
ABSTRACTS
1. MANAGEMENT AUDIT EFFECTIVENESS AND ORGANIZATIONAL SURVIVAL OF THAI-LISTED FIRMS: MEDIATING ROLE OF VALUE ADDED PERFORMANCE, GOVERNANCE OUTCOME, AND OUTPERFORMING MARKET POSITION

Usana Srikarsem, Mahasarakham University, Thailand
Phapruk Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

This study is an integration of the value added performance, governance outcomes, and outperforming market position, in attempting to understand the relationship between management audit effectiveness and organizational survival. 98 respondents from Thai-Listed firms in The Stock Exchange of Thailand (SET) participated in this study that representing approximately 20 percent of response rate. OLS regression was used to analyze data and hypotheses testing in conceptual model. Results show that (1) management audit effectiveness, especially excellent operational efficiency is positively associated with (i) value added performance, (ii) governance outcomes, and (ii) outperforming market position. Then, (2) value added performance, governance outcomes and outperforming market position play important partial mediating role of the link between excellent operational management audit effectiveness and organizational survival. And (3) long-term executive vision is significant positively associated with all of dimensions of management audit effectiveness, namely excellent operational efficiency, valuable administrative effectiveness, and best practical economy. Lastly, learning culture is positively moderate the link between organizational transparency awareness and excellent operational efficiency. Moreover, the results show that inverse the hypotheses of interaction effect of learning culture on the link among regulatory compliance and excellent operational efficiency and valuable administrative effectiveness. Theoretical and managerial contributions are provided. Conclusion, limitation and future research are also discussed.

Keywords: Management Audit Effectiveness, Value Added Performance, Governance Outcomes, Outperforming Market Position, Organizational Survival

2. SUPPLY CHAIN MANAGEMENT: A CASE STUDY OF SERVICE PROVIDER FIRM FOR EXPLORATION ACTIVITIES IN PETROLEUM SECTOR

Sudhir Yadav, Pandit Deendayal Petroleum University, Gandhinagar, India
Suresh Vaghasiya, Pandit Deendayal Petroleum University, Gandhinagar, India

ABSTRACT

Efficiency of exploration activity in petroleum sector is dependent on services provided by various entities including the drilling activity service, while the drilling activity is carried out. It is estimated that about 45 different services are required during exploration activity. Such services are provided by various service provider firms based on their expertise for such activities. Service providers are engaged to assist operator (the entity which has license for exploration from respective country government, may be referred to as client - for service providers) to carry out exploration activity. To serve operators (clients) efficiently, service providers need to have their supply chain efficient. This paper looks at three functions of supply chain management i.e. procurement, logistics and assets and inventory management of service provider firm. It identifies characteristics of each function and practices adopted by the firm to manage these functions efficiently. It further identifies the challenges in managing these functions. It is observed from the study that procurement function faces uncertainty in demand behavior of various items needed. The procurement responsibilities are allocated to product line managers to manage the uncertainty in forecast. Logistics function has a global perspective. Products and services are procured from domestic as well as international markets. Asset and inventory management function tracks the inventory through classification and coding system. This function has a primary objective to offer best customer service as per the terms of contract. Inventory optimization is a secondary objective.

Keywords: Supply Chain Management, Procurement, Logistics, Asset and Inventory Management

3. MANAGEMENT BY PERFORMANCE: EVOLUTION, CURRENT DEVELOPMENT AND CHALLENGES OF PUBLIC PERFORMANCE MANAGEMENT

Dennis Hilgers, University of Hamburg, Germany

ABSTRACT

Over the last decade, substantial attention has been given to the regimes of performance management and performance measurement in relation to financial and non-financial measures, especially with regard to linking the budget to output specifications. This paper provides a historical overview of the development of performance management and measurement issues in the public sector, and offers a conceptual framework for this topic, taking the process of public value creation and the evolution of public accrual accounting and budgeting regimes into consideration.

Keywords: *Public Performance Management, Performance Measurement, Budgeting*

4. WOMEN ENTREPRENEURSHIP IN ICT SECTOR: A CASE STUDY OF GHANA

Richard Boateng, Southern University A&M, Baton Rouge, USA
 Stephen Robert Isabalija, Southern University A&M, Baton Rouge, USA
 Richard Indome, University of Ghana Business School, Ghana

ABSTRACT

This paper attempts to identify the key challenges and motivational factors of women entrepreneurs in the information technology sector in developing countries, with emphasis on Ghana. The study was conducted in two phases. The first phase attempted to identify the motivational factors, key challenges and solutions of women entrepreneurs in general and those in the ICT industry in other parts of the world. This was done by reviewing literature of other works that have been carried out in this area of study. The second phase focused on profiling the personal life and business of one female entrepreneur in ICT who has established a consulting firm aimed at training kids and adults in IT. A single case study approach was adopted for this study and was collected through face-to-face interview with the entrepreneur. Analysis and discussion was done by comparing motivational factors and challenges identified in the literature review with that of the female ICT entrepreneur profiled. The focused interview identified motivational factors such as passion, flexibility and independence, drive to achieve something for oneself and challenges such as staffing, managing the office as well as the home and competing with well-established ICT training institutes.

The paper is one of the important studies taken in the context of women entrepreneurship in ICT in Ghana. There exists a few of such studies that have been undertaken in the past that assess women entrepreneurs in ICT in this context. Proper attention to the issues raised and conclusion has brought out awareness of such individuals in the region to attract the necessary support from governments and NGOs.

Keywords: *ICT Entrepreneurship, Women in ICT, Gender bias careers*

5. ACCOUNTING ETHICS ORIENTATION IN THAI-LISTED FIRMS: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES

Varaporn Premanichnukul, Mahasarakham University, Thailand
 Phapruke Ussahawanitchakit, Mahasarakham University, Thailand

ABSTRACT

Although research themes and perspectives on ethical, social and environmental accounting and accountability have expanded in recent years, much of the prior and current researches in this field have been conducted from outside organizations. Especially, the ethical research in accounting field to date has focused on the characteristics of the auditors or accountants, e.g. moral development and cognitive styles.

Unfortunately, empirical accounting ethics researches at organizational level are limited. As a result, the primary purpose of this study is to investigate the role of antecedents and consequences of accounting ethics orientation and examine the moderating effect of environmental forces, external communication effectiveness, and continuous performance improvement on these relationships. Data are collected from 102 accounting managers of Thai-listed firms. The results indicate that stakeholder benefit awareness of accounting ethics orientation has more impact on almost of its consequences, especially accounting information reliability and quality of CSR reporting. Furthermore, it also found that executive engagement and corporate professionalism are the important antecedents of accounting ethics orientation. Finally, contribution, suggestions for future research and conclusions are highlighted.

Keywords: Accounting Ethics; Accounting Information Reliability; Corporate Social Responsibility; Organizational Citizenship; Corporate Professionalism; Performance; Sustainability

6. IMPARING LEARNING STYLES OF UPPER DIVISION TAXATION STUDENTS AND MIS STUDENTS

Thomas E. Sandman, California State University Sacramento, Sacramento, USA
Stephen R. Crow, California State University Sacramento, Sacramento, USA

ABSTRACT

In earlier research it has been established; (1) that learning styles can provide information that is important in the evolution of pedagogy design and implementation, (2) that learning style profiles can be established for individual students, and (3) that information can be used to identify shared and unique elements across academic disciplines. This case represents an expansion of the work done by Sandman (2008) in which he identified shared and unique elements across two student samples of, respectively, business students and engineering students. In that work, the business students were Management Information Systems (MIS) majors sampled in a business telecommunications class, and an engineering students sample taken from Engineering and Computer Science majors.

The current inquiry looks at a comparison of those MIS student profiles used in the previous Sandman study to the learning style profiles of approximately 140 upper division Taxation students. The results are consistent with that of the previous Sandman (2008) study in that the students exhibit a breadth of learning styles, and the two samples exhibit shared and unique learning style characteristics. In this comparison we see that there are shared characteristics, which is to be expected as both samples are of business majors, but there are significant differences between these samples in the visual/verbal and active/reflective learning style characteristics. This likely stems from the differences in the learning protocols of the two disciplines

Keywords: Learning Style Models, Felder-Solomon ILS, Pedagogy, Accounting, Management Information Systems

7. PRIVACY CONCERNS WITH SOCIAL SOFTWARE IN THE WORKPLACE: A DISCUSSION OF CONCEPTS TO MAKE ENTERPRISE 2.0 SERVICES FORGET

Jürgen Karla, RWTH Aachen University, Aachen, Germany

ABSTRACT

Enterprise 2.0 services, for example Enterprise Microblogs or Enterprise Social Networks, are currently adopted by many companies. But their aspects of convenience go hand in hand with a growing threat to the private sphere of its users. The central source of danger emanates from the unlimited storage time of any information published, coupled with the difficulty of erasing such information. This contribution examines different approaches to deal with the difficulties to handle information on Enterprise 2.0 platforms. Approaches which make use of (1) digital abstinence or (2) perfect contextualization can contribute only to a limited extent to personal data protection enhancement. One innovative approach is the concept of introducing (3) property rights for personal data. In addition, the approach of introducing an (4) expiry date

for information is promising. The paper further discusses possible implementations of the expiry date by using the Enterprise Privacy Authorization Language and Digital Rights Management.

Keywords: Privacy, Enterprise 2.0, Expiry Date, Data Disclosure, Data Protection, Web 2.0

8. UNDERSTANDING BUSINESS REGULATIONS AND THEIR ENFORCEMENT AROUND THE WORLD: ENRICHING EASE OF DOING BUSINESS INDICATORS

Mehrdad Roham, McMaster University, Canada
Anait R. Gabrielyan, McMaster University, Canada
Norman P. Archer, McMaster University, Canada

ABSTRACT

Ease of Doing Business (EDB) indicators are essential to the overall understanding and evaluation of national business environments, and to formulating strategies for business policy and regulations. The World Bank does an annual study of these indicators for over 170 nations, but there are many underlying uncertainties in the data. This paper proposes a qualitative analytical monitoring tool for revealing implicit knowledge from data, using fuzzy set theory. It involves a detailed systematic framework to capture, measure, classify and evaluate administrative burdens of business in countries around the world. The analysis is based on linguistic identification of aggregated indicators of business activity regulations that measure the degree to which policies support or restrain business in countries and in groups of countries. The results establish differences and trends in business regulation among these world groups. Although regulation trends showed a slight decline over a recent five year period, 30% of the OECD countries still had difficulty in protecting investors, 20% had difficulties in labor market regulation, and 17% had difficulties in paying taxes. Recent significant quality improvement among world countries in business activity regulation has been in paying taxes, getting credit, and protecting investors. Labor market regulation in Europe and Central Asian, Middle East and North African countries also strengthened.

Keywords: Business regulation, World Bank, Ease of Doing Business, Business policy, Small Business

9. FOUNDING FAMILY CONTROLLED FIRMS' EQUITY PERFORMANCE: THE INFORMATION TECHNOLOGY INDUSTRY 1994-2008

Raymond A. K. Cox, University of Ontario Institute of Technology, Oshawa, Ontario, Canada
Joel M. Shulman, Babson College, Babson Park, Massachusetts, USA

ABSTRACT

This study researches the equity return performance of the information technology (IT) global industry. Utilizing the Capital IQ database two portfolios were created; founder-controlled corporations with the Chief Executive Officer as the founding owner and non-founder-controlled IT firms with a market equity valuation in excess of USD 5 billion. Over the 1994 to 2008 period founder-controlled companies outperformed non-founder-controlled firms.

Keywords: founding owner, shareholder returns, information technology

10. WALK-THROUGH AUDIT FOR ENHANCING TOTAL CUSTOMER EXPERIENCE: THE CASE OF A FULL SERVICE RESTAURANT

Sang-Shik Lee, Kyungsoong University, Pusan, South Korea

ABSTRACT

The intensity of competition in food service industry makes most restaurants push to compete on low prices and low profit margins, eventually losing competitiveness and customers. Trying to satisfy customers with

price and quality of food is not enough to succeed today's business environment. Customers are not stopping to asking the more. The restaurant prepares to more weapons to compete on others. In order to win the competition the restaurant has to provide unexpected experience to the customers.

The purpose of this study is to propose walk-through audit as one of methods improving customer's experience as well as to show the results conducting walk-through audit at a full-serviced restaurant located in Atlanta, Georgia. The survey has 56 questions that lead the evaluators on the same "walk through the restaurant" that a customer takes, beginning in the parking lot and ending with payment of the bill. The survey was conducted to 20 randomly chosen customers and 13 service providers (10 servers and 3 managers) who are currently working at the restaurant. The results indicated that both groups had lots of different perceptions on most experience attributes that were examined and also proposed what features or services should be corrected and improved promptly.

Keywords: *Walk-Through Audit, Customer Experience, Full-Service Restaurant*

11. THE CULTURE OF SAFETY: HOW IMPORTANT TO EMPLOYEE HEALTH?

Patricia C. Borstorff, Jacksonville State University, Jacksonville, AL, USA

S. Keith Lowe, Jacksonville State University, Jacksonville, AL, USA

ABSTRACT

The Occupational Safety and Health Act provides specific regulations for employers to ensure employees safety. Even without this law, employers have an ethical duty to ensure each employee is properly informed, protected and trained in workplace safety. This research investigated the perception of an organization's safety culture and the impact of this on the safety-related behaviors of employees.

A survey of 117 employees evaluated employee perceptions of workplace safety. Analyses found that employers are not fully committed to providing sufficient safety cultures for their employees. Employees are more likely to violate safety rules and procedures to complete the task for fear of losing their jobs. The high rate of injuries in the workplace will continue without better commitment by both employers and employees to heightened safety cultures.

Keywords: *Employee Health, Employee Safety, Organizational Behavior, Safety Culture*

12. A COMPARATIVE ANALYSIS OF KOREAN & CHINESE COMPANY AND BRAND ICONS

Darryl W. Miller, University of Wisconsin River Falls, River Falls, WI, USA

Ozcan Kilic, University of Wisconsin River Falls, River Falls, WI, USA

Stacy M. Vollmers, University of Wisconsin River Falls, River Falls, WI, USA

ABSTRACT

This study compares the characteristics of Korean and Chinese company and brand icons. A systematic analysis was conducted using some normative criteria for effective brand mark design reflected in the marketing literature. Results show that Korean and Chinese icons differ in the proportion of type (letter marks, abstract, and pictorial) as well as the likelihood of having pictorial elements representative of benefits, conceptual similarity with the company/brand name, and interactive images. There were no significant differences in terms of balance or symmetry. These results are discussed within the context of international marketing strategy and culture.

Key Words: *Brand Marks, Icons, Logos, Corporate Identity, Korea, China, Taiwan, Hong Kong, Singapore*

13. DETERMINANTS OF COLLEGE FOOTBALL PROFIT

Neil Terry, West Texas A&M University
Rex Pjesky, West Texas A&M University
Gary Kelley, West Texas A&M University

ABSTRACT

This paper presents empirical results investigating the determinants of college football profit. The research sample is 217 college football programs from the 2007 season. Significant positive determinants of college football profits are profitability of the overall athletic program, size of the institution measured by the number of undergraduate students, recruiting budget of the athletic program, association with a conference that is part of the Bowl Championship Series (BCS), compensation of assistant coaches, and number of football wins during the season. The empirical results indicate classification as a Division I-A football program without membership in a BCS conference and numbers of female athletes at an institution are negative and have a statistically significant impact on football profitability. Head coach salaries and designation as a public institution are not statistically significant determinants of college football profits.

Keywords: *Bowl Championship Series, Coach Compensation, College Athletics, College Football*

14. EMOTIONAL RESPONSES TO ADVERTISING AND INTENT TO PURCHASE: A COMPARISON OF THREE GROUPS, BELGIAN STUDENTS, U.S. STUDENTS AND U.S. NON-STUDENTS

John M. Planchon, Rhodes College, Memphis, Tennessee USA
William L. James, Hofstra University, Hempstead, New York, USA
Liliane Van Hoof, University Of Antwerp, Antwerp, Belgium

ABSTRACT

A brief examination of emotional responses to advertising is presented, highlighting some recent trends in research. Consumers from three segments, Belgian students (n=32), U.S. students (n=165), and U.S. non-student (n=82) were exposed to six award winning television advertisements from the New York AMA sponsored EFFIE awards. The ads, two for snack food products, two for cruise lines, and two for direct-to-consumer prescription drugs, were evaluated by a panel of advertising professional/practitioners to be one informational ad and one transformational ad in each category of good represented. The segments' reactions to these specific advertisements were elicited and examined. The Ayer Battery of Emotional Responses was used to assess the most strongly felt emotional reactions to each of the six advertisements. Significant differences were found across the three segments. While implications were drawn, the pattern of significant differences was complex, and further research is needed to clarify the reasons underlying these differences.

KEYWORDS: *Belgian and U.S. Samples, Emotional Response to Advertising and Intent to Purchase*

15. THE LIMITATIONS OF STATE ECONOMIC DEVELOPMENT TAX CREDITS

G. Jason Jolley, University of North Carolina at Chapel Hill, Chapel Hill, North Carolina, USA
E. Brent Lane, University of North Carolina at Chapel Hill, Chapel Hill, North Carolina, USA

ABSTRACT

Evaluations of the effectiveness of economic development incentives, including tax credits, have largely been limited to statistical analyses of pre and post incentive employment growth and surveys of executives and site location decision-makers to determine the effectiveness of these tools in influencing business expansion and relocation behavior. Using semi-structured interviews, we engaged 36 business executives in North Carolina whose companies are receiving job creation; machinery and equipment investment; and/or research and development investment tax credits under the state's William S. Lee tax

credit program. The executives revealed that the decision to claim economic development tax credits was largely “an accounting function” and did not impact business operation or relocation and expansion decisions. These findings suggest that state tax credits may have a limited impact on influencing corporate site location decisions.

Keywords: *Economic Development, Incentives, Tax Credits, North Carolina, Lee Act, Job Creation*

16. CONTRASTING TEXTBOOK ADOPTION PROCESSES: FINANCE VS OTHER DISCIPLINES

Larry J. Prather, Southeastern Oklahoma State University, Durant, Oklahoma, USA
Robert E. Stevens, Southeastern Oklahoma State University, Durant, Oklahoma, USA
Kenneth E. Clow, University of Louisiana Monroe, Monroe, Louisiana, USA
C. William McConkey, University of Louisiana Monroe, Monroe, Louisiana, USA

ABSTRACT

This paper contrasts the textbook adoption process of finance faculty with other business faculty. Textbook adoption processes are important because textbooks, and their ancillaries, are integral components of the education process. Finance professors and publishers can benefit from knowing how professors chose among competing textbooks, and how finance professors differ from other business professors. Our initial sample of 1,387 finance professors and 4,744 other business professors produced responses from 145 finance and 432 other faculty members. Survey results indicate that content and ancillary materials are drivers of adoption and that examination copies and contact by book reps are the preferred methods of encouraging adoption. However, the importance of various ancillaries differs significantly between finance and other business faculty.

Keywords: Finance Textbooks, Textbook Adoption Process, Textbook Supplements

17. OVERALL SATISFACTION MEASUREMENT: AN IMPROVED MULTI-ATTRIBUTES METHOD

Dooyoung Shin, Minnesota State University, Mankato, Mankato, MN, USA
Jon Kalinowski, Minnesota State University, Mankato, Mankato, MN, USA
Sung Kim, Minnesota State University, Mankato, Mankato, MN, USA

ABSTRACT

This paper presents an improved method of measuring a customer’s overall satisfaction. On the basis of a multi-attributes method, the new method obtains a genuine measure of overall satisfaction objectively. An illustrated example demonstrates why the proposed method works better than the currently available approaches.

Keywords: *Overall Satisfaction Measurement*
