

ABSTRACTS**1. AUDIT REVIEW PRACTICE, AUDIT REPORT EFFICIENCY, AUDIT PERFORMANCE, AND AUDIT QUALITY OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND**

Sudarat Pongsatitpat, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

This study investigates the effects of audit review practice, audit report efficiency and audit performance on audit quality of CPAs in Thailand. Audit knowledge, audit standard compliance, and business situation dynamism become the antecedents of audit review practice by using professional pressure as the moderator. In this study, 261 CPAs in Thailand are the sample of the study. The results indicate that audit review practice influences audit report efficiency and audit performance of CPAs in Thailand. The results also present that audit knowledge, audit standard compliance, and business situation dynamism are the antecedents that of audit review practice. Professional pressure does not moderate the relationships among audit knowledge, audit standard compliance, business situation dynamism and audit review practice, and the relationships among audit review practice and audit quality. Furthermore, audit report efficiency and audit performance have a positively influence on audit quality. Finally, the advantages of audit review practice will reach to audit knowledge, audit standard compliance, and business situation dynamism to support auditor's work and enhance audit quality.

Keywords: Audit Review Practice, Audit Quality, Audit Report Efficiency, Audit Performance, Audit Knowledge, Audit Standard Compliance, Business Situation Dynamism, Professional Pressure

2. THE INFLUENCE OF CONTEXTUAL FACTORS ON TEACHERS' ENTREPRENEURIAL INTENTIONS IN UGANDA: THE MODERATING ROLE OF CULTURAL AND INSTITUTIONAL DIMENSIONS

Isaac Wasswa Katono, Uganda Christian University, Uganda
Warren Byabashaija, Makerere University Business School, Uganda
Terrell G Manyak, Nova South Eastern University, USA

ABSTRACT

The entrepreneurship teacher is a key factor in the promotion of entrepreneurship education, and hence should practice what he/she teaches by, at minimum, exhibiting a positive attitude towards the practice of entrepreneurship, or where possible by setting up a business. This paper investigates whether there are significant differences between secondary school teachers of entrepreneurship education who have set up a business and those who have not, in terms of personal attributes, skills, innovativeness and locus of control. Further, based on the theory of planned behavior, the study examines the extent to which contextual factors (institutions and culture) influence the entrepreneurial intentions of the teachers who have not yet set up a business. The study utilizes a survey research design to collect data from a sample of secondary school teachers (N=270) who were attending a refresher course from the four regions of the country. Likert scale questionnaire items for the various dimensions were obtained from published studies. Independent sample t tests and regression analysis were used to analyze the data. Findings indicate that teachers who have set up a business score higher in terms of creativity and enthusiasm to set up new projects. Further, institutions and cultural dimensions (uncertainty avoidance) have a negative moderating effect on perceived behavioral control for teachers who have not yet set up a business.

3. CAPITAL STRUCTURE AND VALUE GENERATION: STUDY ABOUT BRAZIL'S RETAIL SECTOR COMPANIES

Valdir Alcântara S. Júnior, Universidade de São Paulo, Ribeirão Preto, Brazil
Fabiano Guasti Lima, Universidade de São Paulo, Ribeirão Preto, Brazil
Antônio Carlos da Silva Filho, UNI-FACEF, Centro Universitário de Franca, São Paulo, Brazil
Carlos Renato Donzelli, UNI-FACEF, Centro Universitário de Franca, São Paulo, Brazil

ABSTRACT

In face of the dynamism of the market and above all, the competitiveness of the companies, the retail sector has demonstrated quite a lot of aggressiveness concerning the market exploration. To pant after such growth, many companies often make use of the increase of the debt capital participation in their capital structure and, thus, improve financially in order to remedy their needs of working capital and, above all, finance their investments. However, when talking about capital structure, we are also talking about capital cost. Not only the shareholder, but also the creditor, who finances the company, demands remuneration for that, and such remuneration pondered by the participation of each capital origin is given as capital cost, which profits in the gains of the company and in its value generation. Considering that the EVA measures the difference between the company's return of capital and the capital cost, this work aims to assess the impact of capital cost of the retail companies according to the level of participation of debt capital in the capital structure they have and, elaborating a study at international comparison level. With the results presented, it will be possible to check whether the level of indebtedness, at sampling level, influences its value generation given to the high capital structure already used by this sector. It was concluded that the correlation level between the debt capital participation and the value generation is weak.

Keywords: EVA, capital structure, capital cost

4. HOW DOES THE MARKET REACT TO PROXY FIGHTS?

Maggie Foley, Jacksonville University, Jacksonville, Florida, USA
Chengru Hu, State University of New York at Canton, Canton, New York, USA
Xiaowei Liu, St. Ambrose University, Davenport, Iowa, USA
Biqing Huang, Angelo State University, San Angelo, Texas, USA

ABSTRACT

This study examines how the market reacts to proxy fights. The study reveals that the market does not respond positively to proxy fights. Neither the management nor the activists are winners. When the management shareholding is higher, the market performance in the long run tends to improve.

Keywords: Proxy Fight; Shareholder Rights; Market Efficiency

5. AN EMPIRICAL STUDY ON WHY CONSUMERS REPLACE INFORMATION TECHNOLOGY PRODUCTS

Ook Lee, Hanyang University, Seoul, Korea

ABSTRACT

This study theorises and validates a model of consumer replacing of information technology products by drawing upon migration theory from human geography. Push, pull, and mooring factors suggested by migration theory are complemented with findings from prior research to identify specific predictors of IT replacing. Empirical data from a longitudinal field survey of organisational consumers' replacing validated much of our hypothesised model. This study contributes to research by postulating a preliminary theory of IT replacing, demonstrating how the IT acceptance and continuance streams of research can be bridged using migration theory as an organising framework. For practitioners, this study suggests strategies to help enable or mitigate IT replacing in their target populations.

6. A LONGITUDINAL STUDY OF FEMALE UNDERGRADUATES

Frederick J. DeCasperis, Siena College, Loudonville, New York, USA

Charles F. Seifert, Siena College, Loudonville, New York, USA

ABSTRACT

American women now receive the majority of both bachelor and advanced college degrees. However, those with fulltime jobs earn only 78% of what male workers earn. During the 1980s and into the 1990s women gained ground when comparing salary with males. However, over the last decade women with degrees have actually lost ground when compared to their male counterparts

Keywords: *Female Graduates; Gender Wage Differences; Corporate Salaries; Gap in Women's Pay*

7. DESIGN OF EXPERIMENTS BASED ON BINARY LOGIC

Michal Kavan, Czech Technical University in Prague, Czech Republic

Irena Krepova, Czech University of Life Sciences Prague, Czech Republic

ABSTRACT

The term "diagnostics" is normally used to refer to the process of identifying some incorrectly operating components in a particular system. The fault symptoms are, however, usually discovered in a different part of the system than that in which the fault occurs. On those occasions when it is not possible to identify the source of the fault based on the principle of absolute logic, then it is necessary to apply a formal procedure. This contribution presents a new methodology, by means of an application systems approach – design of experiments, for diagnostics of management and organisational systems. The paper was elaborated in the frame of solving project P403/12/1950.

Keywords: *Design of experiments, diagnostics, structural parameters, diagnostic parameters, combination function, distinguishing level*

8. HOW DO CONSUMERS PERCEIVE/RESPOND TO MESSAGES FROM EX-COMPANIES?

Junsang Lim, Virginia State University, Petersburg, Virginia, USA

ABSTRACT

Marketing literature has addressed how companies acquire new customers and/or how they may retain current customers with customer relationship management programs. Only a few academic studies, however, have explored how companies can reacquire ex-customers who switched to competitors. Moreover, the existing studies have provided only general procedures for reacquiring ex-customers or investigated a limited range of the behaviors of ex-customers. Based on relevant literature – consumer decision making and values this study explores how consumers perceive and respond to promotion messages from ex-companies and how their dis/satisfaction with ex-companies or current companies is related to their perception and responses. The study proposes and tests a conceptual model of reacquisition. The final sections address a discussion of the findings and implications, limitations and future research directions.

Keywords: *ex-customers, lost-customers, winback offers, reacquisition, regain management*

9. AUDIT ETHICS AND AUDIT OUTCOME OF CPAs IN THAILAND

Phaprue Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

This study aims at examining the effects of audit ethics on audit outcome of certified public accountants (CPAs) in Thailand. Audit ethics consists of trustworthiness, respect, responsibility, fairness, caring, and citizenship. In this study, 113 CPAs in Thailand are the sample of the study. The results of this study indicate that (1) trustworthiness has a significant positive relationship with audit outcome, (2) respect has an important positive association with audit outcome, (3) responsibility has a potential positive connection with audit outcome, (4) fairness has a significant positive effect on audit outcome, (5) caring has an important positive impact on audit outcome, and (6) citizenship has a potential positive influence on audit outcome. Accordingly, audit ethics (trustworthiness, respect, responsibility, fairness, caring, and citizenship) become a key determinant of driving and explaining audit outcome. Greater audit ethics is positively linking to superior audit outcome. Potential discussion is efficiently implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion and suggestions and directions for future research are also highlighted.

Keywords: *Audit Ethics, Trustworthiness, Respect, Responsibility, Fairness, Caring, Citizenship, Certified Public Accountant (CPAs)*

10. AN EFFECTIVE ACTIVE APPROACH FOR TEACHING ACCOUNTING IN THE 21st CENTURY: USING ACTIVE LEARNING, AN ON-LINE COURSE MANAGEMENT SYSTEM, AND A STUDENT RESPONSE SYSTEM

Donald J. Raux, Siena College, Loudonville, New York, USA

ABSTRACT

Many studies (Raux and Smith, 2007, Bonwell and Eison, 1991, Meyers and Jones, 1993, Raux, 2004, Smith and Meador, 2001) have shown that students retain more information when active learning is utilized in the classroom. Additionally, professional organizations and professional and corporate employers indicate that they prefer to hire students that can learn actively, can think critically, and are adept at the second-level learning skills (critical thinking, communication skills, interpersonal skills,

technical skills, and analytical skills). This article discusses how to effectively select and use On-Line Course Management Systems in accounting classes. Textbook publishers promote web-based course management systems such as Wiley's WileyPlus, Cengage Learning's CengageNow, and McGraw-Hill's Connect. Heizer, Render, and Watson, 2009, found that using a web-based course management system led to improved student learning. It also includes the use of student response systems (SRS) and considers the characteristics of Generation Y students. The objective to this combined approach is to expose students to active learning, improving students' retention of new knowledge, and increase students' second-level learning skills. The purpose of this paper is to assist accounting professors that are considering adoption of active learning strategies such as on-line learning and SRS—both of which have proven, as indicated in the literature review below, to be an effective means of increasing active learning. This article will briefly describe the technology; describe the goals and uses of on-line learning and SRS; summarize why such methods might be effective with Generation Y students, and explain how both have been successfully used in my classes. It will also provide a brief summary of the positive results of using these techniques from the published research.

Keywords: active learning, online learning, clickers, student response systems, retention, financial accounting, teaching methods

11. CAN THEY DEFER THE CELLULAR LURE? COLLEGE STUDENTS' SELF-CONTROL AND CELL PHONE USAGE

Jeremy I. Abel, Siena College, Loudonville, New York, USA
Cheryl L. Buff, Siena College, Loudonville, New York, USA
Jessica P. Abel, Siena College, Loudonville, New York, USA

ABSTRACT

For many college students, monitoring one's cell phone has become an automatic response. It is proposed that students' ability to refrain from use of their cell phone, particularly in situations where usage is prohibited, necessitates the exertion of self-control. As self-control is a limited resource, using self-control to avoid cell phone urges diverts executive function and thereby threatens effective learning. This study explores the relationship between trait level self-control and cell phone checking urges. Further it explores the impact that a professor's reputation and personality have on the motivation to comply with cell phone policies. A total of 287 college students participated with results supporting the hypotheses that trait level self-control has a significant impact on cell phone usage urges in situations where cell use is prohibited.

Keywords: Cell Phones; College Students; Self-Control; Text-Messaging

12. THE EARNINGS PUZZLE: WHY DO WOMEN EARN LESS THAN MEN?

Lori Mendel, Sam Houston State University
Lucia Sigmar, Sam Houston State University
Hadley Leavell, Sam Houston State University

ABSTRACT

Since World War II, female workers have constituted a significant portion of the U.S. labor force. Yet, despite anti-discrimination laws and changing attitudes regarding gender roles, females still earn nearly 20 percent less than males. This earnings puzzle—referred to as the “gender gap”—is still in evidence in the U.S. almost fifty years after the Equal Pay Act was passed. Societal views may play a role by shaping individual attitudes, creating institutional constraints, and contributing to stereotypes about masculine and feminine work. As a result, women’s work is often devalued resulting in occupational segregation—both horizontally and vertically.

Keywords: *gender gap, wages*

**13. UTILIZING SOCIAL NETWORK FOR CORPORATE SOCIAL RESPONSIBILITY REPORTING:
A TECHNOLOGY ACCEPTANCE FRAMEWORK**

Khajit Konthong, Mahasarakham Business School, Mahasarakham University, Thailand
Watjana Poopanee, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

Based on technology acceptance model, this study investigates the impacts of perceived ease of use and perceived usefulness on utilizing of online social network for corporate social responsibility reporting. According to prior research, we develop the construct of online social network for CSR reporting including employee relations, product quality, environmental issues, diversity issues, and community relations. In this investigation, listed-firms in Thailand are designated as the population. Hence, 102 complete questionnaires are usable for the analysis. The results indicate that utilizing of online social network for CSR reporting is significantly determined by perceived ease of use and perceived usefulness. Moreover, this study also reveals that the utilizing of online social network for corporate social responsibility reporting significantly affects firm reputation.

Keywords: *Social Network, Corporate Social Responsibility, CSR, Technology Acceptance Model, TAM*

14. A GOOD FIT: INCREASING ONLINE LEARNER OUTCOMES AND SATISFACTION

Lakisha L. Simmons, Indiana State University, Terre Haute, IN, USA
Chris B. Simmons, University of Memphis, Memphis, TN, USA

ABSTRACT

A rise in online learning opportunities motivates us to better understand the linkage between systems and eLearner perceived outcomes and satisfaction. Despite wide adoption of eLearning, there remains a high dropout rate. eLearning literature indicates that learner characteristics such as learner satisfaction are critical to the success of eLearning. This study examines the technology fit, self-efficacy, and the role of IT artifact trust in eLearning. Empirical results from an investigative survey conducted shows computer self-efficacy and task-technology fit are antecedents to trust in learning artifacts and impacts student learning satisfaction and perceived learning outcomes.

Keywords: Task-technology fit; eLearning, IT Artifacts, computer self-efficacy

15. TRUST, PERCEIVED EASE OF USE, AND PERCEIVED USEFULNESS TOWARD ATTITUDE OF STUDENTS IN LEARNING WEB-BASED ERP SIMULATOR

Penjira Kanthawongs, Bangkok University, Bangkok, Thailand

ABSTRACT

Enterprise Resource Planning (ERP) refers to software or business concepts that link operations and intra-company processes. Even though the enterprise software market will continue to grow through 2015, many universities have struggled in integrating ERP software and concepts into their curriculums. Then, the web-based ERP simulation is an initiative that allows students to have experience in simulated, complex, real-world business environment. This research attempts to investigate individual variables affecting attitude towards usage of a web-based ERP-simulated learning medium in a Thai university. The researchers found positive relationships between trust and attitude towards usage as well as that of perceived ease of use and attitude towards usage. However, the researcher did not find positive relationship between perceived usefulness and attitude towards usage.

Keywords: Trust, Perceived Ease of Use, Perceived Usefulness, Attitude, Simulation, ERP and Education, Educational Technology

16. DIVIDEND STABILITY AND RETAINED EARNINGS

John Conslor, Le Moyne College, Syracuse, New York, USA
Greg M. Lepak, Le Moyne College, Syracuse, New York, USA

ABSTRACT

Firms reporting cash dividends in CRSP are separated into three groups based upon cash dividend pattern. Firms within each group have different numbers of repeated observations as well as different measurement times. Linear mixed effects models are used to analyze the relation between cash dividends and retained earnings in terms of dividend stability. Results show that firms with an intermittent dividend pattern are more responsive to changes in retained earnings compared with firms with a stable dividend pattern or firms with a stop dividend pattern.

Keywords: Dividends, Longitudinal Data, Retained Earnings

17. BUSINESS ETHICS AND BUDDHISM

Wan Kah Ong, University of the West, California, USA
Peng Chan, California State University, Fullerton, California, USA

ABSTRACT

In attempting to embrace and implement ethical practices in business organizations, many US corporations have failed. One of the main problems is that the prevailing ethical model focuses too much on responsibilities at the organizational level, but not enough at the individual or personal level. Inheriting certain limitations that are uniquely found in the application of business ethics to the real business world, Buddhism as a long-time religious tradition offers some distinctive insights and solutions, complementing the current business ethics model.

Keywords: Business Ethics; Buddhism; Buddhist Ethics; Religion; Corporate Social Responsibility

**18. YOU'RE SO VAIN...WANT TO BUY A COUNTERFEIT PRODUCT?
AN EXPLORATORY STUDY OF VANITY AND COUNTERFEIT PRODUCT PURCHASE**

Christopher T. Weaver, Siena College, Loudonville, New York, USA
Cheryl L. Buff, Siena College, Loudonville, New York, USA

ABSTRACT

Counterfeiting, the reproduction of legitimate products for profit, has impacted the global economy drastically and is valued at \$600 billion. The current research (n= 129) explores the relationship between gender, personal vanity, as measured by Netemeyer, Burton and Lichtenstein's (1995) vanity scale, and attitude towards counterfeit products. Men with a high view of their achievements were more likely to intentionally purchase counterfeits than females with a high view of their achievements. However, there was no significant relationship between overall attitude towards counterfeiting and vanity. Implications of results and recommendations for future research are presented.

Keywords: Vanity, Counterfeits, Attitudes, Intention to buy

19. INDIA'S ROLE IN FACILITATING RECONSTRUCTION IN AFGHANISTAN

Vyuptakesh Sharan, Chandragupt Institute of Management Patna, India

ABSTRACT

The present paper analyses India's role in the reconstruction of the terror-torn economy of its neighbour and SAARC co-member, Afghanistan. There might be a mix of political, economic and humanitarian considerations but it is true that, during the post-Taliban regime, India has provided economic assistance to this country in a big way; it has developed trading relations with this country on a fast growing scale; and of late, Indian investment has started finding its way into this country. Till FY 2006-07, the size of economic assistance was meagre but thereafter it leaped up fast. More distinctively, the entire assistance has been in form of outright grant nullifying any burden of repayment. The Indo-Afghan trade too swelled fast during the post-Taliban regime. However, the commodity concentration is still high, more particularly in case of India's import from this country. The size of foreign direct investment has turned quite distinct in recent years.

Keywords: SAARC, Economic Assistance, Preferential Trade, Commodity Concentration

**20. THE MIRROR OF SURVIVAL OF FAMILY BUSINESS:
INTERPRETING BUSINESS CEO FAILURE THROUGH FAMILY**

Khwanruedee Tuntrabundit, Khon Kaen University, Thailand
Varoon Tuntrabundit, Khon Kaen University, Thailand

ABSTRACT

This paper draws from Weitzel and Jonsson (1989)' organizational decline theory to better explain the steps of family business CEO failure including misunderstanding, inertia, defective decision making, recession, and failure in management, which mirror the family business dissolution. Contribution and suggestions for future research are also provided.

Keywords: *business CEO failure, family business CEO, organizational decline*

**21. AN ASSESSMENT OF AN INTERACTIVE ONLINE TRAINING COURSE AT A PLACEMENT AND
BUSINESS SERVICES**

Shelley Wellington, Nova Southeastern University, Fort Lauderdale, FL, USA

ABSTRACT

An Assessment of an Interactive Online Training Course at a Placement and Business Service: Applied Dissertation, Nova Southeastern University, Fischler School of Education and Human Services.

Keywords: *ERIC Descriptors: Job Interviews, Employment Interviews, Interviewing, Job Application, Job Applicants*
