

**ABSTRACTS****1. NETWORK EFFECTS OF DIGITAL INFORMATION GOODS: A PROPOSAL FOR THE OPERATIONALIZATION OF DIRECT AND INDIRECT NETWORK EFFECTS**

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**ABSTRACT**

*Network effects ubiquitous with information goods (content, software) are a phenomenon being discussed more and more recently. Despite strong empirical support on network effects generally, there is a need in research regarding their operationalization and measurement. Our aim was to specify network effects in order to answer the question 'What exactly are network effects?'. We have identified and developed a set of indicators that determine network effects and assessed them on the information good mobile operating system. Using the mobile operating systems iOS and Android as a case most of the indicators developed for measurement of network effects are measurable. The findings of this work contribute to the ongoing exploration of network effects by demonstrating the interdependence of direct vs. indirect network effects with the growth of an installed base of an information good.*

**Keywords:** *Direct Network Effects, Indirect Network Effects, Information Goods, Mobile Operating Systems, Network Effects*

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**2. THE PRE-EXPORT MODEL: PROSPECTS FOR RESEARCH ON RAPIDLY INTERNATIONALIZING VENTURES?**

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**ABSTRACT**

*Given the tension between empirical findings on the speed of internationalization of young ventures in International Entrepreneurship and traditional internationalization models International Business, this article discusses the value of the pre-export model by Wiedersheim-Paul et al. (1978) and Caughy and Chetty (1994) in the light of current empirical research on rapidly internationalizing ventures. Concluding we critically reflect the model's value for future research.*

**Keywords:** *international entrepreneurship; rapidly internationalizing ventures; entrepreneur; international business; pre-export model*

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**3. CUSTOMERS' TRUST TOWARDS THEIR OWN BANK AND THE EFFECT OF A BANKING COLLAPSE**

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**ABSTRACT**

*In October 2008 the three biggest retail banks in Iceland collapsed. This paper focuses on the effect of the banking crisis on customers' trust towards banks and the effect that a change in their level of trust has on their loyalty towards their own bank. The research question is "Do customers trust their own bank better than others and could that explain why they do not switch banks following a reduced level*

*of trust?" Data sets from two surveys are used to answer the research question, the first one done in March 2008 and the second one in February 2011.*

*The findings show that a bank's own customers are more likely to connect trust to their bank than are the customers of other banks. From the findings it can be deduced that in general customers of banks trust their bank more than they trust other banks and even though the level of trust is down customers do not have reason to switch banks if that decision is based on the level of trust. This fact may explain why customers did not switch banks in greater numbers than was actually observed.*

**Keywords:** Loyalty, Trust, Banking Collapse

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#### **4. THE EFFECTS OF SERVICE INNOVATION STRATEGY ON BUSINESS PERFORMANCE OF SPA BUSINESS IN THAILAND**

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##### **ABSTRACT**

*Service innovation strategy has been considered a strategy for developing new services in the service sector. Driving to create corporate image, service excellence, competitive efficiency, market opportunity as well as improve the business performance. However, there has been less empirical work with regarding to the effects of Service innovation strategy and their contextual dependence. Thus, this research investigates on the effects of service innovation strategy on spa business performance in Thailand. It also examines the moderating effect of modern leadership competency and business environment are moderators. To examines antecedent of service innovation strategy as perception of customer value and competitive intensity consciousness which based on survey of 184 spa business providers in Thailand. The result showed that three dimensions of service innovation strategy have affected business performance. Antecedence of competitive intensity consciousness have positive significance. Contributions and suggestions are provided for future research.*

**Keywords:** service innovation strategy; creative service idea ; attitude toward change ; generative learning; corporate image; service excellence ; competitive efficiency ; market opportunity; business performance; modern leadership competency; business environment ; perception of customer value ; competitive intensity

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#### **5. THE IMPACT OF THE FAMILY'S ROLE AND INVOLVEMENT IN MANAGEMENT AND GOVERNANCE ON PLANNING: EVIDENCE FROM AUSTRIAN MEDIUM-SIZED AND LARGE FIRMS**

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##### **ABSTRACT**

*Drawing on a sample of 479 Austrian medium-sized and large enterprises, we analyzed planning practices of family and non-family firms and came to the conclusion that family businesses rely to a lesser extent on written and detailed plans. By further exploring the planning activities of family firms, we found evidence that non-family managers and supervisory boards foster a higher level of formalization and details in planning. The impact of advisory boards is less clear-cut. While they prompt a higher (though*

*not significant) usage of written strategic and operational plans, their influence on the implementation rates of operational budgets is mixed, depending on the specific operational plan.*

**Keywords:** *strategic planning, operational planning, non-family manager, supervisory board, advisory board*

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## **6. INVESTIGATING ONLINE TRAINING IN GOVERNMENT AGENCIES: DESIGNING ADAPTIVE WEB-BASED INSTRUCTIONAL PROGRAMMES TO RESKILL THE WORKFORCE**

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### **ABSTRACT**

*The government sector relies on continual employee reskilling. This journal paper discusses a three year Australian Research Council (ARC) funded project, which seeks to facilitate cost effective online-learning, using advanced information and communications technology (ICT) tools to enhance workforce training, with assured predictable outcomes. There is a perception from the educational technologists that the most desirable approach to promote positive eLearning outcomes is to personalize knowledge development through adaptive online training programmes. This research shows whether improved information technology (IT) governance motivates disinterested trainees and energizes frustrated management. Far too often, multi-disciplined specialists are required to resolve the factional dilemmas of governmental IT resource ownership. The timeliness of our project will highlight desirable change management issues to improve efficiencies and effectiveness of existing IT training resources. To this, the preliminary Pilot Study results are presented in this paper.*

**Keywords:** *adaptive online training, eLearning, government training, workforce reskilling, social networking, social context of learning, collaborative work space, collaborative learning, eCommunities*

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## **7. EFFECTIVENESS OF ACCOUNTING INFORMATION SYSTEM: EFFECT ON PERFORMANCE OF THAI-LISTED FIRMS IN THAILAND**

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### **ABSTRACT**

*The purpose of this research is to assess the existence of effects of effectiveness of accounting information system (AIS) on performance. In measuring effectiveness of accounting information system (AIS) is applied to use for the research: reliability, relevance, and timeliness. Samples are chief accountants in The Stock Exchange on Thailand. Questionnaire is used to collect and analyze data by regression statistic technique. The results of this research show that effectiveness of accounting information system (AIS) has positive effect on performance.*

*In addition, learning organization and organizational support are likely to have positive influences on effectiveness of accounting information system (AIS). Finally, contributions and future directions for research, and conclusion of the study are highlighted.*

**Keywords:** *Effectiveness of Accounting Information System (AIS), Learning Organization, Organizational Support, and Performance*

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**8. CROSS-CULTURAL MANAGEMENT PERFORMANCE ELEMENTS IN THE EXPATRIATE CONTEXT**

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**ABSTRACT**

*This paper constructs a broad framework of the relevant performance elements of cross-cultural management through an overview of the relevant theoretical and research literature. A performance element is an “underlying characteristic that results in effective performance in a job” (Fraser, 1999, p.791). “The underlying characteristic could be a body of knowledge, motive, trait, skill, self-image or social role” (Fraser, 1999, p.791). An emphasis on broad performance criteria is relatively rare in expatriate performance management research (Shaffer, Harrison, Gregersen, Black, & Ferzandi, 2006). This paper proposes a framework of performance criteria including aspects of personality, experience, attitudes, knowledge and skills. The paper concludes with proposals for empirical research to explore the link between cross-cultural management performance elements and impressions of cross-cultural management performance by multiple raters.*

**Keywords:** Cross-Cultural Management, Performance Evaluation, Expatriate, Performance Management

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**9. ASSESSING THE INTRA INDUSTRY TRADE BETWEEN UNITED STATES AND CHINA IN MANUFACTURING SECTOR**

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**ABSTRACT**

*The main purpose of this study is to investigate the Intra Industry Trade (IIT) between United States (US) and China in manufacturing sector for the period of 1989 until 2009. Using the Grubel-Llyod index we found that the share of IIT between China-US is increasing since 1990. However, this IIT is confined to low intensity and vertical type of IIT.*

**Keywords:** Intra-Industry Trade, Manufacturing, Grubel and Llyold, China, US

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**10. THE OIL PRICE SHOCK EFFECTS ON MACROECONOMIC FUNDAMENTALS OF THE GCC COUNTRIES**

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**ABSTRACT**

*This paper will examine the effects of oil price shock on the developing stock markets in the Gulf Cooperation Council (GCC) here; Kuwait, UAE & Saudi Arabia (SA) by applying a multivariate generalized autoregressive conditional heteroskedasticity (MGARCH-BEKK) model; as well it will inspect the behaviour of the GDP for those emerging countries relating shocks on oil prices by applying the Vector Auto Regression (VAR) model. The results for the MGARCH model generally indicate that: (1) emerging markets in GCC mostly derive their volatility persistence from within the domestic market (2) The coefficients of the lagged own innovations (ARCH- short run innovation) are significant in all markets*

(3) It is an important finding here that the oil market received volatility persistence from Saudi Arabia (GARCH – long run innovation) also none of the GCC markets receive their volatility persistence from oil except Saudi Arabia. The results for the VAR model generally indicate that: (1) We can say that oil prices plays major role in the forecast of error in the GCC GDP's variance with least effect on Kuwait and most one on SA (2) it is noticeable that a shock originated in oil prices has a major and persistence impact on all GCC GDP's with Kuwait had the most magnitude response.

**Keywords:** GCC Stock Markets, GDP, Oil, MGARCH & VAR Models

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## 11. GENDER EFFECTS ON TAX COMPLIANCE BEHAVIOR IN ROMANIA

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### ABSTRACT

*The present study investigates the effects of gender on tax compliance behavior on a sample of 210 Romanian subjects. Our results follow the stream of literature concerning the influence of gender on compliance behavior with women being more risk averse than men and more likely to pay tax liabilities for fear of a fine. When analyzing the motives which generate enforced compliance, we observed that, while men singled out law aversion, women indicated fine aversion. Voluntary compliance is triggered by individual honesty in the majority of our subjects. Gender differences arise also in the wording participants use for expressing voluntary compliance. While men gave arguments with a rational undertone, women gave arguments with a norm-obedient undertone.*

**Keywords:** Tax Compliance, Gender, Behavioral Patterns

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## 12. DEVELOPMENTS OF FINANCIAL AUDIT FUNCTION IN EUROPEAN CORPORATE GOVERNANCE

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### ABSTRACT

*The major objective of this paper is to develop a quantitative analysis of the external audit's developments in the context of European corporate governance area. The ensuring of a good corporate governance is a relatively new target on the list of objectives for international economic convergence, and the way that audit could contribute for the achievement of this objective is becoming a subject of greatest interest and debate among members of both academics and practitioners or specialists. The attention given to the financial audit function, especially in the context of corporate governance becomes a priority for European Commission (EC), one significant evidence in this way being represented by the latest green-papers issued by EC that outlines the social role and responsibilities of external audit in terms of corporate governance, in order to rebuild and to establish the investor confidence in the effectiveness of financial markets. The research methodology supposes developing a quantitative analysis of financial audit function developments through a review of all 27 European corporate governance codes, analyzed from the perspective of the main criteria that should ensure the financial audit contribution to effective corporate governance. The findings showed the attention paid to external audit is not quite uniform at European level. By presenting the main results, the author hopes to stimulate further constructive debates on this field of research.*

**Keywords:** corporate governance, external audit's selection, European Union, external audit's role

**13. LINKING ENVIRONMENTAL DIMENSIONS AND BUSINESS PERFORMANCE: A STUDY ON ROMANIAN FIRMS**

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**ABSTRACT**

*This paper examines the impact of external environment on organizational performance. Based on a survey of 92 manufacturing organizations, four environmental dimensions (competitors, uncertainty, suppliers and external clients) were used to quantify the external environment. We investigated the impact of these four dimensions on the performance of the sampled firms. Our results show that the external environment has a significant impact on the overall performance of a company. More specifically, a customer orientation will lead to a higher performance and a more competitive environment will have a negative impact on financial performance.*

**Keywords:** *organizational performance, external environment, business uncertainty, suppliers, external clients*

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**14. IDENTIFYING DESIRED CELL PHONE FEATURES AMONG YOUTH IN THE UAE AND FINLAND**

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Matti Haverila, Al Faisal University, Riyadh, Saudi Arabia

**ABSTRACT**

*A cell phone is a crucial and pervasive device in a person's life and is continuing to rise in importance. This research project shows what young people's cell phone feature preferences are and how they vary according to the country of residence, Finland and the United Arab Emirates in this case. An extensive list of broad and specific cell phone features were discovered through qualitative research and literature review. The questionnaire was sent to high schools in Finland and the UAE. The results show that there were significant differences in about 20%, and in 25% of the broad cell phone features. This indicates that the country of residence does have an impact on what youth find to be vital in a cell phone. The results show that feature preferences have a significant impact on the purchasing behavior of the youth.*

**Keywords:** *Cell phones, behavior, feature preferences*

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**15. CONCEPTUAL MODEL OF ENVIRONMENTAL PERFORMANCE**

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**ABSTRACT**

*The objective of the paper consists in the proposal of an efficient model for reflecting environmental performance within a company. We used qualitative, theoretical research to analyze the conceptual framework of environmental economics and accounting, the way the financial accounting responds to the information needs of the environmental information users and we described the environmental management accounting, respectively the mechanisms used to report environmental information, as key elements for elimination of traditional accounting systems deficiencies on reflecting environmental impact.*

**Keywords:** *environmental accounting, environmental reports, financial statements, environmental audit, financial audit, environmental performance, corporate governance*

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**16. MANAGEMENT ACCOUNTING IN EASTERN EUROPE: CULTURAL INFLUENCE AND EMPIRICAL EVIDENCE FROM SLOVAKIA**

Stefan Mayr, Johannes Kepler University, Linz, Austria

**ABSTRACT**

*The paper surveys the organization of management accounting in Slovakian small and medium sized enterprises. Since Slovakia is facing a lot of social and economic changes, the question arises, to which extend the process of transition influences the organization of management accounting and the use of operational plans and strategic instruments. Existing studies regarding management accounting in transition countries show that management accounting has become an important field of research. However the organization of management accounting and the use of management accounting instruments can be determined at a very low level of institutionalization.*

*The contingency theory as a theoretical frame is used in order to explore the effect of the stratifying variables size and structure (family firm versus non family firm). The GLOBE study as the most recent study of cross cultural differences serves as a frame in order to view management accounting in a cultural context. In conclusion, the analyses will reveal that the organization of management accounting in Slovakian enterprises measured by the institutionalization of an appropriate sub-unit is at a very low level. Regarding the used operational plans the survey shows that some plans are used frequently, but the financial budget can be found rarely. Strategic instruments are used for control and documentation but not for governance.*

**Keywords:** *Management accounting, small and medium sized enterprises, process of transition*

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**17. ECONOMETRIC MODEL FOR THE LABOUR MARKET IN ROMANIA**

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**ABSTRACT**

*The regional models represent tools of development for the regional economic policy in many countries. The need to include within a model the specific regional characteristics and the identification of the development potential of each region impose the design of a model of regional development. The modelling of the North-East region of Romania, which distinguishes itself from the ensemble of the other regions through certain distinct economic features, is a necessity and it aims at substantiate possible scenarios of economic evolution of the composing counties. The model presented in the paper defines the behavioural equations for the labour market which describe the functional characteristics of this region.*

**Keywords:** *regional modelling, econometric modelling, regional development*

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