
ABSTRACTS**1. PROFESSIONAL COMMITMENT, PROFESSIONAL RESPONSIBILITY, ETHICAL REASONING, AND AUDIT QUALITY OF TAX AUDITORS IN THAILAND**

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ABSTRACT

This study aims to investigate the effects of professional commitment and professional responsibility on audit quality of tax auditors in Thailand via a mediator of ethical reasoning. Professional commitment and professional responsibility are independent variables; audit quality is a dependent variable; and ethical reasoning is a mediating variable. Here, 241 tax auditors (TAs) in Thailand are samples of the study. The results show that professional commitment has a significant positive influence on professional responsibility, ethical reasoning and audit quality. Likewise, professional responsibility has an important positive impact on ethical reasoning and audit quality. Ethical reasoning also has a potential positive effect on audit quality. Potential discussion is effectively implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion, and suggestions and directions for future research are highlighted.

Keywords: Professional Commitment, Professional Responsibility, Ethical Reasoning, Audit Quality

2. DIVERSITY ISSUES IN INFORMATION TECHNOLOGY EDUCATION: THE ROLE OF CULTURAL VALUES IN PREDICTING TRAINING PREFERENCES AND SUBSEQUENT TRAINING EFFECTIVENESS

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ABSTRACT

Due to increased rates of immigration many educators are now responsible for training employees from a broad range of countries. As such it is important to understand both the role of cultural values in predicting training format preferences and how these culturally-based preferences may influence training effectiveness. Previous efforts to study this issue have proven inconclusive, possibly due to serious sampling limitations. This study uses Canadian government data collected from thousands of immigrants who received software application training while working in Canada. The data, based on a specialized government survey, includes a representative sample of organizations and industries. The dependent variables of self-reported training format preferences and time spent using the software application after having received training were both analyzed using numerous techniques. It was concluded that cultural values played a statistically significant but not substantive role in predicting training format preferences and subsequent training effectiveness. Interestingly other variables introduced as controls explained a much greater amount of variance in training format preferences. This has important implications for which aspects of diversity educators should focus on when trying to align training with learner preferences.

Keywords: cultural values, training format, training effectiveness, immigrants, diversity, information technology

3. DOUBLE JEOPARDY IN MERGERS AND ACQUISITIONS

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ABSTRACT

There is a manifest need to improve merger and acquisition (M and A) performance. Most performance improvement efforts have focused on reducing acquirers' purchases of "bad" companies or designing approaches to avoid paying too much for "good" ones. Performance can also be improved by increasing the number of potentially attractive targets that are purchased at appropriate prices. In this article, the author explores the two types of errors that reduce performance and highlights factors that should be considered by acquirers to increase the number of attractive deals they consummate.

Keywords: acquisition performance; mergers and acquisitions

4. CRITICAL APPRECIATION OF APPRECIATIVE INQUIRY: REFLEXIVE CHOICES FOR SHADOW DANCING

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ABSTRACT

In this paper, Appreciative Inquiry (AI) is decoupled from its positive principle and an argument made for a reflexivity narrative to shape inquiry. Reflexive criteria are identified for assisting discernment of focus within an AI process so that opportunity is maximized for the outcomes of inquiry dialogue to be congruent with the generative aims and principles of AI. The binary narratives of appreciation vs. critique and positive vs. negative are challenged, and the effects of the polarization implied by such narratives are explored. A range of choice points and mechanisms for exclusion of content in AI dialogue, promoting censorship and defined as Shadow, and mechanisms for inclusion promoting reflexive awareness, are identified. A case story follows that illustrates Appreciative Inquiry-Shadow relationships and mechanisms for inclusion and exclusion. Finally, implications for our collective AI conversation are presented.

Keywords: appreciative inquiry, shadow, norms, inquiry, narrative, critical appreciation, reflexivity

5. ETHICS AND ACCOUNTING PROGRAMS AS ENVISAGED BY STUDENTS AND FACULTY

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ABSTRACT

In the aftermath of recent business scandals the recommendations by authoritative bodies to include the teaching of business ethics in business curricula became progressively more frequent and vocal. As a result business schools around the globe hurried to comply with the recommendations one way or another. The purpose of this study is to determine the outlook of business students and faculty in one of the leading universities in Lebanon, namely the Lebanese American University, on the current status, future trends and expectations from teaching of ethics. A survey of 594 students and 23 faculty revealed that the great majority of students and faculty alike believe that the teaching of ethics is essential, that a stand-alone course is preferable and that the university should do more to instill ethics into its programs.

Key Words: Accounting Curriculum, Accounting Ethics, Teaching Ethics in Accounting

6. THE BUY-BACK OPTION ON LEASED ASSETS: ECONOMIC VALUE and DEAL SWEETENER under ASYMMETRIC INFORMATION

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ABSTRACT

This article suggests that the option to buy back leased assets must go unexercised under most circumstances. The call embedded in the lease contract is the price paid by the lessee for the ability to purchase the asset at maturity. This call is less valuable the greater the rate of technological obsolescence. Asymmetric information provides some rationale for such an option. An empirical implication of this manuscript is that for productive assets, a measure of value elasticity with respect to technological change provides a proxy for asset's volatility when options written on these real assets are valued.

Keywords: Leased Assets, Buy-back Option; Call Option, Technological Obsolescence, Asymmetric Information, Value Elasticity

7. CULTURE CRITIQUE: THE IMPERATIVE TO INTEGRATE CULTURE INTO THE FOREIGN LANGUAGE CLASSROOM

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ABSTRACT

In the aftermath of 9/11, recent mandates arising from policy makers and the premier professional associations representing foreign language educators endorse a shift in language pedagogy toward the integration of culture into the curriculum in a seamless manner. Intercultural competence has been designated as a principal outcome, of equal importance and timeliness, to the traditional communicative, linguistic and grammatical proficiency models. Although many scholars in the 1970s and 1980s published research on the relevance of intercalating cultural units, and outlined innovative methodologies for implementing this charge, the foreign language classroom has been slow to embrace and execute this new paradigm for teaching deep as well as surface culture. This article examines the imperative to overhaul the foreign language classroom, from curriculum, progression and programmatic perspective. In

addition, the new initiatives coming out of the State of Utah, from the Governor's Office to State Department of Education reveal a push to institute dual-immersion language programs in Chinese, Spanish, French, German, Russian and Arabic from k-12 grades.

Keywords: *Culture definitions, pedagogy, foreign language classroom, teaching deep culture, dual immersion instruction*

8. WEB ACCESSIBILITY FACTOR A KEY FOCUS FOR SERVING STUDENTS

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ABSTRACT

Technology can help make an educational environment more accessible to people of all abilities including students, teachers, and staff with special needs. Education institutes are utilizing the emerged of technology as a key component in making personalized learning a reality. They focus on preparing students for tomorrow's world, with the objective of helping each one meet his/her maximum potential with a consideration that every learner learns in a unique way. As educators we believe that web accessibility is a core factor that can be deployed by institutes to reach this goal. The aim of this paper is to present the result of examined websites of one hundred universities providing higher education regarding their compliance with web accessibility standard guidelines and to highlight the importance of making their website accessible to all people including those with special needs. The paper also will provide recommendations based on our findings and comments on serving learners by making a web accessible.

Keywords: *Web Accessibility, Special Needs, Serving Students, Web Content, Technology in Education*

9. GLOBAL PRODUCT PATTERN STRATEGY TO MEET RELIGIOUS VALUES

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

This article aims to address the religious values that strongly influence consumption, based on a literature review on the values of postmodern society that support the standardization, coupled with a discussion based on social behaviors that include the need to adapt products to meet specific values, seeking to understand how some deeply religious values are separated by what is understood as a global trend. The survey results showed the importance of understanding and respect for religious values as a source of organizational competitiveness in view of the importance of the topic that most strongly indicates the value of religion than the religious principles of this or that.

Keywords: *consumption, religious values, product adaptation, global trend*

10. REPORTING SUSTAINABILITY IN LATIN AMERICA: THE ROLE OF MNCs AND NATIONAL CHAMPIONS

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ABSTRACT

Following the Triad (USA, European, and Japan), Latin America countries are now becoming aware of the importance of corporate social responsibility (CSR) and, in particular, the sustainability reports as Global Reporting Initiative (GRI), the de facto global standard for sustainability reporting. However, the mere number of the participants does not provide enough information on the subject. The Latin America approach to CSR may well differ from the Triad approach, given various differences in their socioeconomic characteristics, most of them originated from the Spanish and Portuguese colonization. The data analysis was carried out in 167 companies in 11 countries and 32 different industrial sectors in the region. The analysis was split into two periods: From 2000-2005, the pioneers and the first Latin American companies, and from 2006-2009, the growth and consolidation period. The findings reveals that there is a greater level of corporative governance in main markets, the growth of Latin American MNCs (Multilatinas) and the presence of MNC from countries as Spain (1st place in the 2009 ranking in the GRI Reporting), USA; Japan, Sweden, Netherlands and Germany is a driver for the growth of sustainability in the region.

Keywords: Sustainability, Global Reporting Initiative, Latin America

11. A MODEL OF PERCEIVED MOTIVATION EFFECTS ON STUDENT SATISFACTION IN LEARNING WEB-BASED ERP SIMULATOR

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ABSTRACT

Several researchers suggest that a web-based ERP simulator may be the right tool to include in business school's curricula, especially if the overall goal is to teach ERP processes instead of teaching how to configure ERP software. Moreover, instructors are reluctant to invest their time and effort if they are not confident that students will find the learning tool acceptable. Then, this study attempts to investigate students' satisfaction of a web-based ERP-simulated learning medium in a Thai university. This study is one of the few attempts to explore students' satisfaction in web-based ERP-simulated learning medium. The model focuses on integrating perceived usefulness, perceived ease of use, and perceived enjoyment into one perceived motivational factor affecting commitment, student attitude, and student satisfaction toward the use of an ERP simulator. Perceived motivation shows significant relationships with commitment and satisfaction. The structural model provides a good fit to the data. A successful web-based ERP learning environment should include the components of perceived motivation, commitment, and satisfaction.

Keywords: ERP and Education, Educational Technology, Perceived Usefulness, Perceived Ease of Use, Perceived Enjoyment, Commitment, Satisfaction, Motivation, Thailand

12. THE IMPACT OF INSTITUTIONAL QUALITY ON EURO ZONE'S PRODUCTIVITY

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ABSTRACT

Macroeconomic indicators show clearly that some countries have not managed to converge at the pace expected despite the EU funding. Some of them have faced slow productivity growth, persistently higher inflation, deteriorating competitiveness and consequently large current account deficits. The effects of institutional quality on productivity have been investigated during the last two decades. A number of papers have also confirmed the important role that institutional quality plays on the effectiveness of structural funds in boosting productivity and facilitating convergence.

In this paper, using panel data for the EU-15 countries, we are examining to what extend structural funds have managed to raise productivity growth and the effect – if any - of the quality of institutions on this relationship. We expect that the existence of extensive corruption hinders the positive impact of structural funds on factor productivity and improved competitiveness.

13. INVESTMENT IN THE MICRO AND SMALL ENTERPRISE SECTOR FINANCED WITHIN THE INNOVATION VOUCHER PROGRAMME

Rafał Szymański, University of Szczecin, Poland

ABSTRACT

The paper presents the University of Szczecin's experiences with micro and small enterprises concerning the implementation of innovative process solutions and pre-implementation research. This form of cooperation took place in 2009-2010 and was part-financed by the Polish Agency for Enterprise Development. The "Bon Na Innowacje" (Innovation Voucher) programme provided funds for services related to product or technology implementation and development delivered by a scientific institution selected by the entrepreneur in a beauty contest. The services could have aimed, for instance, to develop a new technology of production or service delivery, or to enhance: an existing technology offered by the enterprise, a product it manufactures or a service it delivers. Consulting services offered by scientific institutions were also considered as eligible costs. The programme was addressed to micro and small enterprises which in the year of application and within 3 calendar years preceding the year of application for funds within the "Bon Na Innowacje" programme were not using R&D services delivered by a scientific institution. The group of eligible service providers included scientific institutions involved in research or development on a continuous basis. The paper describes the phases of the University of Szczecin's experience of cooperation with entrepreneurs, from a beauty contest to negotiations on the contract, delivery of the service and the final settlement. For selected case studies the continuation of the cooperation between enterprises and the scientific institution has been presented as achievement of one of the programme objectives, i.e. the establishment of cooperation between entrepreneurs and scientific institutions.

Keywords: *Innovation, micro and small enterprises*

14. ACCOUNTING PROFESSIONALS' ATTITUDES AND ABILITIES UNDER CRISIS CIRCUMSTANCES: PROJECT FOR EXAMINATION OF EMERGING MARKET COUNTRIES

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ABSTRACT

The purpose of our paper is to discuss a research project that we plan on implementing in order to analyze accounting professional's attitudes and abilities under crisis circumstances while considering emerging market countries. We consider that discussing the insights of such a project could be beneficial for all involved parties. Our research proposal aims to develop research, which examines the effects of the recent economic crisis on professional accountants' attitudes and abilities. Its major objective is to analyze emergent countries under the current crisis circumstances. Specifically, we will examine whether the ability of the accounting profession in these countries has been affected as they seek to incorporate and contribute to the development of global accounting standards. This ability will be analyzed by investigating the accounting system in each country and their attitudes towards international accounting standards. Furthermore, we want to capture their opinions concerning the crisis (its roots, implications, accounting reactions – with emphasis on fair value issues) and how it fits in their countries as applied internationally. We will seek to understand the explanations for the levels at which accountants in emerging countries are responding to these global accounting standards during the current economic crisis at international level.

Keywords: *economic crisis, accounting profession, global accounting standards, emerging countries*

15. MODELING USER SATISFACTION IN E-LEARNING: A SUPPLEMENTARY TOOL TO ENHANCE LEARNING

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ABSTRACT

This research is an attempt to examine user's satisfaction in E-Learning as a supplementary tool to enhance learning in universities. This paper hypothesized the direct impact of satisfaction components such as delivery method, content, system, and interaction, on satisfaction in E-Learning. Gender was used as a moderator for this research. Three hundred and twenty-two Malaysian students from public universities voluntarily participated in this study. The result revealed that satisfaction components such as delivery method, content, system, and interaction have significant positive relationship with satisfaction in E-Learning, whereas gender was found to have partially moderated one component, namely interaction with satisfaction.

Keywords: *E-Learning, Delivery Method, Content, System, Interaction, Gender, Satisfaction*

16. DISCRETE EVENT SIMULATION AND LEAN PRODUCTION SYSTEMS: A CASE DEMONSTRATING INTERDEPENDENCY

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ABSTRACT

A central mission in organizational management is to operate a lean enterprise to control and reduce costs, increase flow and velocity while maintaining quality of the products the organization produces. The purpose of this project is to present when to use and support for using discrete event simulation (DES) in complex settings to determine if a process solution derived by following lean principles is worth doing. Literature indicates when to use DES and a case is utilized to demonstrate support for using DES. A relatively complex manufacturing production shop was simulated to determine the affect of reinstating a supermarket of finished goods after following the solution of a lean project that eliminated the original supermarket. Research such as this is important to further effective process management.

Keywords: *Discrete Event Simulation, Lean Enterprise, Lean Production, Process Management*

17. UNDERSTANDING OF THE PHENOMENA OF GOODWILL

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ABSTRACT

In accounting the treatment of purchased goodwill is the most controversial issue. Over the past decades, numerous debates have been raised to deal with the problems and issues associated with the valuation of goodwill. This study reviewed some of the academic researches and found that academic debates have mainly centered on the bookkeeping problems of the subsequent values such as cost allocations, impairment, and profit inflation rather than the problem of the acquisition value. After examining past accounting approaches and other issues surrounding the valuation of goodwill, it was discovered that the main accounting problem is primarily related to the accountability of management in regards with the determination of the initial value, rather than the analysis of the firms' bookkeeping treatments. By means of the examples and illustrations of the accounting techniques and valuation theory, this study confirms that controversy will remain, not just in regards with the subsequent valuation and bookkeeping aspects of the transactions, but chiefly in regards with the determination of the initial value and incorporation of accountability in the process of accounting for goodwill. In the final section a normative and independent valuation model is suggested that has the limited objective of improving the analysis and valuation of the goodwill acquisition.

Keywords: *Purchased goodwill, Initial recognition, Accountability of management*

18. ACCOUNTING PROFESSIONALS' ATTITUDES AND ABILITIES UNDER CRISIS CIRCUMSTANCES: PROJECT FOR EXAMINATION OF EMERGING MARKET COUNTRIES

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ABSTRACT

The purpose of our paper is to discuss a research project that we plan on implementing in order to analyze accounting professional's attitudes and abilities under crisis circumstances while considering emerging market countries. We consider that discussing the insights of such a project could be beneficial for all involved parties. Our research proposal aims to develop research, which examines the effects of the recent economic crisis on professional accountants' attitudes and abilities. Its major objective is to analyze emergent countries under the current crisis circumstances. Specifically, we will examine whether the ability of the accounting profession in these countries has been affected as they seek to incorporate and contribute to the development of global accounting standards. This ability will be analyzed by investigating the accounting system in each country and their attitudes towards international accounting standards. Furthermore, we want to capture their opinions concerning the crisis (its roots, implications, accounting reactions – with emphasis on fair value issues) and how it fits in their countries as applied internationally. We will seek to understand the explanations for the levels at which accountants in emerging countries are responding to these global accounting standards during the current economic crisis at international level.

Keywords: economic crisis, accounting profession, global accounting standards, emerging countries

19. INSOLVENCY PREDICTION OF BRAZILIAN COMPANIES DURING THE REAL ESTATE CRISIS

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ABSTRACT

The U.S. real estate crisis brought losses to several sectors and agents of the economy. In Brazil, some companies had losses due to investments in the forward markets, as the derivatives. Due to this unstable scenery, some questions were raised, such as the inquiry that it would be possible to foresee such chain losses. During the history, several academicians created insolvency predictability, testing them according to the crises lived by those authors. Many financial accounting indicators were used to evaluate if a company was going toward insolvency or not. Through literature review and study of those traditional models, we have an econometric quantitative work, which tested the significance of the Altman & Ohlson models, using companies which hold operations in Brazil as database. In order to do that, organizations that went through financial difficulties and the ones that escaped from the U.S. real estate crisis without solvency problems were chosen. Through the results, we can notice the model could predict the companies which had financial difficulties in that period in an efficient way because the percentage of perchance for the insolvent companies was of 89%. Therefore, we can affirm that the Ohlson Model, using neural network, is a good prediction model.

Keywords: Insolvency, Prediction, Models

20. THE ROLE OF ACCOUNTING BEST PRACTICE EFFICIENCY IN ACCOUNTING INFORMATION EFFECTIVENESS ON THAI FOOD BUSINESS SUCCESS

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Rotcharin Kunsrison, Mahasarakham University, Thailand

ABSTRACT

This article is about the effect of accounting best practice efficiency on business success via accounting information effectiveness as mediator. The study examines the relationships among accounting best practice efficiency and business success, whereas accounting information effectiveness is taken as mediator. The results indicate that encourages contact; develops reciprocity and cooperation; encourages active learning; gives prompt feedback; emphasizes time on task effect on accounting information effectiveness. In addition to this research shows the effect of accounting information effectiveness are also directly related on business success. Finally, contributions and suggestions are also provided for further research.

Keywords: *Accounting Best Practice; Encourages Contact; Develops Reciprocity and Cooperation; Encourages Active Learning; Gives Prompt Feedback; Emphasizes Time on Task; Accounting Information Effectiveness.*

21. THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON CUSTOMER LOYALTY

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ABSTRACT

The purpose of this paper is to deep understanding of the nature of corporate social responsibility (CSR) in Thailand. This paper will investigate the effect of CSR on customer loyalty. Respondents had evaluated a level of perceived CSR and loyalty on each category. Three categories were used for this study. Corporate social responsibility (CSR) has significant positive effects on customer loyalty. The effect of Bank's CSR on customer loyalty is more important than CSR of automobile and mobile on customer loyalty respectively

Keywords: *corporate social responsibility, customer loyalty, automobile, bank, mobile*

22. THE STUDY OF PROBLEMS AND DEVELOPMENT OF RUBBER PRODUCTION IN THE EASTERN REGION OF THAILAND

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ABSTRACT

This research is to study problems of control standards in product selection prior to processing, method to select quality latex and rubber scrap and problems and obstacles in the production of processed rubber. This is to use as a guideline in the development of rubber processing in Eastern region of Thailand in order to compete in the global market.

Keywords: *para-rubber, production process, product quality*

23. FACTORS AFFECTING THE CHOICE FOR FURTHER STUDY IN THAILAND OF CHINESE STUDENTS WHO CURRENTLY STUDY IN THAILAND

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ABSTRACT

This research interests in finding the factors affecting the choice for further study in Thailand of Chinese students currently study in Thailand. The data was collected from Chinese students who are studying undergraduate and postgraduate at Burapha University, Thailand, total of 400 samples. The sample sets attitude towards Thailand. The highest score is the friendliness of Thai people. The overall statistic results found that the standard of healthcare, financial, security and reliability and trust in Thai people have significant positive effects on Word-of-Mouth.

Keywords: word-of-mouth, country image, Chinese attitude

24. TOWARD AN ALIENATED WORKFORCE: THE IMPACT OF TECHNOLOGY ON THE DEVELOPMENT OF AN ALIENATED WORKFORCE

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Şebnem Penbek, Izmir University of Economics
Mert Günerergin, Izmir University of Economics
Deniz Zaptcioglu Salcan, Izmir University of Economics

ABSTRACT

This phase of technology has evoked psychologists, sociologists, organizational behaviorists and academicians to study the impacts of these technological changes on employees, organizations and societies. The aim of this paper is to explore the relation between technology and alienation from work. Thus, we try to evaluate whether the defined technology used by the organization is creating an alienated work force. Organizations should consider the relation between technology, individual and its consequences, for the effective use of related resources hence, organizational activities require convenient technology whereas convenient technology needs "human" just to turn the switch on. The sample of the study is composed of nurses who work for a hospital Western Turkey. Surveys had been collected from various departments of hospital by using random selection method. 120 valid surveys had been collected and analyzed by using SPSS 16. The alienation from work had been adopted from the study of Seeman (1967) and the technology scale had been adopted from Aldemir's (1985:161-180) technology scale.

Keywords: Technology, Alienation, Nurses, Culture

25. AN ANALYSIS OF THE RELATIONSHIP BETWEEN CRM AND THE SUCCESS OF MICRO E-COMMERCE ENTERPRISES IN THAILAND

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ABSTRACT

Customer relationship management has seldom been applied to micro e-commerce enterprises. The purpose of this paper is to explore a link between the role of the customer relationship management and the success of micro e-commerce enterprise based in Thailand. This study applies a qualitative approach with a cross-sectional survey for data collection from 312 Thai e-commerce entrepreneurs. The findings of this study illustrate that customer relationship management (CRM) factors including personalization,

responsiveness, customer knowledge, self-service, and effectiveness, and the external factor of government support are positively associated to the success of micro e-commerce enterprises in Thailand.

Keywords: CRM, E-commerce, Micro Enterprise, Entrepreneur

26. FOREIGN DIRECT INVESTMENT AND PUBLIC HIGHWAY EXPENDITURES: EVIDENCE FROM THE UNITED STATES

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ABSTRACT

In this paper, we study the effect of foreign direct investment on state and local public transportation spending. Using state panel data in the U.S. over the period of 1991 – 2005, we find that foreign direct investment presents a negative effect on state highway expenditure per capita. Furthermore, domestic investment is found to have a weaker negative impact on state highway spending per capita than foreign direct investment.

Keywords: Foreign direct investment (FDI), Public Expenditures, Infrastructure
