the Fissiparous Algorithm and already shown the effectiveness by designing the line of which has the condition to execute various production plans with different production ratios. We developed the Fissiparous Algorithm that newly adds formative genes and used it to redesign flexible mixed-product lines. The validity of this design method using the Fissiparous Algorithm is shown through solving several redesign problems of flexible mixed-product lines.

Keywords: *Fissiparous Algorithm, Design method, Flexible Manufacturing System, Flexible Mixed-product Line*

5. EFFECTIVE IMPLEMENTATION OF COMPUTERIZED ASSISTED AUDITING OF CPAs IN THAILAND: HOW DOES INFLUENCE AUDIT PERFORMANCE?

Aukkaradej Chaveerug, Mahasarakham University, Thailand
Phapruek Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

This research examines the relationship between Effective Implementation of Computerized Assisted Auditing on Audit Performance via the mediating influences of the Quality of Audit Decision Making, Error Detection, Value of Data Mining, Audit Cycle Reduction and Competent Audit Service. Professional Training, Information Technology (IT) Knowledge and Auditing Technological Experience are the antecedents of the Effectiveness Implementation of Computerized Assisted Auditing. Also, Technology

Change is the moderating variable in this research model. Data collection is done by sending the questionnaires to certified public accountants (CPAs) in Thailand; measurements of constructs both the validity and reliability use the Ordinary Least Squares (OLS) regression analysis to test the hypotheses relationship and estimate factors affecting the Audit Performance. The results show the Effective Implementation of Computerized Assisted Auditing has positive relationships with Audit Performance and is a positively significant on Quality of Audit Decision Making, Error Detection, Value of Data Mining and Audit Cycle Reduction. Professional Training, Information Technology Knowledge and Auditing Technological Experience have positive relationships with the Effective Computerized Assisted Auditing. Theoretical, managerial and research implications are also discussed.

Keywords: *Effective Implementation of Computerized Assisted Auditing; Audit Performance; Quality of Audit Decision Making, Error Detection, Value of Data Mining and Audit Cycle Reduction; Professional Training, Information Technology (IT) Knowledge, Auditing Technological Experience, Technology Change*

6. THE INNOVATION AND LEARNING SYSTEM FOR SMALL AND MEDIUM ENTERPRISES: A GOVERNANCE PERSPECTIVE

Fang-yi Chou, National Chengchi University, Taipei City, TAIWAN
Ben-chaung Wang, National United University, Miaoli County, TAIWAN

ABSTRACT

In the knowledge economy, innovation is a fundamental pillar for sustainable economic development. Facing the knowledge economy, small and medium enterprises have to develop the innovation capacity instantly in order to maintain the organizational existence. Given the resource constraints and limitations of SMEs, government should support them to improve the innovation capacity. In many countries, the main role of national or local policy, which aims to strengthen the innovation capacity of SMEs, is to foster interactive learning within the SMEs and within the region. After Peter Senge noted "the Fifth Discipline", learning has become an important concern for all organizations. This study finds it to be a possible pattern for SMEs to response to the knowledge economy, that is, to create an efficient and effective innovation and learning system by taking governance approach.

Keywords: *innovation, learning, small and medium enterprisers (SMEs), governance*

7. INVESTIGATION OF AUDIT REPORTS IN THE ROMANIAN LISTED ENTITIES

Adriana Tiron Tudor, Babeş Bolyai University, Cluj-Napoca, Cluj, Romania
Melinda Timea Fülöp, Babeş Bolyai University, Cluj-Napoca, Cluj, Romania
Andreea Cîrstea, Babeş Bolyai University, Cluj-Napoca, Cluj, Romania

ABSTRACT

In the study we analyzed the situation of entities listed in the first category on the Stock Exchange. Our research focuses mainly on financial auditors, namely on the Big Four auditors. We also have focused on auditors' opinion and if there is any influence on the auditor's opinion if it changes from one year to another. We were limited to first category because our study extends over several years, namely 2004, 2005, 2006 and 2007.

Keywords: *audit, report, opinion, listed companies*

8. ARGENTINE FINANCIAL CRISIS: LESSONS LEARNED

Syed A. Hyat, Central Connecticut State University, New Britain, CT, USA
Syed Afzal Hyat, New York City Department of Education, New York, USA

ABSTRACT

By 1999, Argentina was the darling of the international community. While other emerging markets were dissolving amidst crises, the Argentine economy was still going strong as a result of wide ranging economic reforms known collectively as the Convertibility Plan. The plan emphasized a fixed exchange rate that pegged the Argentine peso to the US dollar on a one-to-one basis. In addition, a number of steps were taken to promote liberalization, deregulation and privatization of the Argentine economy. The overarching goal was to integrate Argentina into the world economy by enhancing productivity and efficiency. After a decade of stellar growth and progress, this goal had been largely realized and Argentina seemed on a stable and sustainable path of economic growth. Yet, this miracle economy collapsed into default by late 2001. To what extent did the IMF exacerbate the crisis, if at all? What other reasons were there for the collapse? What lessons can be learned from this crisis? This paper examines these questions.

Keywords: Argentina, IMF, Financial Crisis, Fixed Exchange Rate, Optimal Currency Area

9. CHANGE READINESS AND PERFORMANCE OF HEALTH CARE SERVICE BUSINESS IN THAILAND: MEDIATOR ROLE OF SERVICE EXCELLENCE, RESOURCE EXPLOITATION AND BUSINESS COMPETITIVENESS

Sirinthon Korbangyang, Mahasarakham University, Thailand
Phapruek Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

Business are confronting with continuous change. The success of business is base on change readiness to prepare for change. It is important to sustain competitive advantage and improving organizational performance. The purpose of this research is to examine the relationship between Change readiness and its consequence; Service excellence, Resource exploitation and business competitiveness that affects organizational performance through customer value added. External communication and Customer uncertainty are moderators, data collected from 195 health care service businesses in Thailand. The results indicate that overall, change readiness have positive association with Service excellence, Resource exploitation and Business competitiveness. Furthermore, Service excellence and Business competitiveness have positive impact on organizational performance via customer value added. Of the two moderators, External communication was positively moderating with Resource exploitation and Customer value added. But Customer uncertainty was not moderator. Contributions and suggestions are provided for future research.

Keywords: Change readiness; Service excellence; Resource exploitation; Business competitiveness; customer value added; performance; External communication; Customer uncertainty

10. ENVIRONMENTAL PERFORMANCE VERSUS ECONOMIC PERFORMANCE

Ionel A. Ienciu, Babes-Bolyai University, Cluj Napoca, Romania

ABSTRACT

The study contains a theoretical examination of the relationship between the environmental and economic performance of firms. The objective of the present study is to improve the understanding of the firm-level relationship between environmental performance and economic performance. The main research question is what determines environmental profit. Some argue that improved environmental performance hurts economic performance; others maintain that improved environmental performance promotes economic performance. Our study shows that the correct question is not whether, but when improved environmental performance results in improved economic performance and thus in so called win-win situations.

Keywords: *environment profit, environment performance, economic performance, factors, win-win situations*

11. PSYCHO-SOCIAL IMPACT OF MORTGAGE FORECLOSURE

Maudry Beverley Lashley, Medgar Evers College, CUNY, New York, USA
Agatha E. Jeffers, Montclair State University, New Jersey, USA
Danné E. Davis, Montclair State University, New Jersey, USA

ABSTRACT

The current mortgage foreclosures and the economic downturn in the United States are having devastating consequences on individuals and families, including widespread distress. This fiscal distress has raised numerous questions regarding the effectiveness of the psychological and social systems along with existing measures to address the stresses on individuals and families. Given the pervasive mortgage foreclosures, it is imperative that current psychological and social measures in place to assist families during times of crisis be re-evaluated for their effectiveness, and if necessary, adjusted. It is possible that early warning signs of trouble and the associated negative psychological impact on individuals and families could be identified. In this manner, it may be possible to circumvent some of the potentially devastating impact on individuals and families. In this paper, we identify several factors that have led to the widespread mortgage foreclosures in the United States. We note the psychological and social impact of the mortgage crisis on the U.S. family system, and examine the impact of stressors associated with foreclosure on various members of the family. Further, we present family coping strategies, and also discuss various psychosocial interventions, potential treatments and measures available for relief. We end the paper with lessons learned from the current economic crisis and offer recommendations to individuals and families to assist in avoiding psychosocial stresses emanating by fiscal downturns in the future.

Keywords: *Mortgage, default, foreclosure; psychological and social stresses; trauma; modes of interventions; coping mechanisms*

12. DISCRIMINATORY QUESTIONS ON JOB APPLICATION FORMS (A SURVEY AMONG THE TOP 500 INDUSTRIAL ENTERPRISES IN TURKEY)

Tekin Akgeyik, Istanbul University, Istanbul, Turkey

ABSTRACT

Work discrimination is unfair and negative treatment of employees or job applicants based on personal attributes that are irrelevant to job performance. Several studies have revealed that non-work related information is directly or indirectly requested by the job application forms or in the interviews from the applicants extensively during the hiring stage, which creates a potential ground for discrimination. The purpose of this paper is to present the main findings on the prevalence and characteristics of discriminatory questions on the job application forms from a survey among the top 500 industrial enterprises in Turkey, which was undertaken between November 2007 and June 2008. In brief, the present study yielded several main findings. The findings point out that the application forms contain at least two discriminatory questions, with the average being 9.1 per form. As predicted, the results of statistical analysis indicate that international companies compared to national firm ask significantly less discriminatory questions. However, somewhat surprisingly, companies with HR department have significantly more questions on their forms than companies without HR department.

Keywords: *Work Discrimination, Discriminatory Questions, Job Application Forms, Turkey*

13. MULTIPLE INTELLIGENCE AMONG UNIVERSITY STUDENTS - A STUDY

M. Sulochana, Osmania University, Hyderabad, A.P., India
T. Krishna kumar, Osmania University, Hyderabad, A.P., India
Jayasimha, Osmania University, Hyderabad, A.P., India

ABSTRACT

Recently, the traditional assessment of intelligence has been challenged extensively and the new insights of research on intelligence cautioned educators about the failure of IQ tests and Entrance Tests in portraying the complete intelligence and in predicting the achievement of future career and the fulfillment of life. Among the research studies on intelligence, Harvard University Professor Howard Gardner's Theory of Multiple Intelligences (MI) deserves special mention. He (1983) constructed seven components of intelligence, including linguistic ability, musical ability, logical-mathematical ability, bodily kinesthetic ability, spatial ability, interpersonal ability, and intrapersonal ability. According to him, assessment of an individual's multiple intelligences can foster learning and problem-solving styles leading to great success of students at large and can help in constructing teaching and curriculum development strategies. This paper addresses the meaning and application of Multiple Intelligences Theory in Osmania University, by employing a questionnaire developed by Alistair Smith, 'Accelerated Learning Training and Education', to 169 university students. The purpose of this paper is to empirically test whether there is any relationship between students' personal profile like gender, parental income, student's nationality and medium of instruction and the various dimensions of Multiple Intelligence, as propounded by Howard Gardner. The study indicated that there is no association between the gender, parental income, student's nationality & medium of instruction and the Multiple Intelligence; whereas considerable amount of association is found between age, religious background, geographical background & number of siblings and the Multiple Intelligence. The study assumes importance in the wake of Educational Reforms, the University is launching on a large scale. The present study brings out a need for a further research on whether by cultivating a broad range of intelligences, based on the personal profiles of individual students and by framing individualized (Customized) curriculum, students would become adaptable to the environmental demands and pressures of the college environment; and whether investing in the building and developing of personal characteristics or profiles of students, their MI can be improved leading to leadership

effectiveness, both on campus and in the future, and in the career development process, promoting a successful transition from college into the workplace.

Keywords: *Multiple Intelligence, logical-mathematical ability, interpersonal, intrapersonal, musical ability, bodily kinesthetic, linguistic ability, religious background,*

14. ENTRY MODE STRATEGIES OF INTERNATIONAL RETAILERS: A CONCEPTUAL FRAMEWORK AND RESEARCH PROPOSITIONS

Ikechi Ekeledo, Montclair State University, Montclair, New Jersey, USA
C. Jayachandran, Montclair State University, Montclair, New Jersey, USA

ABSTRACT

This article presents a theory-based conceptual framework for analyzing, explaining and predicting entry mode choice of international retailers. Using an eclectic model based on the resource-based view and the institutional theory, the framework identifies firm-specific variables and environmental factors that influence entry mode strategies of retailers. The model also highlights the important role of retail classification in entry mode choice. It explains why retailing deserves a special treatment in foreign market entry strategies.

Keywords: *entry modes, retailer, international expansion, foreign market entry*
