
ABSTRACTS**1. AUDIT PROFESSIONALISM, AUDIT INDEPENDENCE AND AUDIT EFFECTIVENESS OF CPAs IN THAILAND**

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ABSTRACT

The purpose of this study is to investigate the influences of audit professionalism and audit independence on audit effectiveness of CPAs in Thailand via moderating effects of audit experience and ethical orientation. Here, audit professionalism and audit independence are independent variables; audit effectiveness is an independent variable; and audit experience and ethical orientation are moderating variables. 219 CPAs in Thailand are the sample of the study. The results show that audit professionalism has a significant positive effect on audit independence. Also, both audit professionalism and audit independence have an important positive impact on audit effectiveness. Surprisingly, audit experience and ethical orientation do not moderate the audit professionalism-audit effectiveness relationships and the audit independence-audit effectiveness relationships. Potential discussion is effectively implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion and suggestions and directions of the future research are detailed.

Keywords: Audit Professionalism, Audit Independence, Audit Effectiveness, Audit Experience, Ethical Orientation

2. MANAGEMENT OF PRINCIPAL-AGENT PROBLEMS IN SUPPLY CHAINS

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ABSTRACT

Until now, principal-agent-analyses have mainly been conducted within single enterprises. Due to decreasing manufacturing depths and the intense collaboration with various enterprises, it is essential to accomplish principal-agent investigations between different companies as well. Principal-agent problems are highly responsible for a destabilization of cooperative business relations. Therefore, because of the high importance of special management concepts for business success, such as the configuration of supply chain networks, a systematic investigation of principal-agent problems is necessary. Based on the results of an inter-organizational principal-agent analysis, suitable design und control measures have to be developed.

Keywords: Principal-agent theory, classification and typing, cooperative business relations, supply chain networks, management decisions

3. ENRICHING THE POSITIVE ORGANIZATIONAL BEHAVIOR FRAMEWORK WITH WISDOM

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ABSTRACT

Positive Organizational Behavior (POB) is concerned with the study of positively oriented individual strengths (psychological capacities) that can be observed, measured, developed, and controlled to improve well-being and performance (Luthans & Youssef, 2007). Critics of POB have identified four

weaknesses in its existing framework: (a) field exclusivism, (b) definition limitations, (c) reality polarization, and (d) time-frame circumspection. In this conceptual paper, we show that wisdom not only meets the criteria for inclusion in the POB framework, it also offers a potential solution to the inherent structural issues that critics have identified and adds valuable cognitive and learning dimensions. Fully integrating wisdom into the POB framework brings realism, foresight, and balance to it.

Keywords: *Positive Organizational Behavior; psycap; wisdom; cognition; learning stage models*

4. THE IMPAIRMENT LOSSES IN NON-FINANCIAL ASSETS: EVIDENCE FROM THE PORTUGUESE STOCK EXCHANGE

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ABSTRACT

This paper intends to analyze the various constraints that affect the disclosure of impairment losses related to non-financial assets, starting on the factors that distinguish the entities. Impairment losses on financial investments were not considered here in terms of framing of some assets, excluding investments, under the IAS 36, the tangible assets, intangible assets (excluding goodwill in this analysis), the goodwill and investment properties subsequently measured under the cost model. The study analysis the content of published financial reporting by entities in respect of disclosure requirements related to impairment losses on non-financial assets. This analysis focused on verifying the existence of possible significant differences or a significant association with respect to issues regarding the size, debt and profitability of the entities that comprise the population of this study. A multivariate analysis and non-parametric tests were used in data processing. The evidence examined in this study were obtained from the financial reports published by companies listed on the main market of the Portuguese Stock Exchange in 2008. Entities from the financial and insurance sector were excluded, as well as Company sports. A multivariate analysis and non-parametric tests were used in data processing. The results suggest a association further strengthened between the size and strengthened the disclosure requirements related to impairment losses at the expense of factors related to debt and profitability. It is intended that the results of this investigation and subsequent developments of this study will help to consider the importance of subjective aspects related to the quality of the information presented in financial reporting, which includes information related to the recognition of impairment losses.

Keywords: Disclosure; transparency; impairment losses, Portugal; accounting standards; listed companies

5. A NEW PERSPECTIVE ON DE-BUNDLING STRATEGIES

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ABSTRACT

Bundling is a widely-discussed topic in economic research, particularly in marketing. Numerous theoretical and empirical papers discuss the issue of what the best conditions are for combining several products/services and selling them at one total price ("bundling"). However, separating existing services back into their single components and selling them at individual prices ("de-bundling") is another interesting alternative which so far has been insufficiently discussed, if at all. Here, new media offer a number of opportunities. The following will attempt to explain this phenomenon which is becoming increasingly prevalent in everyday business.

Keywords: Pricing, Relationship Pricing, Price Differentiation, Bundling, Un-Bundling, De-Bundling, Re-Bundling

6. THE FOUNDATIONS OF JAMES BUCHANAN'S WORK: EXCHANGE AND GAINS FROM TRADE IN ALL ASPECTS OF LIFE, INCLUDING MARKETS AND POLITICS

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ABSTRACT

James Buchanan won the Nobel Prize for economic sciences in 1986. This paper sketches the foundations of his work and how it developed over time. By the 1960s he saw exchange as the key to the whole discipline of economics. Gradually he shifted the focus from 'gains from trade' in regular markets to politics. Contracts regarding goods and services were broadened to constitutional contracts. Always the approach was to start from the status quo and look for Pareto gains. Especially in his early work, Buchanan was a strong advocate of positivism. Over time this softened. The paper starts by listing his foundational assumptions. It then discusses Buchanan's early methodological views on how economics should be understood. Next, it shows his understanding of the ethics of markets, exchange, private property and the minimal state. Finally, it shows how this approach logically leads to constitutional political economy. Even though the focus was on formal rules, over the years Buchanan became increasingly aware that these rules were merely substitutes for cultural norms.

Keywords: James Buchanan, gains from trade, exchange, contract, methodology, constitutional political economy

7. STAKEHOLDER PERFORMANCE REPORTING FOR NONPROFIT ORGANIZATIONS

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ABSTRACT

Accounting and reporting practices in most countries are predominantly designed for profit organizations (POs) and still focus on the satisfaction of shareholders' information needs. Because of the characteristics of mission-driven organizations like nonprofit organizations (NPOs) the majority of prevalent practices are insufficient for them. NPOs (but also POs) need tailored accounting and reporting practices which enable their multiple stakeholders to assess the organization's performance by both financial and non-financial measures. Based on an analysis of reporting practices in German-speaking countries and ten case studies of Austrian, German and Swiss NPOs this paper delineates precise recommendations for such a stakeholder-oriented performance reporting. Stakeholder Performance

Reporting (SPR) could be of use for POs intending to improve their (social) accounting as well. The paper outlines the basic concept, the theoretical framework, structure and contents, and possible benefits of SPR and gives advice how to take into account the information needs of the key stakeholders of NPOs.

Keywords: *nonprofit organization, accountability, information needs, performance measurement; stakeholder-oriented accounting*

8. TRANSFORMATIONAL LEADERSHIP AND FIRM PERFORMANCE: EVIDENCE FROM IT BUSINESSES IN THAILAND

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ABSTRACT

This study aims at investigating the impacts of transformational leadership on firm performance through mediating influences of strategic flexibility, corporate proactiveness and market-driving strategy. Transformational leadership consists of charismatic role modeling, individualized consideration, inspirational motivation, and intellectual stimulation. Here, 111 information technology businesses in Thailand were chosen as a sample of the study. The results present that inspirational motivation has a significant positive effect on corporate proactiveness, and intellectual stimulation has an important positive association with market-driving strategy. In contrast, both charismatic role modeling and individualized consideration do not affect strategic flexibility, corporate proactiveness and market-driving strategy. Also, corporate proactiveness and market-driving strategy have a potential positive influence on firm performance while strategic flexibility has no relationship with firm performance. Accordingly, corporate proactiveness and market-driving strategy are partial mediators of the aforementioned relationships. Thus, further study may consider finding practical reasons why it is so by reviewing extensive literature, or collecting a larger sample, for example. Potential discussion with the research results is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are highlighted.

Keywords: *Transformational Leadership; Charismatic Role Modeling; Individualized Consideration; Inspirational Motivation; Intellectual Stimulation; Strategic Flexibility; Corporate Proactiveness; Market-Driving Strategy; Firm Performance*

9. ELIMINATING POVERTY: AN EMPIRICAL APPROACH

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Jean-Daniel Guigou, University of Luxembourg, Luxembourg

Named after Francis Isidro Edgeworth (1845-1928), e.g. Hal Varian et al., Intermediate Microeconomics, Fr translation, De Boeck, Bruxelles.
Survey on Income and Living Conditions, implemented under the authority of the Luxembourg Statistical Office (STATEC)

ABSTRACT

Eliminating poverty is not possible under market conditions alone. The Edgeworth Box model applied to welfare economics, demonstrates that the optimum that can be reached for two individuals exchanging their endowments, while optimizing their respective utility functions under market conditions, depends on their initial endowments. Therefore if we are serious about eliminating poverty, social transfers to improve the initial endowment of the poorest are compulsory. We suppose that the cost of these transfers is matched by a tax on the higher incomes. Two classic models exist: Negative Income Tax (NIT) and Guaranteed Minimum Income (GMI). Analyzing these we conclude that only a GMI modified to avoid 100% taxation at the lower income end can afford a satisfactory solution. We then apply this model to the

disposable income distribution for Luxembourg as of 2008, resulting from the EU-SILC enquiry. By applying changes to the basic parameters of the model we evaluate what supplementary tax rate is necessary to balance the costs. We start with the initial income distribution unchanged (exogenous model). We then evaluate the equilibrium of the model supposing that the introduction of a modified GMI will change the initial income distribution, leading to some fixed increase in the total of social transfers. We calculate the effect on the tax (endogenous model). Our conclusion is that such an endogenous shock is reasonably well supported.

Keywords: Welfare Economics, Guaranteed Minimum Income, Negative Income Tax, Flat-Rate Tax, Simulation of Exogenous and Endogenous Effects.

10. DIRECT EFFECTS OF WORKGROUP CULTURE DIFFERENTIALS ON BURNOUT, COMPASSION FATIGUE AND COMPASSION SATISFACTION. CAN ONE'S CULTURAL BELIEFS MITIGATE THESE EFFECTS?

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Arminee Kazanjian, University of British Columbia, Canada
Susan Cadell, Wilfrid Laurier University, Canada
Suzanne Slocum-Gori, University of British Columbia
Winnie Chan, University of British Columbia, Canada

ABSTRACT

Behavioral science has been an invaluable tool for giving us insight into the factors impacting the wellbeing of both palliative healthcare professionals and patients. There is a paucity of research that examines impact of culture, in its various manifestations, in mediating the negative effects of this demanding work setting. This study examines how support for the cultural beliefs can increase compassion satisfaction, decrease burnout and compassion fatigue and mitigate the effects of stress caused by workplace differences on the palliative healthcare professional. The results of the study show that by decreasing difference between individual and workgroup perception with respect to workgroup culture and by supporting individual and patient cultural beliefs/practices/beliefs/identity, we can mitigate the impact of burnout and compassion fatigue and increase compassion satisfaction of palliative healthcare workers. Additionally, other factors such as providing flexibility in employment status (e.g., part-time) have similar beneficial effects.

Keywords: Health care management, palliative care, burnout, compassion satisfaction

11. A THEORETICAL FRAMEWORK OF INTELLECTUAL CAPITAL

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ABSTRACT

People from a range of backgrounds have developed the field of intellectual capital. Because each was dealing with a specific set of problems, their definitions directly reflect their unique perspectives and the very specific sets of problems they were working to resolve. The concept of intellectual capital is often ill-defined and there is a multitude of different definitions for this term. The purpose of this paper is to create an image of what intellectual capital represents for an entity from the perspective of international literature review. In order to achieve our purpose we analyzed the specialized literature using the content analysis of the existing studies in an international database.

Keywords: *Intellectual Capital, Theoretical Framework, Conceptual Delimitations, Articles, Literature Review*

12. ORGANIZATIONAL LEARNING AND ORGANIZATIONAL INNOVATION: EVIDENCE FROM ELECTRONICS BUSINESSES IN THAILAND

Phapruke Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

The objective of this study is to examine the effects of organizational learning on organizational innovation. Organizational learning includes commitment to learning, open-mindedness, and shared vision. Here, 121 electronics businesses in Thailand were chosen as a sample of the study. The results indicate that both commitment to learning and open-mindedness have a significant positive impact on organizational innovation. Firms with greater commitment to learning and open-mindedness tend to explicitly achieve superior organizational innovation. Surprisingly, shared vision has no influence on organizational innovation. Thus, further study may consider finding practical reasons why it is so by reviewing extensive literature, or collecting a larger sample, for example. Potential discussion with the research results is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are highlighted.

Keywords: *Organizational Learning, Commitment to Learning, Open-Mindedness, Shared Vision, Organizational Innovation*

13. THE GLOBALISATION OF BEAUTY: ASPIRATION OR THREAT? A COMPARISON OF THE EFFECT OF WESTERN BEAUTY TYPES ON ASIAN AND WESTERN FEMALES ATTITUDES AND PURCHASE INTENTIONS

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Bianca Price, University of South Australia, Adelaide, Australia

ABSTRACT

This paper compared the effect of attractive Western female endorsers in advertisements on younger Asian and Western females. Surveying 928 female undergraduate students from Hong Kong (N=248) and Australia (N=680), we investigated whether upward social comparative effects were more or less pronounced in Asian females due to globalisation of the Western beauty ideal. Results suggested that negative social comparison effects were reduced in the Asian female sample, and that more positive consumer responses from this sample may reflect the aspirational consumer desire to conform to a

Westernised standard of beauty.

Keywords: *Consumer behaviour, social comparison, attractiveness, cross-cultural, Asian*

14. COMPUTERIZED-AUDIT COMPETENCY AND AUDIT EFFICIENCY OF CERTIFIED PUBLIC ACCOUNTANTS (CPAS) IN THAILAND: MEDIATING INFLUENCES OF AUDIT JUDGMENT

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Kriangsak Chanthinok, Mahasarakham University, Thailand

ABSTRACT

This article is about the effect of Computerized-audit competency on audit efficiency. The study examines the relationships among Computerized-audit competency, audit judgment which also taken as mediator, whereas time pressure as well as audit independence are taken as moderator, and audit efficiency is taken as dependent variable. The results indicate that competent accounting information management, a detailed audit orientation, the best of fraud detective, and closely accounting practice monitoring have positive influences on audit judgment. However, there is only competent accounting information management that has not positive influences on audit judgment under time pressure as moderator. At the same time, audit judgment is not related to audit efficiency within audit independence as moderator. Moreover researches have examined the relationships between audit judgment and audit efficiency via audit independence as mediator. This research shows the impact of audit judgment is also directly related on audit independence. And then, audit independence also is positive effluence on audit efficiency. Finally, contributions and suggestions are also provided for further research.

Keywords: *Competent Accounting Information Management; A Detailed Audit Orientation; The Best of Fraud Detective; and Closely Accounting Practice Monitoring; Time Pressure; Audit Judgment; Audit Independence; and Audit Efficiency.*

15. A LAGRANGIAN BASED PROCEDURE FOR SOLVING TWIN OBJECTIVE FACILITY LAYOUT PROBLEM

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RRK Sharma, Indian Institute of Technology, Kanpur, India
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ABSTRACT

In this paper we give a lagrangian relaxation based procedure for solving the twin objective (minimizing travel time and the material handling cost) facility layout problem (FLP). Minimization of material handling cost is set up as objective function; travel time of products through the shop is set up as a goal (constraint); and other constraints of a facility getting assigned to a single vacant slot are set up. We relax the travel time related constraint and reduce it to quadratic assignment problem considered in literature. The QAP thus resulting is solved by heuristic due to Singh and Sharma (2008). This procedure is able to generate a variety of solutions which can be presented to decision maker for making a final choice.

Keywords: *Twin objective FLP; Travel time and material handling cost; Lagrangian Relaxation*

16. MOTIVATIONS OF HOME-BASED BUSINESS OPERATORS, THEIR SUPPORT NEEDS AND AWARENESS ABOUT EXISTING SUPPORT PROGRAMS

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ABSTRACT

Home based businesses have become an important part of the business scene and make effective economic contribution to their region. Governments at all levels are beginning to recognise their contribution to diversity, especially in large suburban areas lacking in any commercial activity. This paper reports on a study of Home-based businesses (HBBs) located in a rapidly growing rural-metropolitan fringe suburb. The study found that 28% of the HBBs classified themselves as predominantly "at home" businesses while 72% classified themselves as predominantly "from home" businesses. On average, the HBBs were responsible for between 50% and 75% of the household income and in 24% of cases the HBB was the only source of household income. The perception among the HBBs was that there was little business support and that local government was not seen as supportive of this sector of business. Two thirds of HBB operators (65%) were unable to access relevant support to assist with business and were generally unaware of government support services and policies that may help them improve their business.

Keywords: Home-based business, motivations, support.

17. ADAPTATION OF PRODUCTS FOR OPPORTUNITY IN NEW MARKETS: A STUDY ON RELIGIOUS VALUES OF ISLAM

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Onésimo O. Cardoso, Pontifical Catholic University (PUC/SP), São Paulo, Brazil
Francisco A. Serralvo, Pontifical Catholic University (PUC/SP), São Paulo, Brazil
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ABSTRACT

This study was proposed to analyze the strategies of adaptation of products for the consolidation of Sadia in the Middle East from the needs assessment in order to care for consumers with specific religious values. The positive performance was achieved because the company managed to establish its brand through exports of chicken meat, making it the world leader in exports of that product, and make way for a host of other products, also adjusted in accordance with the principles of the Quran, becoming one of the leading brands in the Middle East. The survey results showed the importance of understanding and respect for religious values as a source of organizational competitiveness and to build the Sadia brand in the Middle East.

Keywords: export, adaptation, religious values, the Middle East

18. CONSUMER FREE RIDER ADVICE: CONCEPTUAL DEVELOPMENT AND EMPIRICAL EVALUATION IN GERMANY

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ABSTRACT

Consumers seeking free product advice in specialty stores and then buying in discount and online stores increasingly constitute a threat to traditional specialty stores. We investigate this phenomenon which we name Free Rider Advice (FRA). We suggest a measure, which proves reliable in a confirmatory factor

analysis on data from 159 consumers in the consumer electronics domain. By linking FRA to consumers' information seeking behavior and their price fairness attitudes, we support FRA's relevance and validity. We discuss implications for retailers and depict avenues for future research.

Keywords: *Retailing, consumer behavior, free rider advice, Germany, measure development*

19. ARE DEMARKETING TOOLS USED IN REDUCING SMOKING APPLICABLE TO THE GLOBAL OBESITY CHALLENGE?

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ABSTRACT

Smoking and obesity are two of the most important global health risk factors that have major socioeconomic implications for societies. Recent research indicates that societal costs of obesity approach those of cigarette smoking. Even though the reasons and motives of food consumption are very different from that of tobacco, in this study, first the similarities and differences between smoking and overeating are examined, and then demarketing tools used in reducing tobacco consumption and the applicability of these tools to combat with the obesity epidemic are explored. Finally, the suggestions for policies to deal with obesity problem are provided.

Key words: *Smoking, tobacco, obesity, demarketing, social marketing*

20. A BIBLIOMETRIC ANALYSIS OF CORPORATE GOVERNANCE AND OWNERSHIP RESEARCH

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ABSTRACT

Corporate governance and ownership (CG&O) are topics seen as considerably relevant not only in finance journals. They have significantly altered the manner of how companies are have been managed . Moreover, they have been gathering growing attention in the academic literature as well. This study aims to identify and analyze the current academic literature in CG&O using bibliometric analysis, and thus gain insight into its related body of knowledge. Extracting data from the ISI Web of Science, the number of yearly publications, most productive authors and countries, cross-country collaborations and the varying scientific fields dealing with the multidisciplinary concept are identified, to name a few. Article citation and co-citation analyses are carried out so as to distinguish the main works in CG&O literature. Finally, deriving from such analysis, conclusions and research opportunities for further studies are proposed.

Keywords: *corporate governance, ownership, bibliometric analysis*

21. FITTING KOLB'S LEARNING STYLE THEORY TO ENTREPRENEURSHIP LEARNING AIMS AND CONTENTS

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ABSTRACT

There is a growing body of evidence that entrepreneurship, although influenced by a wide variety of factors, can be learned. Higher education institutions have been held responsible for providing effective entrepreneurship education programs. The paper describes the entrepreneurship education program aims and expected outcomes. It analyzes the impact of experiential learning theory on entrepreneurship education pedagogy. The focus of higher education has been switching to being learning (student) driven rather than teacher centered. There has been much discussion on the different methods that can be used to enhance the learning experience of students. This paper utilizes experiential learning theory and explores impact of the individual learning style on the effective entrepreneurship learning.

Based on the Kolb's learning style inventory instrument (Kolb, 2005) the preliminary research of the student learning styles was conducted in 2009 on the convenient sample of 228 students from the various educational programs at the Josip Juraj Strossmayer University of Osijek, Faculty of Economics in Osijek, Croatia. The main results indicate there are the differences in the learning preferences among different cohorts of students, enrolled in the different major fields of study. They can be explained by the content and amount of experience students possessed. However, the challenging task of the pedagogy is to create the learning environment that will enable individual to utilize all aspects of the learning process.

The assessment of the student learning style can be valuable tool for making learning more effective from the individual as well as organizational point of view. In order to make entrepreneurship education programs more effective, learners, teachers, and entrepreneurship education institutions can benefit from systematic understanding of the alternative ways of delivering complex content. It can enable further refinement of the syllabus and program curriculum as well as teacher or participant preparation for higher learning outcomes.

Keywords: entrepreneurship education, learning outcomes, learning style, learning style inventory, entrepreneurial learning methods

22. THE MACROECONOMIC DETERMINANTS OF ROMANIAN CROSS-BORDER MERGERS AND ACQUISITIONS

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ABSTRACT

Cross-border mergers and acquisitions (M&A) have dramatically increased over the last two decades, thus resulting in an increasing interest in better understanding the factors that influence their size. Although there are many articles on the macroeconomic determinants of foreign direct investments (FDI), there are just a few studies examining the specific determinants of cross-border M&A as an entry mode of FDI. Furthermore, from what we know so far, there are no studies that analyze the determinants of Romanian cross-border M&A. The aim of this article is to identify the factors that influence the value of cross-border M&A in Romania over the period 1995-2008. We focus our research on the following macroeconomic and financial determinants: the size of the economy, its growth rate, the financial market size, the domestic credit provided to the private sector and the domestic exchange rate. Using Pearson correlation coefficient we found that the value of GDP, the stock market capitalization to GDP ratio and

the domestic credit provided to the private sector are positively correlated with the size of cross-border M&A, these results being in accordance with those obtained by other researchers.

Keywords: *Cross-border Mergers and Acquisitions, Macroeconomic and Financial Determinants, Pearson Correlation Coefficient*

23. PERFORMANCE MEASUREMENT AND DERIVATIVES USAGE

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ABSTRACT

Economic value added and market value added methods are the 2 popular methods used to measure management performance. This paper examines the relationship between those measures and derivatives usage of S&P industrial firms. Detailed information on the extent of currency and interest rate hedging have been collected. Results show that hedgers do not perform better than non-hedgers. Other firm characteristics seem to be the main determinants of corporate performance.

Keyword: *Performance Measurement, Derivatives Usage*

24. CALL CENTRE JOB FUNCTIONS AND THE QUALITY OF WORK LIFE: REVISITING THE JOB CHARACTERISTICS MODEL

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ABSTRACT

The aim of this paper is to determine the relationship between job functions, which cover three interrelated concepts: job content, job variety, and job autonomy, and the quality of work life (QWL). The two case studies GovCo and ServCo differ significantly on a number of measures, including ownership, organization size, structure, and culture. Two different approaches to job functions are determined, alongside two very different outcomes where the QWL is concerned. This study challenges the mainstream call centre literature which tends to mainly focus on the negative aspects associated with the 'human element' of call centre work. The findings from this study suggest that positive human interaction can in fact enhance job satisfaction. Within ServCo, job variety is used as a deliberate managerial strategy to improve job satisfaction. Customer services operators (CSOs) in ServCo have comparatively higher levels of method autonomy and discretion than those in GovCo. On the other hand, GovCo only attempts to secure job variety through bidding for new work campaigns and exerts significant control over the duration and content of each call. ServCo provides an example of a call centre where managers make deliberate efforts to shape and foster an environment where CSOs feel empowered, respected and confident. In GovCo however, the bureaucratic nature of the organization and the top-down approach to management see managers largely shedding responsibility where the quality of work life of their workers is concerned. There are a strong contradiction between the bureaucratic, codified processes in GovCo, and the type of environment needed to foster well-being in the call centre. While the public sector has largely embraced the efficiencies associated with handing client contacts through call centre operations, these benefits must be realised alongside the potential implications on the workforce.

Keywords: *Call Centres, Job Functions, Quality of Work Life, Job Characteristic Model*
