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**ABSTRACTS****1. AUDIT REVIEW AND AUDIT EFFICIENCY: AN EMPIRICAL INVESTIGATION OF CERTIFIED PUBLIC ACCOUNTANTS (CPAs) IN THAILAND**

Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**ABSTRACT**

*The objective of this study is to examine the effects of audit review on audit efficiency of certified public accountants (CPAs) in Thailand. Audit review consists of attention directing, test reducing and overall reasonableness checking. In this study, 113 CPAs in Thailand are the sample of the study. With the results of the study, attention directing has a significant positive effect on audit efficiency. Also, test reducing has an important positive impact on audit efficiency. Lastly, overall reasonableness checking has a potential positive influence on audit efficiency. Accordingly, attention directing, test reducing and overall reasonableness checking distinctively become key determinants of audit efficiency. To explicitly verify the linking of the aforementioned antecedents to audit efficiency, future study needs to resort to mediating variables and moderating variables and include them in the conceptual model in order to increase the contributions and benefits of the study. Likewise, it needs to collect data from a larger sample of auditors and other auditing professions, such as tax auditors (TAs), governmental auditors (GAs), co-operative auditors (CAs), and internal auditors (IAs) in Thailand or elsewhere.*

**Keywords:** Audit Review, Attention Directing, Test Reducing, Overall Reasonableness Checking, Audit Efficiency

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**2. AN OVERVIEW OF EMERGENT ENTREPRENEURIAL ISSUES**

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**ABSTRACT**

*In today's dynamic society, entrepreneurial activities play a central and essential role in the ongoing development of an economy. Research demonstrates that entrepreneurship bring economic value and contribute to the advancement of a society. This paper attempts to give an overview of emergent entrepreneurial issues and discuss them from the environmental perspective. After defining the nature of entrepreneurship, various issues like public entrepreneurship; entrepreneurial marketing; intrapreneurship and corporate entrepreneurship; entrepreneurial ethics and social entrepreneurship; women entrepreneurs; technological entrepreneurship in the form of creative and network entrepreneurship; are covered. By increasing the awareness of these issues, value of entrepreneurship could be leveraged.*

**Keywords:** entrepreneurship, public entrepreneurship, entrepreneurial marketing, social entrepreneurship

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**3. ERP IMPLEMENTATION SUCCESS, SOCIAL CAPITAL, INTELLECTUAL CAPITAL AND INNOVATION CAPABILITY ON ORGANIZATION PERFORMANCE IN THAI FIRMS**

Aukkaradej Chaveerug, Mahasarakham University, Thailand

**ABSTRACT**

*The purpose of this research investigates the relations between ERP implementation success, social capital, intellectual capital, and innovation capability on organization performance. Data were collected*

from 263 CEO Thai firms to test the model; measurements of constructs both the validity and reliability use the Ordinary Least Squares (OLS) regression analysis to test the hypotheses relationship and estimate factors affecting the organization performance. The results show the ERP implementation success has positive relationships with the social capital and organization performance; the social capital is a positively significant on intellectual capital, innovation capability; the intellectual capital is a positively significant on innovation capability; and intellectual capital, innovation capability are positively significant on organization performance. Thus, contributions and suggestions are also provided for further research.

**Keywords:** ERP implementation success, Social Capital, Intellectual Capital, Innovation Capability and Organization Performance

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#### 4. GENDER DIFFERENCES IN THE USE OF HUMOR IN TEACHING

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##### ABSTRACT

*Educators are constantly searching for more effective pedagogical techniques to improve students' learning. The use of humor is one such innovative tool that teachers employ to engage students in the classroom. However, students' perception of teachers' effectiveness when humor is used in the classroom is not well understood. We hypothesize that there is a difference in students' perception of a teacher's effectiveness based on the teacher's gender. Using a sample of 200 college students, we found support for the positive relationship between the use of humor and perceived effectiveness; however, we did find not support for the expected causal relationship between a teacher's gender and perceived effectiveness. Implications for practitioners and researchers, limitations, and future research directions are discussed.*

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## 5. GRADUATE STUDENTS PERCEPTIONS OF ONLINE LEARNING: A 10 YEAR COMPARISON

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Armando Salas-Amaro, Graduate Business Department, Keiser University, USA

### ABSTRACT

*The research study on graduate students' perceptions of online learning was to determine whether online graduate academic programs were still a positive choice for a graduate and post-graduate students. The authors conducted a research study of 686 online graduate students in a non-profit private university. The graduate students were from multiple graduate disciplines such as Master of Science in Education (MSE), Doctor of Philosophy in Education (PhD), Master of Arts in Criminal Justice (MACJ), Master of Science in Nursing (MSN), and Master of Business Administration. The study was a 10 year comparison of a longitudinal study that compared the perceptions of online students over a five year period. The study examined, analyzed and compared perceptions of online learning of students between 2001 and 2006. The study took factors into consideration such as gender, age, employment status, students with dependents, geographic region, citizenship, program completion, student recommendation of online courses, and online learning taking place through assessments, discussions, tests, cases, papers, final exams, homework assignments, and electronic presentations. The study validated that online learning is convenient, flexible, easy to use, and students learn from assessments unique to online learning modalities such as discussions. Because of these discoveries, online learning will remain as a preferred choice for students pursuing a degree. The study attempts to address limitations from the previous studies such as surveying students in other disciplines.*

**Keywords:** *Students' perceptions, online learning, online technology, student engagement, adult learner, time commitments, web based technology, hybrid, quality of learning, blended methods of learning, time commitments.*

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## 6. RECONSIDERING THE LINK BETWEEN HUMAN RESOURCE MANAGEMENT AND FIRM STRATEGY FOR FIRMS AT THE BEGINNING AND END OF THE ORGANIZATIONAL LIFE CYCLE

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David Finegold, Rutgers, The State University of New Jersey, New Brunswick, USA

### ABSTRACT

*There is a general premise that effective human resource management (HRM) strategy must stem from a company's strategy, which we argue does not hold when considering a the beginning and end of the organizational lifecycle. Drawing on upper echelon and human capital theories, we develop propositions that suggest that the relationship between HRM and firm strategy in the birth and decline stages should be different than the existing HRM literature has adopted base on the model developed in mature organizations. Specifically we posit first that firms that must adapt their strategy to survive should base their strategy on the human capital available to the firm. Our arguments integrate the strategy and HRM literatures to look at the specific context of firms at the beginning and end of the organizational lifecycle to provide a more nuanced understanding of the relationship between HRM strategy and firm strategy.*

**Keywords:** *Human Resource Management, Firm Strategy, Birth, Decline*

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## 7. THIRD-PARTY PAYMENT SYSTEM AND COST CONTAINMENT: EXAMINATION OF PRIMARY CARE PHYSICIANS' COST PROFILE AND PATIENT SATISFACTION

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### ABSTRACT

This research examined primary care physicians' cost profiles and related them to patients' satisfaction with the access and treatment. We attempted to present data for the improbable goal of cost containment in the third-party payment system of the healthcare industry. A large number of health care claims data (total 2,272 claims) were obtained from a health plan of a large public sector employer based in Central Florida, and were sorted by physicians. The sorted data were matched by the physicians with their patient satisfaction survey data (n=2,137 returned responses) collected by a third-party independent healthcare service consultant group. Eventually, 32 primary care physicians were identified and properly matched with their patients who returned the satisfaction survey responses. Contrary to the claim that physicians are pressured, and succumb to the pressure, to lower the cost by the insurance company, the result of this data analysis indicates that patients are more satisfied with high-cost physicians. Wellness of the patients is moderately related (positive) with high-cost physicians, who are also more accessible. Findings in this study confirm the age-old problem of the third-party payment system for cost containment, and raise an important social policy issue. Even with the tremendous society-wide effort to contain the health care cost, the risk of physicians committing Type 2 error, declaring a sick person well, is simply too high. Physicians would prefer more expensive diagnostic tools and treatment options rather than the other way around. Physicians are an agent of their patients and work for the best interest of their principle after all.

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## 8. PERFORMANCE MEASUREMENT OF INTERNATIONAL JOINT VENTURES IN THE SOUTHEAST ASIAN COUNTRY OF THAILAND

Pornlapas Suwannarat, Mahasarakham Business School, Mahasarakham University, Thailand

### ABSTRACT

*International joint ventures (IJVs) literature to date indicates a lack of agreement among IJV researchers on something so fundamental as the appropriate method by which to measure IJV performance. Due to the limitations of each individual IJV performance criterion, this paper has adopted an integrated approach to the measurement of IJV performance. This includes objective measurement, subjective measurement, and composite measurement. This is a pioneering attempt to assess IJV performance in Thailand and, more generally, in the ASEAN4 context by using a variety of indicators. The result indicates that there is indeed a relationship between the objective and subjective measurement of IJV performance. Also, IJV performance in Thailand has been assessed as 'moderately high'. This study significantly contributes the new findings in an under-researched area.*

**Keywords:** Thailand; Performance Measurement; international joint ventures; IJV performance

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## 9. INFORMATION ORIENTATION, COMPETITIVE ADVANTAGE, AND FIRM PERFORMANCE: A RESOURCE-BASED VIEW

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Pimgaru Suwan-natada, Mahasarakham Business School, Mahasarakham University, Thailand

### ABSTRACT

*To predominate in competitiveness, firms believe that quality information helps them gain competitive advantages and also accomplish their business goals. Therefore, they look around the information*

processing system implemented to attain their prospects. Based on the resource-based view (RBV) of the firm, firms with the specific resources can be creating their competitive advantage and sustainable performance. This research determines information system (IS) which is applied into organization processes as the specific resources, both valuable assets and embedded capabilities that are the source of expectable outcomes. Beyond information technology resources, this research extensively establishes information orientation construct as an antecedent of competitive advantage and firm performance. Hence, the main research purpose is to empirically investigate the hypothesized relationship between information orientation and competitive advantage. The competitive advantage-firm performance relationship is also examined. In addition, technology growth and industry pressure are addressed as the moderators. Data was collected using mail questionnaires distributed to 500 e-commerce companies. Empirically, 94 completed questionnaires are used in this analysis. As the results, this research finds that information orientation positively affects competitive advantage resulting in the improvement of firm performance, according to the theoretical contributions of RBV. Moreover, the results also reveal that technology growth has a moderating effect on the relationship between information orientation and competitive advantage.

**Keywords:** Information Orientation, Competitive Advantage, Resource-Based View, Technology Growth, Industry Pressure, Firm Performance

## 10. ENHANCING EMPLOYEE RECEPTIVITY TO CHANGE: A HUMAN RESOURCE DEVELOPMENT APPROACH

William Heisler, Troy University (USA)  
Diane Bandow, Troy University (USA)

### ABSTRACT

*Change is an ongoing challenge to organizations. Numerous models and methodologies have been proposed for managing the change process. However, the authors contend that change management could be effected more easily if employees were more receptive to change. Therefore, the authors propose a number of human resource development programs and practices that organizations could undertake to prepare employees for the recurring changes that organizations will undoubtedly face in the future.*

**Keywords:** Organizational Change, Receptivity to Change, Human Resource Development, Self-efficacy

## 11. A COMPARISON OF HEURISTIC INVENTORY DECISION RULES TO OPTIMALITY FOR THE DISTRIBUTION OF PERISHABLE PRODUCTS

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Detelin S. Elenkov, Angelo State University, Texas, USA  
Alan S. Khade, California State University Stanislaus, California, USA

### ABSTRACT

*In an attempt to advance the research on distribution of perishable goods, the present study has addressed three important questions: 1) How might decision makers choose decision rules that better serve the objectives of a given firm?; 2) What are the significant variables in making policy decisions in highly perishable product environment?; and 3) Is there a significant difference between the performance of a given decision rule in one policy environment when compared to the performance of that same rule in an alternative policy environment? The reported results indicate that decision rules play a significant role in the distribution of perishables. It has also been demonstrated that there are several alternative rules available to decision makers, and this study has provided insights with regard to estimating the differential effects of following the various rules. Based on the analysis given in this present study, the routemen's*

heuristic is the recommended rule from among those examined in relation to the distribution of perishable goods.

**Keywords:** Perishable Goods; Heuristic Inventory Decision Rules; Policy Environments

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## 12. A HYBRID PUSH-PULL MODEL BASED MULTIAGENT SUPPLY-CHAIN SYSTEM WITH EQUILIBRIUM ANALYSIS

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Yue Jin, Bell Lab, Ireland  
Haizheng Zhang, Starmax LLC  
Kun Liao, Central Washington University, Lynnwood, Washington, USA

### ABSTRACT

*This paper describes the design of UAM-TAC, a multi-agent based supply-chain system that competed in TAC SCM (Trading Agent Competition Supply Chain Management) 2007. UAM-TAC consists of a procurement agent, an inventory agent, a production agent, a bidding agent and a delivery agent. By employing the equilibrium policy derived from the projected dynamic system, UAM-TAC establishes a game-theoretic hybrid push-pull model to control the supply chain system through the interactions among the agents. The game performance demonstrates that UAM-TAC is very responsive to the market price fluctuations and capacity variability. It's observed that the system can adjust its plan based on the feedback from the market quickly and they jointly control the component costs and selling price at a reasonable level.*

**Keywords:** Multi-agent, Supply chain, Push-Pull model, Market change, Market share

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## 13. STUDENT PERCEPTIONS OF COMMUNITY-ENGAGED PARTICIPATORY LEARNING PROJECTS IN BUSINESS CLASSES

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Peter Knight, University of Wisconsin Parkside, Kenosha, Wisconsin, USA  
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### ABSTRACT

*This research presents undergraduate business students' perceptions about the benefits of community-engaged participatory learning (CEPL) projects. The authors' state-assisted, mid-sized, mid-western university is highly regarded for its community engagement activities, which include CEPL projects conducted as components of business courses. It was among only thirty public universities in the United States recognized with the prestigious Carnegie Advancement of Teaching Classification for Community Engagement in 2006. The University is also atypical in that almost two-thirds of its students are first generation college attendees, and its students work an average of three days per week. This research gauges the perceptions of this unusual student cohort about learning and developmental outcomes from CEPL projects in business courses, including Market Research, Promotions Management, Operations Management, and Management Information Systems. The four business professors reporting their findings here employed CEPL projects as significant components of their courses during a recent academic year. Across their business disciplines, the faculty members recognize that the four primary benefits of CEPL projects include contributing to students' understanding theoretical concepts, realizing civic responsibility, sensing personal growth, and developing professional perspectives. This research measures business students' perceptions of their achievement of these outcomes through surveys administered at the end of each course. Each of the authors also describes an exemplar course included in the survey and specifies how it produced one of the beneficial outcomes. Generally, the students*

*perceive that CEPL projects are an integral part of learning and service, and an important tool in understanding how concepts apply in the working world. Although there is considerably more work required by business professors to incorporate CEPL projects into coursework, students report favorable outcomes due to such projects.*

**Keywords:** *Business Education, Community Engaged Participatory Learning*

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#### **14. CUSTOMER ORIENTATION AND BUSINESS PERFORMANCE IN COMMUNITY BANKS: A FIVE-YEAR COMPARISON**

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Gerald Sullivan, Keiser University, USA  
Boris Djokic, Keiser University, USA

##### **INTRODUCTION**

These are interesting days for bankers and their banks. Customers are demanding ever more at lesser cost. Competition is coming from all points on the financial services compass. Shareholders are seeking increased returns on their investment in bank equities. In addition, the financial regulators are demanding that capital be increased thus putting pressure to increase earnings. Additionally, consolidation is at a rapid pace either through their own direction or at the discretion of the Federal and State regulatory authorities. It is into this fray that the authors of this article journeyed to determine at what point customer orientation and being influenced by competitors detracted from the ability of a bank to maximize its profitability, as measured by Return on Assets, and thus meet the requirements and demands of the shareholders and the financial regulators.

Prior to 2006, studies have shown an inconsistent relationship between market orientation and enhanced business performance. Numerous researchers have addressed this issue with mixed results. (Kohli & Jaworski, (1990, 1993); Narver & Slater, (1990, 1994); Desphande et al., 1993; Avlonitis & Gounaris, 1999, Chang & Chen, 1998; McNaughton et al., 2002) Some studies showed a slightly positive relationship between two of the three factors and levels of profitability, while other studies concluded there was no relationship. This has led the authors to conclude that perhaps there was a point of diminishing returns when it came to customer orientation and concerns over competitive factors. To the knowledge of the authors, no research has been conducted to investigate at what point, if any, there is a diminishing return on an investment in market orientation. In the attempt to better understand the relationships between the factors of a customer and competitive orientations and profitability, the authors conducted two studies of the community banking industry in 2006 and 2011.

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#### **15. PROSPECTS OF CHINA'S ECONOMIC SUPERIORITY**

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Balasundram Maniam, Sam Houston State University, Huntsville, TX, USA  
Hadley Leavell, Sam Houston State University, Huntsville, TX, USA

##### **ABSTRACT**

*The purpose of the paper is to discuss restraints and opportunities of China to become a superpower. The paper begins with the discussion of China's problems, such as government intervention in stock and bond markets and in the banking sector. Most economic problems that China is experiencing stem from excessive government control. The paper explains China's lack of self-sufficiency and other important restraints on progressing to a high economic level such as the mindset of the Chinese and the influence of communist ideology. Despite all of the issues, the tremendous potential of China shines through. China's transition from a command economy to a mixed economy and its rapid development seemed impossible fifty years ago, and yet now, China is the world's primary exporter and manufacturer. The*

*paper highlights the positives of China, such as the rise of its stock market, the right response to the recent financial crisis, and an increase in its domestic demand. The paper contends that the U.S. economy is not problem-free either and some might argue that it is heading the wrong direction while China is on the correct path for transformation.*

**Keywords:** *Government intervention, lack of self-sufficiency, communist ideology, world's exporter, financial crisis*

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## **16. ARE EXPLICIT BAGGAGE FEES THE ANSWER TO RISING AIRLINE OPERATING COSTS?**

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Eric P. Chiang, Florida Atlantic University, Boca Raton, Florida, USA

### **ABSTRACT**

*In recent years, airlines have come under increased scrutiny, by passengers, over the increasing trend of unbundling fees for services that were previously included in ticket prices, with a particular emphasis on checked baggage fees. This paper addresses whether explicit checked baggage fees, which have been implemented by many airlines despite leading the list of reported passenger outrages, are the answer to rising operating costs. We find evidence to the contrary when long-run factors are considered.*

**Keywords:** *Airline pricing, Baggage fees, Explicit vs. implicit fees*

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## **17. WHAT WOULD STOP UNDERGRADUATE STUDENTS FROM CHEATING?**

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Marilyn G. Kletke, Oklahoma State University, Stillwater, OK, USA

### **ABSTRACT**

*There is a plethora of studies outlining the various factors which may affect undergraduate student cheating which generally focus on individual, situational and deterrent factors. But what do students say would stop them from cheating? The most important consideration of what would stop students from cheating seems to be their 'own principles and beliefs' and the second consideration is 'fear of getting caught'. 'Other people's trust in me' and 'signing an honor pledge' did not appear to be important considerations to the students. Gender, type of institution and ethical discussions in class appear to play a role.*

**Keywords:** *Cheating (Education); Undergraduates; Student Attitudes; Student Ethics, Academic Climate*

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## **18. DESIGN OF EXECUTIVE MASTERS IN BUSINESS ADMINISTRATION (EMBA) IN SPECIALIZED AREA**

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Tom Burns, California State University-Fresno, California, USA

### **ABSTRACT**

*The Executive MBA is for experienced executives with 10 or more years of experience in their career and having reached a meaningful role in their organizations. There has been a movement to provide specialized EMBA programs. This article focuses on a specialized EMBA specifically one in Agri-*

*Business. The conceptualization, curriculum, recruiting, and scheduling will be discussed. The authors believe that the future of EMBA is in specialized area.*

**Keywords:** *Executive Masters of Business Administration, agri-business, web based education*

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## **19. EXPERIENCE-BASED ADOPTION OF ELECTRONIC TEXTBOOKS IN INFORMATION SYSTEM COURSES**

Bradley J. Prince, University of West Georgia, USA

### **ABSTRACT**

*E-books are rising in popularity. In 2011, Amazon reported that they now sold more e-books than print books. Barnes & Noble has announced the same. The textbook industry, however, has been slower to move. This study employs the Unified Theory of Acceptance and Use of Technology (Venkatesh et al., 2003) to research relationships of gender, and age.*

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## **20. CROSS BORDER MERGERS: NONPARAMETRIC MEASUREMENT OF FIRM EFFICIENCY**

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Garima Bohra, BIMTECH, Greater Noida (NCR), India  
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### **ABSTRACT**

*Cross border mergers and acquisitions by Indian Firms have increased tremendously in the last decade. One of the reasons attributed to this increase is the quest for foreign technology and processes by an emerging market. However, does the shareholder gain in foreign acquisition? This paper uses nonparametric, Data Envelopment Analysis method to compare firm efficiency and the impact on domestic shareholder wealth prior to and after the merger. We find that there is no change in stockholder wealth as calculated by six measures of firm efficiency, dividends per share, operating margin, operating profit per share, return on capital employed, return on net worth and earnings per share, before and after the merger.*

**Keywords:** *Cross Border Mergers, Firm Efficiency, Data Envelopment Analysis*

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