
ABSTRACTS
1. MICROCREDIT FOR POVERTY ALLEVIATION AND FOSTERING ENVIRONMENTALLY SUSTAINABLE DEVELOPMENT: A REVIEW OF AFRICAN CASE STUDIES

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ABSTRACT

With the hastening of the global poverty crisis and the absence of an adequate social safety net for those marginalized and vulnerable sections of society in the less developed countries, a number of researchers have moved beyond the relentless pursuit of short-term toward long-term anti-poverty, environmentally sustainable paradigms to assist chronically poor sectors of society. Though a remarkably polarizing issue, in the last three decades microcredit programs have been made available to the chronically poor as a viable option to involve them in the formal economic sector. It is assumed that the disadvantaged groups will become productive members of society if they involve themselves in small businesses that may contribute to powerful changes within their lives. Based on anecdotal assessment of the impact of microcredit as a financial instrument, the United Nations declared 2005 as the International Year of Microcredit. Realizing that chronically poor people merit the greatest international attention, using the year 1990 as a baseline, the United Nations has advocated the reduction of both extreme poverty and hunger by half or more by the year 2015, those whose income is below US \$1 per person/day.

A review of the existing literature which has burgeoned over the past decades indicates that it would be an over exaggeration to claim that microcredit programs have significantly helped to lift the poor out of poverty. The existing microcredit programs seem to be focusing on borrowers living above the poverty line rather than on the hard core poor. Based on few analyzed empirical case studies, it can be ascertained that the microcredit programs in Africa may not be effective in achieving sustainable development unless the projects are based on longitudinal studies that could: a) systematically address the cause of poverty, b) identify the poverty segments of the population, c) pay special attention to raising the awareness of the chronically poor, and d) train the participants to specialize in environmentally- sensitive new business ventures.

Keywords: *Microcredit, Poverty, Poverty alleviation, Environmentally sustainable development, Environmentally sensitive business ventures, Micro-enterprise, Poverty Index*

2. THE INFLUENCE OF ENTREPRENEURIAL BRANDING ON ENTREPRENEURIAL/GROWTH ORIENTATIONS: AN EMPIRICAL STUDY IN THE AUSTRIAN TOURISM INDUSTRY

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ABSTRACT

Small businesses in the tourism industry are often interpreted as non-growth or non-entrepreneurial enterprises. This article uses the concepts of entrepreneurial orientation (EO) and branding orientation (BO) paper to assess tourism entrepreneurs' perception of their entrepreneurial and brand oriented activities in order to gain more insight into the relationship of EO and BO in tourism enterprises. A survey of 60 four-to-five star hotel entrepreneurs was carried out in Alpine tourism destinations to reveal the entrepreneurial and BOs and their correlation with each other. It could be shown that the increase of BO positively influences the entrepreneurial or growth orientation of a hotel owner. The study points out that these hoteliers describe themselves as entrepreneurially- and branding-oriented. These orientations as well as the BO of the employees are two of the main factors of EO and BO.

Keywords: *Entrepreneurial orientation, BO, hotel, Alpine tourism, Austria.*

3. AUDIT COMMITTEE EFFECTIVENESS AND FIRM CREDIBILITY: AN EMPIRICAL INVESTIGATION OF THAI-LISTED FIRMS

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ABSTRACT

The study investigates the effectiveness of audit committee in terms of the firm credibility. Specifically, it examines the relationship between audit committee effectiveness and financial reporting quality, corporate governance success, external audit efficiency of Thai-listed firms. Moreover, this study tests the influence three antecedences as corporate board accountability, audit committee competency and regulator encouragement support to audit committee effectiveness. This study focuses on the audit committee effectiveness comprise five dimensions as 1) Financial reporting preparation reliability 2) Internal audit effectiveness 3) Business risk management efficiency 4) Regulation practices achievement and 5) Independence auditing process. Sampling frames are Thai-listed firms and data collecting is by the questionnaire mail survey with which 146 from 524 firms are usable responses making 27.87 percent. Regression statistic technique is used for analyzing. The results indicate audit committee effectiveness is significantly positive related to firm credibility, financial reporting quality, corporate governance success and external audit efficiency. Moreover, the results show a significant positive relationship among corporate governance success, external audit efficiency and firm credibility. Surprisingly, the financial reporting quality reveals no significant positively firm credibility. Additionally, all three antecedences support to audit committee effectiveness. Potential discussion is competently implemented in the study. Research implication, future research directions and conclusion will be presented.

Keywords: Audit committee, Audit Committee Effectiveness, Firm Credibility, Financial Reporting Quality, Corporate Governance, External Audit Efficiency, Corporate Board Accountability, Audit Committee Competency, Regulator Encouragement, Professional Management Orientation

4. EXPLORING TURNOVER AMONG MIDDLE MANAGERS IN A NON-WESTERN CONTEXT

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ABSTRACT

This paper explores the drivers of turnover intention among middle managers in a non-western context. A quantitative research design was adopted. Over 100 middle managers completed survey questionnaires. The study variables were turnover intention, Perceived Organizational Support (POS), management style, organizational commitment, satisfaction with pay and benefits, and turnover culture.

We found that demographic variables (tenure and gender) were not associated with turnover intention. Pay and organizational commitment were associated with turnover intention. Turnover culture was not associated with turnover intention in this study. POS and the Management Style of the boss had the strongest relationship with turnover intention. The results suggest that caring is what counts most in the Nigerian context. Differences between these findings and findings in other cultural contexts are examined.

The inclusion of multiple explanatory variables enabled us estimate the relative importance of each of the variables in explaining turnover intention. We found that POS and management style were better predictors of turnover intention than organizational commitment. The sample was taken from a relatively under researched-group; middle managers in Nigeria.

Keywords: turnover intention, collectivist society, management style, perceived organizational support, organizational commitment, middle managers

5. EXTENDING THE LIFE EVENT CYCLE TO RELATIONSHIP MARKETING: NEW IMPLICATIONS FOR PRODUCTS AND SERVICES

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ABSTRACT

“Relationship marketing,” i.e. a company building and maintaining a long-term relationship to its customers, has established itself as an important economic goal in current research and everyday business. The following will present an internationally (still) seldom-regarded management tool that follows the relationship marketing approach and focuses on the analysis and management of both quantitative and qualitative changes in customer requirements over time. The usefulness of this approach will be made clear via a variety of examples from everyday business life, and it will also be shown which specific management opportunities emerge for products and services.

Key words: Life cycle, Relationship marketing, Segmentation

6. PREDICTABILITY OF THE SAUDI ARABIAN MARKET

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ABSTRACT

Seasonality effect in the Saudi Arabian stock market is examined from January 2003 to December 2007. By using three different statistical methodologies, this study suggests the existence of seasonality in stock returns in Saudi Arabian stock market, both daily and monthly data and, as a consequence, this finding negates the weak form of the EMH and implies market inefficiency. The current empirical findings on the mean returns in Saudi Arabian stock market could be useful in designing trading strategies and drawing investment decisions in contrast to obtain abnormal profit. However Non-parametric tests (Kruskal-Wallis tests) fail to confirm any seasonality variation in both daily and monthly whereas researcher suggests seasonality variation the seasonal index and (OLS) method.

Keywords: Saudi Arabian stock market, seasonality, EMH, Kruskal-Wallis tests, seasonal index.

7. STUDY CONCERNING THE LEVEL OF CLOSENESS BETWEEN THE ROMANIAN PUBLIC ACCOUNTING SYSTEM AND IPSAS REFERENTIAL

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ABSTRACT

Under the circumstances in which the efficient use of the financial resources by all the Romanian public institutions becomes a compulsory goal reorganizing the accounting system cannot be avoided. The normative support of these changes should clearly specify the steps of the process, the content and its outcome. The originality of the study consists in the multidimensional approach of the development phase of the Romanian public accounting system. Starting from the measuring of the intensity of the legislative changes in different historical periods, we next analysed their meaning, having as point of reference the IPSAS. Therefore we established an assessment of the stability and coherence of the Romanian public accounting system on the one hand and on the other hand an analysis of its final phase, namely the implementation of accrual accounting. The research contributes to the process of deepening the knowledge through the retrospective character imposed by the realized normative research and through the prospective character of the empirical research by using the well-known techniques of the empirical studies of collecting and analysing data. The study's conclusion suggests that there are differences between the declared intentions at the beginning of the process, such as implementing the accrual accounting having as

a support the IPSAS and its effective implications. This raises questions about the juxtaposition that should exist between the regulations of the normative system and the forming of the accounting system within the Romanian public institutions.

The usefulness of the study can be appreciated both at international and national level. At international level, it is important to know, especially by the bodies empowered to issue accounting regulations, the way in which emerging countries succeed in acquiring them through direct or indirect taking on condition that the process of harmonization and convergence is of major interest. At national level, the study can be useful to a large category of users, namely: the bodies empowered to issue normative documents will be able to identify which were the main gaps in forming a coherent transition process necessary for implementing successfully a new public accounting system and will also be able to extrapolate them to other similar situations characteristic to the accounting system of economic entities, to banking and insurance systems and others; the effective user of the legislative regulations, who by involving in the process of public debate of the normative documents will be able to influence their content through pertinent suggestions concerning their content, quality and novelty; the public who can have an idea about the way in which its representatives in Parliament and Government get involved in creating a correct, coherent and efficient public accounting system in due time and with low costs.

Keywords: Accrual basis, Cash basis, IPSAS, Normative system, Public institutions, Romania

8. THE EFFICACY OF ALTERNATIVE DECISION RULES FOR HIGHLY PERISHABLE CONSUMER GOODS

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ABSTRACT

A major challenge facing decision makers responsible for the physical distribution of highly perishable consumer goods is to develop decision rules that balance the costs associated with (1) lost demand when too few units are provided at retail outlets, and (2) excessive outdating when products ends their useful lives before being purchased at retail outlets. This challenge is further complicated because distribution personnel are commonly required to make restocking decisions several times each day. We have investigated the practical limitations associated with allocating much time or effort to any single restocking decision. Our results suggest that simple decision rules should be adopted which attempt to balance the total costs associated with (1) shortages and (2) outdating.

Keywords: Alternative Decision Rules, Performance of a Highly Perishable Consumer Goods Distribution System, Large Baking Companies

9. ASSESMENT OF THE INFORMATION SOCIETY AND DIGITAL DIVIDE IN THE WORLD, COMPARATIVE ANALYSIS OF TURKEY WITH EUROPEAN UNION MEMBERS

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ABSTRACT

This paper presents a framework for describing and assessing the information society and digital divide in the world and comparing the ICT (Information and Communication Technologies) Development Index values of Turkey with European Union members. ITU (Information Telecommunication Union) developed a single index to track the digital divide and measure countries' progress towards becoming information societies. This index captures the level of advancement of ICTs in 154 countries worldwide and compares progress made between 2002 and 2007. There are eleven sub indicators and three main indicators which are ICT Access, ICT Use and ICT Skills. In this study, ICT development index (IDI) which is developed by

ITU Organization will be used to compare the country's' progress and digital divide. In this paper: following questions will be examined and findings will be discussed by using global ICT Development Index values.

1. *Is Information Society developing in the World and Europe Union and Turkey from 2002 to 2007?*
2. *Is there digital divide in the world, between regions, continents and among European countries regions? Is it widening?*
3. *What is Turkey's scores in terms of ICT development index? Is the development of Turkey sufficient compared with EU members and EU candidate countries?*

At the end of this study, the results of data analysis will be discussed and Turkey's place in the World will be ranked and determined. Data is provided from ITU sources as a secondary data and Descriptive and Inferential Statistics are used to analyze the data. ANOVA test is applied to measure the digital divide for regions of the world, continents and regions of the EU members. t test is applied to analyze differences between Turkey and each of sample of World , EU members, EU Candidate countries.

Keywords: Information Society, Digital Divide, ICT, European Union, Turkey.

10. INVESTIGATING RISK-RETURN PROFILE OF GRADUATES: A CORPORATE ACCOUNTABILITY AND SOCIAL RESPONSIBILITY PERSPECTIVE

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ABSTRACT

Critical thinking and acting with a certain sense of acumen are the fundamental objectives of higher educational institutions. However, a return on investment in education is always measured in terms of quantifiable economic costs and economic benefits. In assessing and evaluating the performance and the achievements of graduates in society, not all that is counted really counts and all that really counts may not have been counted. Graduates are best equipped when they are in a position to seek clarity, accuracy, precision, relevance, depth, breadth, logic, significance and above all, acting with fairness, and displaying responsibility and accountability. Factoring axiological issues into a risk return profile becomes important today when there is a risk of confusing quantity of higher education with quality of higher education. Conventional corporate financial returns do not capture the social and environmental costs and benefits of higher education.

A major precursor to the enhanced professional recognition of higher education is the belief that students will choose to act in a manner beneficial to the community in which and for which they function. For students to maintain or enhance their moral and ethical identity, the broader community must perceive graduates as making choices that are aligned with the economic and social obligations expected of them

Should students, in their discharge of their duties, do not have self- directed principled reasoning capabilities, the consequences are that they will be less resistant to outside pressures or socialization strategies. Persistent absence of viable economic, social and political opportunities to improve one's life can lead to significant out-migration of the young generation in search of better opportunities for both education and employment. Social inequality accompanies corruption which undermines social cohesion. The poorer sections of society are the ones that can least afford corruption and they are the ones that bear the greatest burden of corrupt practices.

This phenomenological study considers the risk-return profile of graduates within a corporate social responsibility perspective. The findings of this study are precursors for a major empirical study into risks and returns along social, psychological, political and economic dimensions to be conducted in the Gulf Countries.

Keyword: Risk, returns, education, corruption, social capital, human capital, cultural capital

11. ATTITUDES AND NORMATIVE PRESSURE: A SOCIAL FACTORS INTERDEPENDENCY MODEL

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ABSTRACT

This paper extends the Technology Acceptance Model, which has been widely studied in IS research, to include a normative explanation of new communication technology use. This study proposes that both perceived attitudes toward the medium as well as perceptions of normative pressure will be determinants of new communication media use. This paper also posits that perceptions of medium attributes and the normative component in the model are interdependent. The purpose of this study is to examine: How well the proposed model explains new media use 2. The interdependency of perceptions of medium attributes and normative perceptions 3. And, the generalizability of the model to two new media, electronic mail and voice mail. The data were collected from 202 users of electronic mail and voice mail in two large organizations and analyzed using structural equation modeling with latent constructs.

The results of the LISREL analysis suggest that the proposed model provides a good fit to the data, indicating that a better understanding of new media use can be attained by extending the TAM to include social determinants of new media use. In our models, social factors provide a consistently more powerful explanation of new media use than either perceived usefulness or ease of use. Second, our results indicate that perceived medium attributes and social pressure are intertwined to some extent. Third, the model proposed provides a good fit to both the electronic mail and voice mail data. Slight differences between the two models warrant future research. The results of this study provide insight to both practitioners and researchers of communication technology and provide promising avenues for future research.

Keywords: Technology Acceptance Model, Social Influence, Technology Use, Communication Media

12. META-ANALYSIS OF INCIDENTAL ADVERTISING AND CONSUMER CHOICE

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ABSTRACT

In this work, we present evidence from research in both marketing and social psychology that supports the notion that incidental brand exposure can affect consumer behavior. The objective of this study is to synthesize from literature the effects of incidental advertising on consumer behavior. To help all researchers to increase efficiency for this kind of advertising we lead a meta-analysis. For this meta-analysis, all available preschool and early elementary school incidental advertising studies were reviewed. The practical and theoretical implications of these findings are discussed.

Keywords: Incidental advertising; implicit memory; Brand choice; Meta-analysis.

13. THE SIMILITUDE AND DISIMILITUDE OF OECD, ROMANIAN AND GERMAN CORPORATE GOVERNANCE CODES

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ABSTRACT

In this study we analyzed the degree of similitude and dissimilitude of the corporate governance codes between OECD, Romanian code and German code. Our research focuses mainly on the analysis of the

corporate governance code, following the detailed structure of the codes. When analysing codes we used a comparative method to study different approaches of the concepts specific to the chosen research area, various theories of corporate governance and various codes of international corporate governance. With these findings, we wanted to verify if there was a similarity between the OECD Principles and the national regulations. At national level we summarized the Code of the Corporate Governance of Bucharest Stock Exchange for Romania and Deutsches Corporate Governance Kodex posted publicly on the Stock Exchange in Frankfurt for Germany. The purpose of our comparative study of the two corporate governance codes posted publicly on the stock exchange is the first step in our detailed analysis of the corporate governance for the two countries.

Keywords: *corporate governance, similarity, dissimilitudine, Jaccard's coefficient, audit, code*

14. WEB SITES FOR E-BANKING: A STUDY OF WEB SITES PERFORMANCE IN MALAYSIA

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ABSTRACT

The main objective of this research is to study the performance of Web site used by commercial banks in Malaysia for E-banking. The study of Web site performance mainly focuses on two aspects, speed and problems of Web site. The analysis of Web sites is based on free Web site performance tool and Web page speed analysis online, Web Page Analyser 0.961. The study found that download time of local commercial banks' Web site is between less than 0.01 (T1) and 245.30 seconds (14.4K). This study has identified eight major problems: TOTAL OBJECTS, TOTAL IMAGES, TOTAL SIZE, IMAGES SIZE, MULTIM SIZE, SCRIPT SIZE, HTML SIZE and CSS SIZE. Finally, the overall of performance satisfaction level is at 60%.

Keywords: *E-banking; Web site; Commercial bank.*

15. MACROECONOMIC THEORY AND THE GLOBAL ECONOMIC RECESSION

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ABSTRACT

This paper examines the nature of the 'convergence of vision' said to have existed within mainstream macroeconomics prior to the current global recession, and which has been the subject of strong criticism in recent times from Nobel Laureates such as Krugman, Akerlof and Solow. The nature of a proposed 'Keynesian revival' is also examined, and it is concluded that while the required changes in theoretical content and methodological perspective are substantial, the most significant obstacle to be overcome is to be found in what Keynes had referred to as the 'metaphysical principles' upon which laissez faire has been founded.

Keywords: *Macroeconomic Policy, Macroeconomic Theory, Keynesian Economics*

16. CAUSES OF POOR PERFORMANCE OF COOPERATIVE UNIONS IN TANZANIA

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ABSTRACT

The performance of cooperative unions in Tanzania has been dwindling and diluted significantly between 1976 and now. This paper made an attempt to identify the causes for poor performance of cooperative unions in Tanzania on the basis of perceptions of selected beneficiaries and functionaries in terms of certain core identified parameters. The study concludes that the managements of cooperative unions failed in strategic management, competitive strategy, Service delivery, meeting of member's needs,

marketing of produce and provision of infrastructure. Even in the case of other factors viz input supply, debt repayment, member empowerment, and procuring higher price though it appears that some efforts are put in by the managements but the reality appears that no specific strategies are designed in these areas as the contacts between beneficiaries and functionaries for various purposes such availing loan facility, selling of produce, recovery of loans made them to get some information which benefited them. The situation can be tackled appropriately if government involves with some bail out programme and design of concise deliberate plan of action to imbibe the spirit of cooperation among all the beneficiaries and functionaries.

Keywords: Performance, Cooperative unions, Tanzania

17. MEASURING THE CONVERGENCE DEGREE BETWEEN ACCOUNTING AND VALUATION STANDARDS: CASE STUDY ON INTANGIBLE ASSETS

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ABSTRACT

This research measures the convergence between fair value accounting and valuation regulations in the case of intangible assets. In this respect, it analyzes through an empirical approach the accounting and valuation rules and the determinant factors of the similarities or dissimilarities between them. It brings forward three areas of analysis with normative and practical significance. The findings indicate a moderate convergence degree between the accounting and valuation regulations. The major causes for this dissimilarity appear to be the conceptual outlook and disclosure requirements, while for valuation treatment there seems to be a very high degree of similarity. The recommendations of this study to the two standard setters may trigger a growth of the users' confidence in the valuations based on IVS, more clearly determined and more consistently described and disclosed, as well as to the improvement of the usefulness of financial reporting by reducing information asymmetry.

Keywords: valuation for financial reporting, IVS, IFRS, correlation degree, intangible assets

18. THE IMPORTANT OF DECISION MAKING IN SCM ON INTERNATIONAL BUSINESS PERFORMANCE

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ABSTRACT

This article is the important of decision making in supply chain management (SCM) on international business performance. The objective examines relationship among the important of decision making in SCM, effective implementation of export marketing strategy as mediator, munificence environment as moderator, and international business performance. A conceptual model and Propositions are provided on how managers in different decision making in SCM on international business performance under munificence environment. Contributions are also discussed.

Keywords: Decision making, Supply chain management, effective implementation of export marketing strategy, and international business performance

19. AUSTRALIA'S GLOBAL TRADE POTENTIAL: EVIDENCE FROM THE GRAVITY MODEL ANALYSIS

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ABSTRACT

This paper attempts to investigate trade potential for Australia using the augmented gravity models and cross section data of 50 countries. Ordinary Least Square (OLS) has been used as an estimation technique for 2001 and 2005 data. The estimated coefficients from the gravity models are then used to predict Australia's trade potential. Our results reveal that Australia's bilateral trade is affected positively by economic size, per capita GDP, openness and common language, and negatively by the distance between the trading partners. The estimated results also show that Australia has tremendous trade potential with Singapore, Argentina, the Russian Federation, Portugal, Greece, Chile, the Philippines, Norway, Brazil and Bangladesh.

Keywords: Gravity model, Cross-section data, Australia, Trade potential.

20. MANAGERIAL INCENTIVES BEHIND FIXED ASSET REVALUATIONS: EVIDENCE FROM NEW ZEALAND FIRMS

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ABSTRACT

This study investigates the underlying management incentives of the upward fixed asset revaluation behaviour of New Zealand listed companies over the period 1999 to 2003. Prior research conducted in Australia (e.g. Whittred and Chan, 1992; Brown et al., 1992) and the U.K. (e.g. Lin and Peasnell, 2000a and 2000b) provided empirical evidence that upward fixed asset revaluation decisions were used to reduce contracting costs, political costs and information asymmetry. This study provides evidence to support the findings of earlier research with regard to the political costs only. That is, larger firms are found to be more likely to revalue their assets in order to mitigate political costs. In addition, this study finds that most revaluation activities of New Zealand companies were conducted regularly by independent valuers. It also finds that some companies choose to disclose current values of fixed assets in notes to their accounts rather than recognising them in their financial statements. It is argued that a perceived benefit of disclosing rather than recognising these current values is a more conservative and, therefore, more credible balance sheet (Cotter, 1999).

Keywords: Fixed assets; Revaluation; Leverage; Political costs; Information asymmetry

21. CORPORATE GOVERNANCE IN ROMANIAN BANKING SYSTEM: DOES BOARD OF DIRECTORS' CHARACTERISTICS INFLUENCE BANKS' BUSINESS STRATEGY

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ABSTRACT

The purpose of our empirical study is to investigate the relationship between the board of directors and their business strategy as far as net interest income is concerned in the Romanian banking system. In order to reach to a conclusion, we select a sample of credit institutions that are running their activities in our country, basing on the information available on their web-sites. The research methodology is based on econometric analysis using various statistical tools (descriptive statistic, correlations and regressions). To reach to a conclusion, we tried to identify possible correlations between several characteristics of banks' boards of directors and their preference for classical activities. In the end, we concluded our study by creating a function of regression to express the influence of each considered factor over the net interest income.

The results of the performed analysis show that three of the four considered characteristics of banks' boards of directors have a positive significant influence over banks' business strategy. Thus, banks with board of foreign directors, which are not all independent and where the majority members are male proved to be more traditional as regards the source of incomes. The size of the board has proved to have no influence in this respect. The paper has some limitations, too, because there might be other factors closely related to the board of banks that were not analyzed in this study and might also be behind the positive empirical association established between the board of directors and their classical/non-traditional orientation.

Keywords: *Corporate governance, Board of directors, Interest margin, Classical business strategy, Romanian banking system*

22. ERP IMPLEMENTATION APPROACH IN DEFENDER ORGANIZATIONS: AN EMPIRICAL STUDY

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ABSTRACT

In this paper we give a framework that suggests ERP implementation approach in organizations. In this study we found that 17 "Defender" organizations in our sample (Miles and Snow, 1978) used "Big Bang" approach to ERP implementation. This is in line with the theoretical prediction (Uma Nair, 2010).

Keywords: *ERP implementation Approach, Types of Organizations, Defenders and Prospectors*

23. SUSTAINABILITY REPORTING OF SMALL AND MEDIUM-SIZED BUSINESSES IN THE ELECTRICITY DISTRIBUTION INDUSTRY IN AUSTRALIA

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ABSTRACT

This paper examines the sustainability reporting in small and medium-sized businesses in the electricity distribution industry in Australia and explores the possibility of establishing an alliance between the government, the industry and the companies. The result of investigation shows that the percentage of companies producing sustainability reports is low, indicating the need for more assistance and encouragement to these companies in reporting through the established alliance.

Keywords: *sustainability reporting, environmental management*
