
ABSTRACTS**1. DEVELOPMENT OF EFFECTIVE PRIVATE BILINGUAL SCHOOL'S PRINCIPAL LEADERSHIP STRUCTURAL CAUSAL MODEL: BEHAVIORS AND SKILLS**

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ABSTRACT

This study aims to find out "what are factors/variables the make up effective principal leadership behaviors which effect to effective private bilingual school's principal leadership?" and "what are factors/variables the make up effective principal leadership skills which effect to effective private bilingual school's principal leadership?" Then, causal relations among these three dimensions (behavior, skill and effective leadership) were examined, and hypotheses were tested. The results of EFA and CFA revealed the measurement model of behaviors, skills, and effective leadership measuring indices. The structural equation model with causally related among latent variable leadership behavior, skill and effective principal leadership was taken into analysis, and the hypotheses were tested. The overall results of structural equation model indicate χ^2 was insignificant ($\chi^2=119.84$, $df=121$, $p=0.51$); $GFI=0.96$; $AGFI=0.93$; $RMSEA=0.00$; $NNFI=1.00$ and $CFI=1.00$. These indicate the model fits well to empirical data, and the relations among latent variables are positively correlated, hypotheses were accepted.

Keywords: School leadership behaviors, Principal leadership behaviors, Effective behaviors, Leadership

2. CORPORATE CULTURE: A LASTING COMPETITIVE ADVANTAGE

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ABSTRACT

Corporate culture is a very relevant topic in today's global business environment and will continue to be important and more significant in the future. Corporate culture is not only transparent to employees within a firm but also to customers and investors. This paper explores empirical studies and academic articles conducted on the development of corporate culture with external and internal influences, the essential components of positive corporate cultures and the impact culture has in effectively shaping strategy, structures, and processes. It seeks to enhance managers overall understanding of the concept, to lead by example, and to take an active role in clearly communicating corporate-wide visions and missions to facilitate the development and management of values and assumptions in creating a positive corporate culture. Strong corporate cultures will further differentiate an organization amongst competitors and give organizations the ability to sustain a long-term competitive advantage with an overall better business performance.

Keywords: Corporate Culture; Competitive Advantage

3. CAPITAL STRUCTURE: TAX DEDUCTIBILITY RECONSIDERED

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ABSTRACT

The ability of a corporation to deduct interest in the determination of its taxes owed is considered the most important benefit of debt. Empirical studies, however, consistently fail to illustrate whether, or how, this alleged benefit of debt affects the financing decisions of corporations. To resolve this dichotomy, I demonstrate that interest expense is, in reality, a net drain of corporate resources that would otherwise be

available to stockholders. Furthermore, I show that issuing discretionary debt to take advantage of the tax deductibility of interest does not increase the value of the firm. These findings should facilitate the path toward a comprehensive theory of capital structure.

Keywords: Capital Structure; Leverage; Debt; Financing Policy; Corporate Finance; Financial Management; Government Policy; Taxation and Subsidies.

4. THE INTERACTION OF AUDIT FIRM QUALITY AND THE MEXICAN CODE OF BEST CORPORATE PRACTICES ON EARNINGS QUALITY

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ABSTRACT

The Mexican Code of Best Corporate Practices (Code) was established in January 2000 to increase investor confidence by encouraging more accurate financial reporting and more transparent accounting and disclosure practices by management. We investigate whether or not auditor quality interacts with the implementation of the Code affecting the quality of earnings. We find that firms that hire high quality auditors have the greatest improvements in earnings quality surrounding the implementation of the Code.

Keywords: International; Corporate Governance; Earnings Quality; Auditor Quality; Mexico

5. FACTORS AFFECTING INTELLIGENCE

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ABSTRACT

There are many factors that may affect intelligence and with modern technology it is now possible to determine relationships between intelligence and attributes such as gender, brain size measured from an MRI scan, weight, height and various types of IQ scores. This paper examines the data collected from a sample of Anglo-American students and examines it for the relationship between several variables and varying aspects of intelligence.

Keywords: Intelligence, brain size, IQ, MRI

6. MARKETING & BRANDING HIGHER EDUCATION: ISSUES AND CHALLENGES

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ABSTRACT

In ancient India, education was supposed to be the monopoly of Gurus. Mahabharata and Ramayana eras are the examples of guru-shishya parampara (guru- disciple tradition) where students were sent to the ashram with the sole aim of learning. Over a period of time the education system has witnessed a dramatic shift on account of the structural changes in the society. In the recent years, massive changes in policy, governance, structure and status of higher education have been taken place all over the world. Environmental changes, such as privatization, diversification, decentralization, internationalization and increased competition are common to most countries. These changes have an effect on how higher education institutions operates now a days and they are seen as the driving forces for the marketization of higher education. Marketing and Branding of education is gaining momentum with the entry of private institutions, change in people's attitude towards education and changing scope for the different courses being offered. The technological changes and shrinking global boundaries have increased the significance

of marketing and branding education. The education service can be described as a high contact; consumer and people based service which is high on experience and credence qualities. Education being the service product is intangible, inseparable, perishable and heterogeneous, certain implications exist for marketing. Education being an experiential and intangible product (service), so, branding in education has to be based on the "experience" and employability" aspect rather than anything else.

Keywords: Branding, Higher Education, Marketing

7. PROFILE OF BLACK ENTREPRENEURS: IDENTIFYING FACTORS THAT DISCRIMINATE BETWEEN THEIR LEVELS OF SUCCESS

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ABSTRACT

Since the Emancipation Proclamation in 1863, African American who embarked on business venture had to fight social, institutional and racial barriers the society posed to achieve the modest progress they have made. However, not all entrepreneurs had equal level of success. With that hindsight, we subjected 49 entrepreneurs with complete information on ten categorical and metric factors to discriminant analysis technique with the ultimate of objective of identifying the variables that correctly discriminate between a priori defined groups of entrepreneurs in terms of annual revenue generated. Six of the ten factors considered have discriminating weights of 0.30 or more making the discriminant function derived significant discriminator between the two a priori defined groups. The 79.6 percent accuracy of classifying entrepreneurs in their respective groups is also significant. However, the Wilk's lambda and the chi-square value, two other measure of effectiveness of discriminant function failed the test of significance leading to inconclusive result as a whole. Thus, to arrive at conclusive result we recommend drafting and sending a comprehensive questionnaire addressing personality attributes, personal and professional life histories, and the entrepreneur's own views on his/her motivation to succeed.

Keywords: Black Entrepreneurship, Factor, Success

8. CREDIT CRUNCH AND MARKET TIMING OF GLOBAL BOND ISSUANCE

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ABSTRACT

This paper examines the determinants of global financing for a sample of 828 global debt issues made by U.S. firms during the periods from 1996 to 2009. We find that investors demand significant lower premiums on global bond issues than on domestic bond issues, and the volume of global bond relative to domestic bond issues increases as the interest differential widens between global and domestic markets, suggesting that the firms time the market in issuing global bonds to exploit cheaper financing opportunities. We also find that the U.S. risk premium is positively correlated with the interest cost differential, and firms tend to issue more global bonds when the risk premium is high. This finding provides a potential explanation for the increasing amount of global bond issues observed during the recent credit crunch, which is characterized by high risk premium.

Keywords: Global bonds, risk premium, yield spread, credit crunch.

9. THE EFFECTS OF JOB SATISFACTION AND ORGANIZATIONAL COMMITMENT ON VOLUNTARY TURNOVER INTENTIONS OF THAI EMPLOYEES IN THE NEW UNIVERSITY

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ABSTRACT

This study investigates the relationships between job satisfaction and organizational commitments on voluntary turnover intentions of Thai employees in the new university. We use a sample of employees of Rajamangala University of Technology Isan in Thailand as the new university. Job satisfaction and organizational commitment are chosen as independent variables. The results show that job satisfaction and organizational commitment have a direct negative influence on voluntary turnover intentions. For associations between job satisfaction and organizational commitment, job satisfaction has a significant positive effect on organizational commitment. Contributions and suggestions are also provided for further research.

Keywords: Job Satisfaction; Organizational Commitment; Voluntary Turnover Intention

10. HYBRID MODELS AND ERROR WEIGHTING FOR PREDICTING CUSTOMER CHURN IN TELECOM INDUSTRY

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ABSTRACT

It is more expensive to acquire new customers than to retain existing ones. Consequently, churn prediction is one of the critical requirements of customer relationship management and customer retention. There had been a number of attempts to predict customer churn, especially in telecom industry. The variables used in churn prediction are both nominal as well as metric in nature. It is well known that certain prediction techniques work well with nominal or ordinal variables where as others work well with metric variables. A hybrid model using classification trees and discriminate analysis is used in this paper to improve the predictions of customer churn in telecom industry.

Keywords: Customer Churn; Telecom Industry; Classification Trees; Discriminant Analysis; Hybrid Models

11. EFFICIENCY LOSS AND EFFICIENT ESTIMATION METHODS FOR THE FIXED EFFECTS MODELS

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ABSTRACT

The dummy-variable OLS approach to control for fixed effects in panel data yields unbiased estimators, but only with some loss in the efficiency. In eliminating the fixed effects from the regression model, it also removes between-groups variability which is large in many applications. This study proposes a Bayesian estimation method which can utilize the between-groups variability as well and therefore improve the efficiency of estimation.

Key words: Panel data; Fixed effects; Efficiency; Gibbs sampler

12. MOVIES: DOWNLOAD VS. RENTAL

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ABSTRACT

Movie downloads have emerged via an E-commerce transformation from picking up movies from the typical movie rental store and from placing rental orders online to have them delivered to one's mailbox. Movie downloads do not only challenge the traditional way of seeing movies in the movie theater, but also impact the traditional movie rental business. Although Blockbuster and Netflix have websites where customers can add all their favorite movies to a queue and pay a flat rate to receive a certain amount of DVD's by mail each month, their e-commerce model has its inadequacy since it was initiated. This is due to the fact that, as the part of the process, it is still handled by a traditional delivery system (mail) which may take days for the DVD disks to arrive at a customer's home. The study, through an empirical experiment, focuses on consumers' preference of price, product quality, and delivery of movie downloading from the internet as compared to the traditional movie rental. Movie downloading is emerging, and it possesses more convincing advantages over the traditional movie rental. E-commerce shows a trend in the movie industry that consumers can stream movies and TV shows directly from the internet instead of waiting for the DVDs in the mail. As technology advances globally, movie downloading could prevail in the years to come.

Keywords: E-Commerce; E-Tailing; Entertainment Industry; Technology Management

13. FINANCIAL STRATEGIES TO IMPROVE PRIMARY HEALTHCARE SERVICES AND POLICIES THAILAND

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ABSTRACT

Purpose: The purpose of this study is to assess the financing strategies to improve primary healthcare services and policies in Thailand. **Design/methodology/approach:** This study has been developed based on literature review of research in primary healthcare management. To improve the performance healthcare delivery services process and major step find the problems identification and formation the universal healthcare coverage policy. **Findings:** The study finds problems of the healthcare delivery services in Thailand 1) Problem of primary healthcare delivery system efficiency 2) Improved the delivery of quality healthcare services, accessibility and affordability. **Research limitations/implications:** This study is based on literature review, examining current problems in Thailand. Healthcare financing Contribution to research on primary healthcare delivery by the development of a comprehensive instrument of provider-perceived healthcare delivery system in Thailand. And lack of healthcare financing within the new decentralized system. **Practical implications:** The proposed model can be implemented in primary healthcare centre services in order to improve primary healthcare performance. It may also be applied to other services. Provides a practical framework for stakeholders to develop an healthcare services performance measurement system to rationalize resource allocation process that enhances continuous primary healthcare financing strategies improvement. **Originality/value:** The study suggests the adoption of an approach of management practices in dealing with Thailand healthcare services system problems and provides the quality healthcare service at primary healthcare level.

Keywords: financing, primary, healthcare, management, efficiency, delivery, services and health system

14. WERE BANKS' SHAREHOLDERS FINANCIALLY SHORTCHANGED IN RECENT ACQUISITIONS?

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ABSTRACT

This paper examines the impact of recent mergers on shareholders' wealth in the financial services industry. The literature on the topic provided conflicting results. This study used a standard event methodology. The results showed that acquiring firms consistently earned negative abnormal returns. Yes, banks' shareholders were financially shortchanged in recent mergers.

Keywords: Bank, Shareholder, Acquisition

15. CHINA SILK WINES: A CASE STUDY

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ABSTRACT

China has a 6,000 year history of grape growing, and a 2,000 year history of wine making, and yet until this century the wine that was made in China was not of a style that would be recognized in the West. China has been famous for its 'traditional' wines (e.g. rice and plum wines), hard liquor (e.g. Mao Tai) and beer (particularly Tsingtao) for a long time. However, hardly anyone outside China has heard about its modern wines (red wines and white wines). As a matter of fact, China has some of the finest vineyards and wine-making capabilities in the world.

China's wine industry has maintained a double digit growth annually in recent years. Currently, the country has about 600 wineries. By the end of 2008, the country had 167 state-owned winery enterprises and others with annual sales exceeding 5 million yuan. The country's total industrial wine output value in 2008 was over 18 billion yuan, up 24% from the previous year. In spite of that, hardly any Chinese wine gets out of the country. This paper is a case study of China Silk Wines, the first company that brought the modern wines of China into the United States. Prior to the advent of China Silk Wines, very few people in the US even knew that China can produce some of the finest modern wines in the world. This paper examines the entrepreneurship of the company's founder and the challenges faced by a startup in the competitive US wine market.

Keywords: Wine Industry; Modern Wines of China; Entrepreneurial Strategies

16. METHODS AND MODELS OF ESTABLISHING THE RESULTS OF THE ECONOMIC ENTITIES

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ABSTRACT

Accountancy may be sometimes a privileged information source for the fiscal authorities, in this case the majority of the fiscal obligations being established based on the accounting data. "Several attempts were made and are still made in order to establish an arrangement relation between accountancy and taxation, i.e. to determine which one has a greater impact on the other. Taking into consideration the statements made by different Romanian and foreign authors, the following situations can be identified: accountancy is influenced by taxation at different intervention levels; accountancy is independent of taxation (the two of them are disconnected); accountancy influences taxation" (Istrate, 2000).

Keywords: *Methods; Models, Results, The contingent tax method, The deferred tax method or tax report method)*

17. CREATING A BUSINESS FIRST YEAR EXPERIENCE PROGRAM FOR BUILDING A SUCCESSFUL CAREER

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ABSTRACT

There are serious consequences for both students and educational institutions when students either leave one university for another, or when they leave higher education entirely (Schrand and Brown, 2008). From the institution's point of view, relatively level or increasing revenues from tuition and fees are needed to support the physical facilities, academic programs, and student services. Universities have invested time and energy into socializing incoming freshmen, and their hope is to help students become successful in their academic experiences (Robbins, Oh, Le and Button, 2009). Another issue is that it is more expensive for institutions to recruit and admit new students than it is to retain existing students. Society, meanwhile, loses when a student is not successful because the student generally loses present and future income and also tends to develop lower self-esteem.

Keywords: *Experience, career, Develop*

18. VALUE CHAIN PERFORMANCE MEASUREMENT: A SIMPLE DEA ANALYSIS USING INTERMEDIATE MEASURES

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ABSTRACT

The paper develops a simple way to measure value chain performance by considering the presence of intermediate measures. An application study is presented to show the usefulness of the model. The proposed method can serve as a tentative solution for measuring the efficiency of the value chain systems.

Keywords: *Value chain, data envelopment analysis, performance*

19. INTEGRATING ORACLE SQL INTO COMPILATION OF FINANCIAL STATEMENTS

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ABSTRACT

Due to the increased reliance on the structured query language (SQL) as the main query language to access financial database systems in accounting firms, teaching SQL in accounting information systems has become an important topic. The need to explore ways to teach such a topic effectively challenges many educators. This paper presents a teaching case that integrates Oracle SQL technology into the compilation of the financial statements. The teaching case includes 1) designing a financial database with a chart of accounts, 2) creating the company financial database, 3) querying the financial database, 4) preparing a summary trial balance, 5) developing a set of financial statements such as an income statement and a balance sheet, and 6) computing a key financial ratio: return on assets (ROA). This case offers a good starting point for instructors who are interested in teaching SQL in accounting information systems (AIS) courses. The case can also serve as a project for Information Systems (IS) database instructors who are interested in teaching financial and investment databases. By integrating financial statement concepts with Oracle SQL technology, students are able to get an insight into the Oracle financial database system and consolidate the fundamentals of financial database with the compilation of financial statements.

Keywords: *Structured query language, financial databases, accounting information systems, oracle databases, accounting education, case study, Oracle database, Accounting Information Systems, SQL Language*

20. A BROADENED MODEL OF GOAL-DIRECTED BEHAVIOR: INCORPORATING THE CONATIVE FORCE INTO CONSUMER RESEARCH

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ABSTRACT

Previous attitude-behavior models think of volitional behavior as the generation of voluntary actions in response to stimuli. However, in light of perceptual control theory, this study suggests that the volitional process that leads to a particular volitional behavior starts with the perceptual control of past behaviors and environmental disturbances. A holistic framework of goal-directed behavior is presented to broaden the Model of Goal-Directed Behavior originally proposed by Perugini and Bagozzi (2001). The holistic framework suggests a negative impact of existing behavioral volition on the desire for an alternative behavior, and further, on the alternative behavioral volition. The study tries to explain that the goal-setting process of goal-directed behavior is volitional and non-reflexive from a conative perspective, and the goal-attainment process is periodical and subject to change.

Keywords: *Goal-Directed Behavior, Theory of Reasoned Action, Theory of Planned Behavior, Conative Psychology, Volitional Behavior*
