

ABSTRACTS**1. EFFECTS OF MANAGERIAL INFORMATION COMPETENCY ON ORGANIZATIONAL PRODUCTIVITY, CORPORATE EFFECTIVENESS, AND BUSINESS GROWTH OF FURNITURE BUSINESSES IN THAILAND**

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ABSTRACT

This study empirically investigates the effects of managerial information competency on business growth of furniture businesses in Thailand via organizational productivity and corporate effectiveness as mediators and inter-functional communication and business reputation as moderators. 121 furniture businesses in Thailand are samples of the study. The results indicate that only organizational operation improvement has a significant positive effect on organizational productivity and corporate effectiveness. Also, corporate effectiveness has an important positive influence on business growth, but organizational productivity has a critical negative impact on business growth. Contributions, suggestions for future research and conclusions are presented.

Keywords: Organizational Productivity, Corporate Effectiveness, Business Growth, Managerial Information Competency

2. CORPORATE GOVERNANCE AND THE FALL OF ENRON

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ABSTRACT

The principal agent problem is a key feature of modern economic literature. Modern corporations should be structured in such a way that management act in the best interest of shareholders. A company where this was clearly violated is Enron. This paper examines the causes of the fall of Enron, and specifically how the misaligned incentives between management and shareholders led to the fall. The authors argue that Enron's fall was a result of a failed corporate governance structure. This paper goes into significant detail on how Enron fell, and then answers the question as to why they fell. Included within the paper is a detailed analysis of all the players within the corporate governance system, and why each one had an incentive not to act in the shareholders' best interests.

Keywords: Corporate governance, Enron, agency problem, special purpose entities, financial scandal

3. AN EMPIRICAL STUDY ON THE RELATIONSHIPS AMONG FACTORS RELATED TO SUCCESSFUL SCM IMPLEMENTATION, RTE CHARACTERISTICS, AND BSC PERFORMANCE

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ABSTRACT

Today's enterprises continue to gain a competitive edge in the fast-changing market in order to ensure their sustainability. For such sustainable competitiveness, enterprises should not only pursue innovations within their respective organizations, but also respond promptly to external changes. Many enterprises are utilizing the concepts of supply chain management (SCM) and real-time enterprise (RTE) in order to establish a system that enables business process participants to access information on a real-time basis and provides/shares necessary information with customers, suppliers, and business partners.

Considering SCM-operating companies as a sort of RTE, this study investigates the relationships among factors related to successful SCM implementation (e.g., IT strategy, partnership, and process innovation), RTE characteristics (e.g., agility and visibility), and business performance from a BSC perspective. Out of a total of 23 hypotheses, 20 are statistically significant by using a structured equation model. The study results will provide useful implications for relevant researchers and practitioners.

Keywords: *IT Strategy, Commitment, Trust, Interdependency, Process Innovation, Agility, Visibility, BSC*

4. OPERATIONAL RISK MANAGEMENT IN NON-FINANCIAL INSTITUTIONS: CASE STUDIES IN BRAZILIAN COMPANIES

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ABSTRACT

This article uses the concepts of risk management, widely advertised and adopted by financial institutions to investigate the possibility of using these techniques and suggestions for companies in the non-financial sector. The work aims to highlight the importance of managing operational risk in non-financial companies, as well as illustrate their actions against the inherent risk in operating activities. The aim is to identify the mitigating actions for operational risk through the management reports, as these actions may convey greater certainty in the relationship with stakeholders (shareholders, investors, analysts, suppliers, regulators, etc.). In methodological terms, we chose a qualitative exploratory research that resembles a multiple case study.

The work was developed through the analysis of institutional reports of the companies studied. Although there is a requirement of regulatory bodies to create specific control of operational risk or disclosure, we found evidence of actions taken to mitigate and disclose the main risks inherent to the activities of enterprises. In general the analyzed companies were concerned about managing their operational risks, without, however, detail the measures taken.

Keywords: *Operational Risk, Non-Financial Companies, Risk Management, Risk Mitigation*

5. B-SCHOOL IDENTITY CRISIS: STUDENT BELIEFS MAY BE AN ANTIDOTE

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ABSTRACT

This paper examines ideas surrounding of B-School relevance. Historically, B-Schools have been criticized from two exaggerated positions. Academic purists believe research by B-Schools lack scientific integrity and that programs have an inadequate focus on intrinsic knowledge. Managerialists believe that B-School research has drifted too far into the academic abyss offering little practical value. Further, they believe educational programs are of minimal utilitarian value since students appear underprepared as they enter the workforce.

The desire to be accepted by the larger academic community and the need to satisfy the business profession has created opposing stresses, caused decision-making confusion, and produced somewhat of an identity crisis for B-Schools. This study investigates student beliefs and suggests these might offer a tipping stone for recapturing B-School self-identity. We found B-School students at all degree levels value intrinsic knowledge with the highest values being assigned by masters' degree students. We have also

found that females place a significantly higher value on intrinsic knowledge than their male counterparts. Implications of findings are suggested.

Keywords: Business School Relevance, Student Attitudes, Business Education

6. EMPHASIZING IDENTITY IN THE GOVERNANCE-IDENTITY-PERFORMANCE MIX

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ABSTRACT

Complexity and uncertainty were the unquestioned economic environment “kings” of the final decades of the 20th century and continue to rule in the 21st-century world. This situation, which is unlikely to change, presents scholars and managers with an intriguing challenge: find different ways to interact with unpredictable scenarios so as to continue to lead firms to success. Corporate governance domain is one area in which new orientations are needed. Similar attention should be given to firm performance. This paper wishes to emphasize that in order to adapt successfully to the challenges presented by an unpredictable marketplace, it is necessary to pay attention to intangible assets, specifically to identity. The present work is based on an awareness of the essential function of identity via the irreplaceable roles of individuals within each organization. The resulting proposal suggests inserting identity into the governance-performance binomial to enlarge its boundaries and encourage firm success.

Keywords: Governance; identity; performance

7. A DIRECTION IN THE DEVELOPMENT OF A COLLABORATIVE DIGITAL WORKPLACE FOR THE NETWORKED ENTERPRISE

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ABSTRACT

In today's business environment that is strongly influenced by the Internet, the network of relationships between workers, corporations, corporations' partners, suppliers, and customers is an important competitive advantage for the business firm. Collaboration within and outside of the company makes the relationships network flourish. The Computer Supported Collaborative Working (CSCW) systems that support such collaboration need functions that center on the human and social requirements while leveraging the Internet technologies. A range of digital tools is presented and their role in improving the effectiveness of a CSCW system is explained. The tools include a real time collaboration tool, a collaborative decision-making tool, a collaborative learning and training tool, a distributed project management tool, a collaborative portal, virtual workplace and process tools, community-oriented tools, and a unified wireless messaging tool. Estimates of the return on investment (ROI) for such a collaborative system have been offered.

Keywords: Computer Supported Collaborative Working, CSCW, Collaboration systems, Group support systems

8. A RESEARCH PROJECT TO ENGAGE STUDENTS IN CONTENT LITERACY

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ABSTRACT

Content literacy is the ability to use reading and writing as tools to learn about specific disciplines (McKenna & Robinson, 1990). This conceptual paper presents a qualitative analysis of how to develop the content

literacy of students at a two-year college through a semester-long research project. The specific course where I have employed this method of promoting content literacy is Business Organization and Management (BUS200). The course is part of the curriculum requirements for the Associate in Applied Science (A.A.S.) in Business Management at a community college, which is part of an urban public university in the United States. The purpose of this paper is to review the literature on content literacy and explore its application through the use of a research project to engage students' interest and improve students' reading and writing skills at the community college level (McKenna & Robinson, 2006). The main question is: Does content literacy engage students in the learning process at two-year colleges? The 13 propositions capture the relationship between content literacy and student learning objectives.

KEY WORDS: Reading, writing, and student learning objectives

9. A THEORY-OF-PLANNED-BEHAVIOR PERSPECTIVE ON B2C E-COMMERCE

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ABSTRACT

This study shows how different shopping orientations influence customers' shopping criteria. Employing the Theory of Planned Behavior, this study surveys 688 respondents. Our analysis resulted in five shopping-orientation, and four shopping-criteria scales. The results suggest that customers who are 1. 'Local shopper' or 'technology' oriented, attach higher importance to the criteria of 'shopping environment' and 'merchandise'; 2. 'Local patronage' oriented attach higher importance to the 'shopping environment' criterion and 3. 'Time-concern' oriented, attach higher importance to the 'convenience' criterion.

Keywords: E-commerce; B2C; Shopping Orientation; Shopping Criteria; Theory of Planned Behavior

10. AN INTEGRATED CONCEPTUAL FRAMEWORK FOR PROJECT MANAGEMENT IN PHARMACEUTICAL NEW PRODUCT DEVELOPMENT

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ABSTRACT

Project management, which starts from project initialization to project implementation, is a crucial activity during the new product development process in any pharmaceutical company. There are some proposed frameworks available at different stages in the project management process for the pharmaceutical industry, but there is no integrated framework for the whole project management process. In this paper, we review the existing literature about project management in pharmaceutical new product development, and propose an integrated conceptual framework to provide guidelines for project management in the pharmaceutical industry.

Keywords: Project Management, Pharmaceutical Industry, New Product Development

11. ACADEMIC ADVISING AND SUPPORT TO ENLIGHTEN COLLEGE STUDENTS: DISPOSITIONAL DETERMINANTS OF ADVISOR SATISFACTION INCREASE COLLEGE DEGREE ATTAINMENT

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ABSTRACT

This research examines the antecedents of academic support and advisor satisfaction among college students. Although not always appealing to some faculty, academic advising remains an important function of the Academy. Advising quality may determine whether students graduate in four years or at all. Our findings reveal gender differences across the nomological network.

Key Words: *Academic advising, advisor satisfaction, academic support, motivation*

12. THE POWER OF MEDIA IN THE FORMATION OF SUBJECTIVITY

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ABSTRACT

Contemporary discussion on subjectivity has been incorporating different fields of knowledge more and more and requiring linkage among them. This theoretical essay approaches questions regarding the power of media in the construction of subjectivity. With the use of dialectic, a construction between the power of media and the formation of subjectivity is proposed here, one still little exploited, which brings together authors from different fields of knowledge.

Keywords: *Power. Subjectivity. Media*

13. DIMENSIONS OF QUALITY IN TEACHING AND HIGHER EDUCATION: STUDENTS' AND FACULTY PERCEPTION

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ABSTRACT

In managing quality, identifying the quality specifications of a product or service is a crucial step before an organization can determine the actions needed to achieve the desired level of quality that would meet or exceed its customers' expectation. Some called these specifications "Dimensions of Quality". These dimensions would help an organization identify the desired goals or objectives for it to plan its operation strategy. Not many studies have been conducted to clearly identify these dimensions to describe high quality education, especially in higher education settings. Through a survey done on students and faculty in a small college in Utah, this paper presents the possible dimensions for high quality education and high quality teaching.

Keywords: *Quality, Total Quality Management, Quality Teaching, Higher Education*

14. EMPLOYEE ENGAGEMENT FOR TALENT RETENTION WITH REFERENCE TO THE ACADEMICIANS

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ABSTRACT

Employee engagement is the level of commitment and involvement an employee has towards their organization and its values. Employees' willingness and ability to contribute towards the company success. Engagement is about encouraging employees to have passion for their work and identifying the organization as more than a place to earn money. Employees are motivated by jobs that challenge them and enable them to grow and learn in the concern field. The main objective of the survey is to know in detail about level of employee's engagement in academic institutions. The survey focuses on analysis and interpretation of responses towards the drivers of Employee Engagement.

Keywords: *Employment, Talent, Retention*

15. ADAPTIVE VERSUS EVOLUTIONARY RESOURCE PARTITIONING IN THE US TELECOM INDUSTRY

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ABSTRACT

In many industry settings, we see various types of organizations co-exist. In the telecom industry, various types of different organizations – RBOCs (Regional Bell Operating Companies), IXCs (Inter-Exchange Carriers), ILECs (Incumbent Local Exchange Carriers) and CLECs (Competitive Local Exchange Carriers) - compete with each other. The 1996 Telecom Act led to dramatic structural changes, one of which was the regulatory creation of new niche spaces (i.e. by allowing new entrants to lease the incumbents' local loop infrastructure) that enabled new entrants (CLECs) to compete against the dominant incumbents (RBOCs). In this context, this study investigates the extent to which 1) the relative competitive advantage of 2) different types of organizations 3) shifts over time in response to 4) institutional changes and 5) organizational adaptation.

Keywords: *Resource Partitioning, Relative Competitive Advantage, Organizational Adaptation*

16. CONSUMER-DRIVEN HEALTHCARE: LET THE CONSUMER DECIDE

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ABSTRACT

A much-publicized fact about health insurance is that so many Americans lack health insurance, which to a great extent, is due to the rapidly increasing costs of healthcare. This paper examines whether the move towards "consumer-driven" healthcare is a possible solution to help make coverage more affordable to small business and their employees. If we look at why costs have gotten out of control and examine the potential solution that consumer-driven healthcare offers, we can get a better idea of whether consumerism in healthcare will help remedy the problem. We believe that the consumer-driven model provides some interesting aspects that give cause for hope that such a model will provide a more realistic way of keeping costs down in the long-term, as market forces begin to creep into the healthcare delivery process.

Keywords: *Healthcare Costs, Insurance, Consumer*

17. FINANCIAL BUBBLES AND PANICS: A LONGER RUN PERSPECTIVE

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ABSTRACT

Psychological and political forces have produced economic and financial bubbles in recent years. Essentially short run event studies have largely dominated tests of market efficiency. This study examines the last two stock market bubbles utilizing a longer run macroeconomic cycle and growth perspective.

Keywords: *Market fundamentals, natural rate, market overreaction, exuberance, panics, long run growth effect, steady states*

18. COMPARATIVE BETWEEN PRODUCTION SYSTEMS AND CERTIFICATION OF CREDIBILITY INFORMATION PUBLISHED IN PRESS NEWS AND CONVENTIONAL WEB

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ABSTRACT

This article is a reflection on the "Production Systems and Credibility Certification of Press Information Published in Conventional Press and Web" and its objective is to display the context that provides the insurgency of a production system that differentiates between journalism conducted on the Web as an important new media. The usuality of publication made possible by virtual communities and blogs, exposes the publishing systems as complex tools that can incorporate the features related to journalistic products. The huge amount of information available on the Web is causing a change in production systems and certification of credibility for journalistic information. The current vertical-centralized conventional force in the newsroom gives way to an horizontal and decentralized model, where the consumer participates in both the production of information and in determining its credibility and relevance.

Keywords: *Information system. Certification. Credibility. Mainstream press, Press the web*

19. DEVELOPMENT OF EFFECTIVE AND INNOVATIVE COLLABORATIVE TECHNOLOGY FOR STRATEGIC MANAGEMENT AND POLICY PEDAGOGY

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ABSTRACT

The adoption of problem-based learning within the classroom creates an environment more conducive to critical-thinking and solution development through the use of scaffolding. Current web 2.0 technologies provide endless possibilities for development of a more cohesive technology platform that engages students through; student-student, student-teacher, and student-mentor/expert collaborations. This ability to create stronger collaborative units that engage to define problems, analyze situations and information, and implement solutions based on industry conditions is a critical component to developing students into high-performing employees. The challenge is the creation of a software platform that is accessible, affordable, and user-friendly. The software must also engage the students and provide them opportunities to collaborate through a process of building concept maps that provide the structure for evidence-based arguments. This research project spans 2003 through 2014. The exploratory mixed-methodology research is focused on the development of an innovative and collaborative technology that supports problem-based learning using the capstone strategic management and policy course.

Keywords: *Blended learning, Problem-based learning, Collaborative technology, Higher education, strategic management and policy pedagogy*

20. ACCOUNTING STUDENTS' ACADEMIC PERFORMANCE: INFLUENTIAL FACTORS IN REVIEW

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ABSTRACT

Our paper focuses on students specializing in accounting and further looks at factors influencing their academic performance. The first part of the paper is dedicated to developing a proper conceptual grounding of factors that have previously been considered within literature. We then move further and perform cluster analysis on the particular case of 2nd year accounting students in the Romanian context. Our study brings useful insights for educators in the field of accounting when considering the educational process and looking at students' academic performance.

Keywords: *accounting education, students' academic performance, influential factors, gender, prior accounting education*

21. A FUZZY MPMC MODEL TO EVALUATE THE REUSABILITY OF FAST-INNOVATIVE PRODUCTS

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ABSTRACT

To deal with the problem of reusability evaluation in reverse logistics, products are categorized into two types: well established products, and products with fast innovations. The companion paper (Kouchekian-Sabour and Jenab, 2010), discusses a model, which applies a reliability based method for evaluating the reusability of used products; that model is applicable to well established products only. Here, the focus is on the reusability evaluation for the second category. To deal with it, a fuzzy multiple participant-multiple criteria (MPMC) decision making model is presented, which is a modified combination of two previous researches: the disposal cause analysis (DCA) matrix (Umeda et al., 2005), and the fuzzy analytical hierarchy process

(AHP) method (Van Laarhoven and Pedrycz, 1983). A numerical example of the application of the presented model is illustrated.

Keywords: Fuzzy AHP, Value Lifetime, Physical Lifetime, Reuse, Remanufacturing, Reverse Logistics

22. CONSUMER HIERARCHICAL MAP OF VALUES ON BRANDS' CHOICE

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ABSTRACT

Focused in the field of consumer's behavior study, the work had for objective to identify the main choice motivators, emotional and rational, and the influence factors of Brazilian consumer's behavior front to the different brands options on food products segment. The field research was accomplished using the laddering technique developed by Reynolds and Gutman and that has its origin in the attitudinal research of Rosenberg's Expectation-Value. The results allowed to identify that the main buys and choice motivators that influence the consumer's behavior of some brands segments are: the desire for personal and social accomplishment and safety, which are many times interpreted as the success warranty promised by a brand, and which attributes and benefits drive the consumer to each one of those values. The study is concluded with the verification regarding the possibility of application of the technique for the actions and marketing planning.

Keywords: consumer's behavior; branding, laddering technique, motivational research, expectation – value

23. EXPLORING PARAMETERS FOR OPTIMIZATION OF FUEL CONSUMPTION IN AVIATION INDUSTRY: A LITERATURE REVIEW

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ABSTRACT

The main objective of the paper is to explore the parameters for the optimization of fuel consumption in aviation industry. This study reviews the literature which has the potential to optimize the aviation fuel consumption. The literature from technological area, operational area, alternate fuel and fuel properties, airport design, social, political and economic area was reviewed. The parameters which effect the fuel consumption in aviation industry from the mentioned areas were explored. The explored parameters will be internally validated by the concerned experts of Prestigious Institutions. This will lead to the development of information framework for optimization of fuel consumption.

Key words: Fuel consumption, Optimization, Alternate fuel, Airport design

24. QUESTIONS IN BASELINING: EVIDENCE FROM THE ERMS VOC MARKET

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ABSTRACT

In this paper we examine the impact of baseline adjustments on the ERMS VOC market. We find that most adjustments were completely unnecessary and imposed extra start-up costs on the market. We would recommend that no adjustments be made during the start-up of future emissions trading programs that use

baselining for allocation determination. Instead, we recommend that adjustments be made in the first few years of market operation after it has been made clear what adjustments are truly necessary.

Keywords: *Base lining, cap-and-trade, emissions trading, VOC emission, allocations*

25. A NOTE ON THE LONG RUN GROWTH RATE OF A NATION'S TAX REVENUE

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ABSTRACT

This paper examines the empirics of the long run growth rate of tax revenue within a neoclassical growth model. Using OECD data across nations we find a one-to-one relationship between economic growth and tax revenue growth. Thus the long run steady state tax revenue per capita depends on the tax rate and the standard of living of a nation.

Keywords: *Long run, tax revenue growth, economic growth, limits to growth.*

26. THE PACKING AS INTERVENING FACTOR ON CONSUMER DECISION MAKING PROCESS

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ABSTRACT

The present paper aims to understand the visual characteristics of food packages and their possible influence on the development of consumer attitudes, composed by cognitive, affective and behavior components. In order to reach the proposed objective an exploratory and qualitative research has been chosen. In-depth interviews were made using a non-probabilistic sample, selected by convenience. The interviewees could talk about which package attributes they considered more important and, out of such results, it was possible to interpret the exposed opinions utilizing the content analysis technique. The results of the research suggest that the visual characteristics of the packages used in the interviews provoke opinions, sensations and inferences regarding product attributes, what demonstrates the existent relation between colors, illustrations, shapes, drawings and some other visual aspects of the packages and the development of beliefs, emotions and behavior intentions of the consumer. In general, it is possible to conclude that visual package attributes help to develop consumer attitudes, build brand image, construct concepts about manufacturers, support other communicational activities, communicate the product and add value to it.

Keywords: *package, consumer attitudes, consumer behavior.*

27. DO INDUSTRY DIRECTORS HELP IMPROVE FIRM PERFORMANCE?

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ABSTRACT

Prior studies find mixed evidence as to the impact of multiple directorships on firm performance. Industry directors are directors with multiple directorships and 50% or more of their directorships are in the same industry. This paper examines whether industry directors are better than other directors and whether inside industry directors and outside industry directors have different impact on firm performance. Using a

sample of S&P 500 firms, we find no relation between industry directors and firm performance. However, there is a strong positive association between inside industry directors and firm performance, yet an insignificant relation between outside industry directors and firm performance. Our findings imply that inside industry directors' interests are better aligned with shareholders, as a result, their valuable experience and knowledge developed by multiple directorships within the same industry enhance the advising role of inside directors and therefore improve firm performance; while for outside industry directors, such positive effect might be offset by less effective monitoring role.

Keywords: Multiple directorships, Boards of directors, Industry directors, firm performance

28. THE REFORM OF HIGHER EDUCATION IN ROMANIA AND THE UNIVERSITY MISSION: A PERSPECTIVE FROM ECONOMICS AND BUSINESS DOMAIN

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ABSTRACT

The issue of the mission that university has to have in the society is very debatable, considering the factors that transformed higher education in the last decades. In Romania, the Reform in Higher Education reform is pending for 20 years. This paper intends to realize an analysis of the Romanian Higher Education in the context of the legislation regarding education that is discussed at the moment in the Romanian Parliament and to present the particularities of Higher Education System in Romania, in order to identify those elements that undermine the progress in this domain. The focus of this paper is on the Economic and Business Higher Education, with an insight on the Academy of Economic Studies, as the most important economic university from Romania. The transition from communist society in the early of '90, the accession to the UE, and the international orientation in assessing the performance and prestige of higher education institutions are the main factors that influenced the evolution of Higher Education in Romania. Each of these factors has contributed to the increase of controversies regarding teaching and research as the fundamental dimensions of the mission of a university. The debate is even stronger in the field of economics and business administration. In this domain, the communism fingerprinted the most part of the education process, from teaching to research, and the inheritance of that period made the process of transition in an on going one. The conclusion of this paper is that reforms taken during the last 20 years haven't clarified the mission of higher education institutions, nor helped higher education institutions too much to improve their image and performances. In turn, caused a lot of confusion and developed a particular understanding of what must do and be a university. In the Romanian Economic and Business Higher Education the problem is not to descend from the ivory tower of theory and rigor, but to climb there.

Keywords: higher education reform, academic research, Romania

29. TAX PROBLEMS ARISING FROM INTERNATIONAL E-BUSINESS

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ABSTRACT

A sale transaction entails sales tax. However, who is responsible for collecting the sales tax – the seller or the buyer? It depends on their residencies. If both reside in the same state, it is the seller's responsibility. If not, it is the buyer's duty. Nevertheless, a U.S. Supreme Court decision stipulated that if there is a nexus between the seller and the state, it is still the seller responsibility to withhold sales tax from the buyer. Nexus requires physical presence, such as an employee or a store. The recently enacted New York Amazon tax law has extended the concept of physical presence to the website connection. If an out-of-state seller enters into a contract with an in-state affiliate engaging in profit-making business activities by means of a computer website linkage, the seller is construed to have nexus with New York State and thus is required to collect sales tax from the in-state buyer. This paper investigates its consequences. It further

points out the problem with the modern internet commerce. The transaction has obscured the seller's and the buyer's residencies. It further explores the additional tax problems arising from international e-business. It concerns custom duties, and hence the sales tax problem disappears. However, a digitized product creates practical difficulties for imposing custom duties. As a result, it is custom-duties free. An international transaction through e-business further concerns whether it is a U.S.-source income or a foreign-source income. Thus, it may involve foreign tax credit. This paper delineates the full scope of the answer. A transaction involving a seller in a foreign country may also concern value-added tax. This paper explains what it is and gives an example.

KEYWORDS: *E-business, Internet commerce, sales tax, nexus, physical presence, Amazon tax, custom duties, tangible product, digitized product, U.S.-source income, foreign-source income, foreign tax credit, value-added tax,*
