

ABSTRACTS

1. DECISION MODELING IN THE CLASSROOM

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ABSTRACT

The documentation and evaluation of an approach for learning decision modeling is the purpose. Our intent is for the students to take this new knowledge and skill into the work place and careers.

The course was an upper division Management Information Systems course in a School of Business accredited by The Association to Advance Collegiate Schools of Business (AACSB). The course originally contained two experiential learning activities: a semester long company based group project and cooperative discussion boards. One outcome goal was the understanding of information systems concepts. The group project was replaced by the decision modeling effort. The evaluation of the decision modeling effort included comparisons with cooperative discussion boards as to understanding information systems concepts.

Three decision models were programmed in Expert Choice using The Analytical Hierarchical Process and available via internet. The students could execute the models from any computer. The process and results were discussed in class.

Decision modeling effort included problem formation, model structuring, data collection, and result analysis. The placement within a Management Information Systems (MIS) course is appropriate since MIS fosters improved decision making.

The evaluation of the decision modeling effort and the cooperative discussion boards include an end of the semester student survey. The students' understanding of information systems concepts and their understanding of the Analytical Hierarchy Process's principles and axioms of decision making were the principle outcomes measured.

The study found that both experiential learning activities were similar (independent) in enhancing students understanding of information systems concepts. Secondly, either activity was statistically significant in enhancing students understanding of information systems concepts. Lastly, the decision modeling effort was statistically significant in enhancing understanding of the principles and axioms of decision making.

Keywords: Decision Modeling, Cooperative Discussion Boards, Analytical Hierarchy Process, Management Information Systems, Information Systems Concepts

2. DID I CATCH YOUR DRIFT? EXAMINING ANTECEDENTS OF IT FLAMING IN MULTICULTURAL BUSINESS SETTINGS

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ABSTRACT

In this article we have emphasized that noise characterizing any communication tends to be intensified by the intersection of media and user characteristics. This is particularly evident in cross-cultural communications, wherein senders and receivers often hold different expectations and display unique sensemaking mechanisms and behavioral responses to message content and form. We argue that meaning distortion, and ensuing negative consequences at the interpersonal and task levels, is largely contingent upon cultural dissimilarity between sender and receiver. Hence, the present article provides a conceptual examination of the antecedents of negative behaviors amongst CMC users (i.e., flaming) in

multicultural business settings. Following an extensive literature review, we have offered a framework of contextual antecedents of IT flaming. Also, we have formulated 8 propositions regarding the direct and moderating effects of a number of identified critical determinants on IT flaming, and we have provided directions for future research focusing on empirically investigating these propositions.

Keywords: *Computer-mediated communications, cross-cultural communication, IT flaming*

3. CURRENT DEBATES ON ACCOUNTING FOR FINANCIAL INSTRUMENTS: PERSPECTIVES IN THE AFTERMATH OF A CRISIS

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ABSTRACT

Our paper approaches the field of accounting for financial instruments, trying to make an overview on the state of facts as after the manifestation of the global financial crisis. Our analysis starts with an introduction regarding the implications of trading financial instruments, especially derivatives, and its impact on financial reporting. The second part of the paper focuses on the standard setting process since reporting for financial instruments has always been a controversial point within all accounting referential. The significance of reporting issues and the particularities of big players being involved and directly interested make it probably for pressures to appear within the standard setting process at international level. Finally, the analysis addresses the particular case of fair value accounting which was quite often blamed for the financial crisis. We therefore try to shed some light into the picture and objectively analyze the role mark to market accounting played within the current financial crisis.

Keywords: *Financial Instruments, Fair Value, Standard Setting Process, Financial Crisis, Mark to Market*

4. CAN BLOGGING ENHANCE RESILIENCE THROUGH SELF-DISCLSOURE? A POSITIVE NET PERSPECTIVE

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ABSTRACT

While the positive net perspective is gradually becoming the main position used by scholars, it is important to find ways to provide the whole story, revealing the positive impact of the Internet on people's everyday lives. Since the phenomenon of blogging is gaining prevalence, exploring its impact on individuals' lives has become vital. This study aims to investigate the impact of bloggers' self-disclosure on their social relationships and resilience based on the positive net perspective and self-disclosure theory. The results show that self-disclosure through writing blogs can improve bloggers' social connections and serve as a protective mechanism to help enhance bloggers' resilience. Moreover, the social benefits acquired from blogging have a mediated effect on the relationships between the honesty and accuracy of self-disclosure and resilience. Finally, research implications will be discussed to enhance the understanding and effectiveness of blogging in the realm of online social networking.

Keywords: *Blogs, Self-disclosure, Resilience, Positive Net*

5. STATUS OF RESEARCH IN THE FIELD OF ENVIRONMENTAL ACCOUNTING

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ABSTRACT

Social responsibility becomes the communion between the company and the society to which it belongs to, an intermediate stage, which has as final objective the sustainable economic development by accounting for social and environmental aspects, and environmental accounting represents an instrument for knowledge of environmental dimension within social responsibility. Within this paper we will unfold a presentation of the current status of researches in the field of environmental accounting, highlighting the importance renowned researchers have given to this field at the national and international level. The study emphasizes, using a publishing study research in the field of environmental accounting that this field has developed as an important research direction of accounting and shows that environmental financial accounting continues to represent the main object of attraction for researchers in the field of environmental accounting.

Keywords: environmental accounting research, journals, articles, current status

6. TOWARD AN INTEGRATED TYPOLOGY OF CONSUMER MOTIVES FOR BUYING GRAY MARKET GOODS

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ABSTRACT

Research on motives usually identifies economic reasons as the driving force in buying gray market goods. This paper suggests that there are other non-economic reasons as to why people buy gray market products. It offers a typology that integrates both economic and non-economic motives. It posits four (4) main hypotheses to explain this phenomenon.

KEYWORDS: Gray Marketing; Buying Motives; Consumer Behavior

7. E-PORTFOLIO PROGRAMS AS STRATEGIC TOOLS FOR IMPLEMENTATION AND EVALUATION

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ABSTRACT

The main objective of this paper will be to discuss how one university approached the use of e-Portfolios in the online environment in a two-fold manner. First, they wanted to create and develop an e-Portfolio to help highlight the student's best works. Second, they also wanted to help the students prepare in terms of career development, as well as build an e-Portfolio demonstrating the student's key works created in their capstone course. In addition, examples of an e-Portfolio will be presented during this presentation to demonstrate how one virtual university has changed its final undergraduate course to personalize the end product of it towards each student's individual achievements and abilities. Further, the student should have some type of academic freedom to include other works which best presents the student's overall academic achievements and abilities.

Keywords: Electronic Portfolios, E-Portfolios, Online Learning, Virtual Learning

8. FINANCING STRATEGIES TO IMPROVE PRIMARY HEALTHCARE SERVICES AND POLICES IN 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.*

9. A CONCEPTUAL FRAMEWORK AND RESEARCH PROPOSITIONS FOR INTEGRATING TQM INTO CRISIS PLANNING

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ABSTRACT

Based on a review of pertinent literature, this paper discusses a conceptual framework that integrates the core concepts of Total Quality Management (TQM) into crisis planning. Four general propositions are presented, which may potentially be converted into testable hypotheses for future research.

Keywords: *TQM, Integration, Crisis Planning.*

10. JAPANESE AND US REAL ESTATE FOREIGN DIRECT INVESTMENT (REFDI): PATTERNS AND PROCESSES

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ABSTRACT

Japan and the United States are the worlds two largest economies with a combined GDP approaching 30% of the total world GDP. Multinational entities (MNEs) based in these economic powers play a major role in international markets displaying both industrial and geographic diversification in their foreign direct investment (FDI) strategies.

Recently, Conover, Friday and Sirmans (2002) along with Maurer and Reiner (2002) provided evidence that international real estate investments provided diversification benefits beyond that of simply allocating to foreign stocks. This evidence of additional segmentation of real estate assets from overseas market assets in general provides the impetus for MNEs to strategically pursue international real estate investments.

This analysis focuses on the patterns of real estate foreign direct investment (REFDI) emerging from the Japan and the United States. The traditional factor endowments such as unskilled to semi-skilled labor have diminished in importance as criteria for FDI while the importance of 'created' competence and capabilities has changed FDI patterns. This transition has undoubtedly reshaped the strategies of the major players over the last two decades in terms of their REFDI.

The dynamic comparative-advantage theory of Kojima (1975) posits that the determinants of Japanese FDI differ from US FDI derived from their "trade oriented" versus "anti-trade oriented" focus. Furthermore, the goals of Japanese MNE's are "efficiency increasing" while US MNE's are "profit maximizing." This study will identify the differences between Japanese and US FDI specifically focusing on foreign direct real estate investment (FDREI). Contrasts between the Japanese School (Kojima) and the Reading School across the two countries regarding FDREI patterns are documented over the last decade.

11. SERVICE BRANDING MODEL DIFFERENCE BETWEEN PRIVATE AND PUBLIC HEIS

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ABSTRACT

The purpose of this study is to explore the difference of service branding model between private and public Higher Educational Institutions (HEIs). This study gathered data from 371 students from public and private HEIs in Malaysia. T-test and structural equation modelling was conducted to test the service branding model. The finding showed that there is significant difference between public and private HEIs branding model. This study assists managers on how to build and improve HEIs brand.

Keywords: service branding model, higher educational institution

12. LOT-SIZING RULES FOR INVENTORY REPLENISHMENT UNDER PURCHASE DEPENDENCY

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ABSTRACT

The paper discusses on the applicable inventory replenishment policies in the context of purchase dependency. Classical inventory replenishment policies based on individual as well as joint replenishment have been discussed in this regard. The paper also proposes two new replenishment policies based on joint replenishment.

Keywords: Joint Replenishment, Lot-sizing, Multi-item inventory, Purchase Dependency, Retail sale

13. STUDENT PERFORMANCE EXPECTATION SYSTEM USING GENETIC FUZZI METRIC TECHNIQUE

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ABSTRACT

Genetic Fuzzy Systems (GFS) is relatively new intelligent technique used for decision making processes. It is basically a hybrid between two techniques: Fuzzy system and Genetic Algorithm. This combination provides the ability of the system to interact and "take decision" in an environment in the same manner as the human decision maker would do. Humans are able to deal with uncertain data much more appropriately than machines that can only deal with exactness. Most of real life decision making processes are of that type of uncertainty. One such problem is to decide on the expected performance level of the student during the admission process to the university. This is mainly dependent on High School (HS) performance, Sophomore Exam (SE) results and English exam (EEE) performance. This paper describes the use of one type of GFS to build "Student Performance Expectation System" acronymic here as "SPES" that would be able to provide expectation of student performance at the university level during the admission process. Principle of Fuzzimetric Arcs was used as the main type of GFS to optimize the final system.

Keywords: DSS, Fuzzy systems, GFS, Genetic algorithm, Fuzzimetric Arcs.

14. FLUCTUATIONS IN THE PRICE OF OIL IN THE U.S.: CAUSE AND EFFECT

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ABSTRACT

The following research uncovers the causes and effects of fluctuating prices of oil in the United States. A concentration on the last forty years yields insight into the investment decisions made by the US based on events which affect the oil industry. The recent, significant increase in oil prices has negatively affected the US economy, and has thus been a source of much research and debate. Most economic analysts agree that the simple laws of supply and demand are working and should not cause concern. Speculation in the market has caused an increase in demand, and is the major debate among economists and financial analysts. Since the price per barrel of oil affects gas prices, US consumers are demanding political intervention for relief at the pump.

Keywords: Geopolitical Concern and Oil Prices, Effects of Oil Price Fluctuation on the Employment Markets, Movement in Oil Prices as a Determinant on Investment Decisions.

15. IS COHESIVENESS A COMPONENT OF BEHAVIORAL INTEGRATION? EVIDENCE FROM THE AUSTRALIAN HIGHER EDUCATION

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ABSTRACT

The purpose of the study was to establish whether cohesiveness is a component of behavioral integration, using the sample of 177 groups with 837 onshore and offshore undergraduate business students working on a group project at Curtin University of Technology, Perth, Western Australia. The findings of the exploratory factor analysis (EFA) revealed that, in this context, cohesiveness is a component of behavioral integration. Hence, behavioral integration consists of two social (the level of collaboration and cohesiveness) and two task-related (ability of a group to engage in joint decisionmaking

and provide high quality and quantity information) dimensions. EFA also revealed two additional factors which appear to be distinct from behavioral integration. Emerged factors are found to be reliable constructs in our context. Theoretical and practical implications are also discussed.

Keywords: Behavioral integration, collaboration, decision-making, cohesiveness, quality and quantity information, critical internal evaluation, decision process efficiency

16. FORMS OF ACCOUNTING HARMONIZATION: ANSWER TO THE NEEDS WITHIN THE MARKET OF ACCOUNTING INFORMATION

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ABSTRACT

Our paper represents an introduction within the field of accounting harmonization meant to enhance any researcher's interest in this particular field of study that offers so many opportunities. Therefore, after briefly introducing the notion of accounting harmonization we move forward to discussing international accounting diversity as main obstacle in front of achieving international accounting harmonization. After discussing national accounting systems, we perform a conceptual analysis on the form of accounting harmonization and the interactions between forms of the manifestation in the international accounting harmonization process. Our final thought actually represent precise research perspectives for the approached area.

Keywords: Formal Harmonization, Material Harmonization, Spontaneous Harmonization, Accounting Diversity, Accounting Systems

17. ACCOUNTING OF ACCOUNT RECEIVABLES (AR)

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ABSTRACT

In governance of business administration quality of financial statements is a critical issue. After bitter experiences with practices of off-balance sheet accounting, the concept of Accounts Receivable (AR) has increasingly gained managerial attention. One reason for this attention is that AR can be used, in highly flexible ways, to influence the bottom lines and debt/equity ratios.

The purpose of this study is that by means of the imperative of disclosure and a number of other accounting principles and ideas such as objectivity, materiality, matching, and fair value to critically analyze the techniques used in the valuation and measurement of AR.

Keywords: Accounting recognition, Account receivables, accounting disclosure.

18. MODULAR VEHICLE PRODUCTION METHOD FOR IMPROVED EFFICIENCY, QUALITY, AND ENVIRONMENTAL RESPONSIBILITY

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ABSTRACT

Modular vehicle design and construction are nothing new or groundbreaking – several patents even exist for such ideas. However, the modular methods discussed here are new to the automotive industry, by virtue of their application, implementation, and purpose. It is for this reason that the theories presented here are indeed unique. While the implementation of Toyota's revolutionary Toyota Production System

(TPS) has proven time and again to be very successful - and has become the vehicle production industry standard - the next chapter of automotive production development will need to incorporate increased dependence on suppliers and the TPS/Just-In-Time theory. With environmental issues at the top of virtually all agendas today, the next phase in automotive production development will also require innovations in green methods and ideologies. Truly modular vehicle design and construction methods can accomplish these next evolutionary steps, satisfying not only substantial improvements in efficiency and quality, but green, renewable practices as well.

Keywords: Reverse Logistics, Modular Design, Automobile Recycling, Green Manufacturing.

19. DESIGN AND DEVELOPMENT OF A BUSINESS MODEL FOR BIOMASS POWER PLANT USING DATA ENVELOPMENT ANALYSIS (DEA)

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ABSTRACT

With rapid development of technology and life style, the entire world faces challenge to meet the energy demand. Increase in fossil fuel price adds to the problem. The present work focuses on alternative solution to tackle the challenging problems of electrical energy production to meet the total demand. The existing electric power scenario of India is discussed in detail. Biomass energy contribution to produce electricity is discussed in detail. India having agricultural activity as a major component, agro residues (like rice husk, ground nut shell, coconut shell, mustard stalk, cotton stalk etc.) are considered to replace the fossil fuel used for power generation. State wise electric power demand-supply gap is discussed in detail. Present work focuses on detailed economics of various options of power generation and the need for biomass power generation plants. Fossil fuels are available in one place and can be easily collected and transported, whereas agro residues are available in wide geographical region. That has to be collected and processed to make them into usable form. A business model is proposed in the paper for sustainable establishment of biomass power plant using DEA. The purpose of designing the business model is to manage the demand – supply of electric power.

Key words: Data Envelopment Analysis (DEA), Efficient operation, Value added efficiency, Relative efficiency, Efficiency frontier and Biomass power

20. EDUCATION FOR SUSTAINABILITY: DEVELOPING MBA STUDENTS' CRITICAL REFLECTIVE AND ACTION LEARNING IN THEIR WORK CONTEXT

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ABSTRACT

Social and environmental responsibility issues in corporate sustainability are escalating in the priorities of global executives. Teaching this not only requires knowledge of the content but also 'education for sustainability' – a new approach to equip students and future influential citizens with the skills and ethics required to effectively manage change towards sustainability. Thus, a critical reflection of the learning experience is crucial to EfS. Drawing on experiential learning, students' action learning in the workplace is a teaching pedagogy that enhances critical thinking and the purpose of the paper is to illustrate how critical reflective learning by transferring new knowledge into MBA and other business graduate students' work context can be an effective complement to traditional lecture-centric curriculum.

Keywords: Action learning, action research, critical reflection, education for sustainability, experiential learning

21. ONLINE INVESTMENT BROKERS VS. DISCOUNT AND FULL SERVICE BROKERS: IS THERE REALLY A DIFFERENCE ANYMORE?

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ABSTRACT

With the advent of online securities trading in the mid 1990's, the investment brokerage industry changed dramatically. The traditional commission-based fee structures that provided compensation for brokers dissolved as a new breed of "no-frills" e-brokerages offered investors the opportunity to participate in the financial markets conveniently and at very low cost. The purpose of this paper is to compare online investment brokers with discount and full service brokers in order to examine the differences in services offered, weigh the costs of those services, and determine if there are advantages to be gained in choosing one type of brokerage over another.

Keywords: *online information services, electronic trading of securities, services offered by full-service and discount brokerages.*

22. FACTORS INFLUENCING PARENT'S INTENTION TO ENROLL THEIR CHILDREN IN MUSIC SCHOOL

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ABSTRACT

The music schools in Thailand currently face increasingly competitive environments; therefore, the survival of many music schools is dependent on their capacity to retain or increase the recruitment of students. The purpose of this study is thus to determine the factors influencing parents' intention to enroll their children in music school. The findings of this study would help music school administrators to develop effective marketing plans and strategies, and focus on relevant factors to meet parents' expectations. The theory of reasoned action (TRA) is adopted to examine the effect of attitude toward behavior (attitude toward studying music) and subjective norms on the parents' intention to enroll their children in music school. The sample size was calculated by priori power analysis. The self-administrative questionnaires were distributed in Bangkok to parents who have at least one child under the age of 12. A total of 186 sets of questionnaires were collected and used in analysis. The multiple linear regression was used as a statistical method for testing hypotheses. The result showed that the subjective norms were the best predictor of parents' intention to enroll their children in music school.

Keywords: *Parent's intention, Music education industry, Theory of reasoned action*

23. THE MEASUREMENT OF SUSTAINABILITY

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ABSTRACT

The current sustainability reporting limits are represented by the absence of a single referential form of the sustainability report construction and by these different report forms comparison and valuation difficulties at the same time. Any sort of politics the organizations assume is judged to the extent that its obtained results are measurable and comparable. For this reason, sustainability has to be quantified and measured at any level and for any organization to explain an element of essential importance to the entire society. The sustainability report is certainly the most operative instrument to relate the organization with its stakeholders; anyway, the absence of a single referential form and of common comparison parameters limits its communication considerably. In

this work, after a short presentation of the fundamental historical stages of sustainability and voluntary available instruments to organizations for the representation of economic results, social and environmental arising from the facts of management will be illustrated the main parametric models for measuring of sustainability.

The main purpose of this study is to identify a method that allows, through the use of a parametric model, an analysis that permits the development of a benchmarking process aimed to facilitate the understanding and comparison of sustainability reports by all stakeholders and for all organizations.

Keywords: *sustainability; social report; parametric models*
