

**IABE-2008 Stockholm**  
**Summer Conference**  
**PROGRAM**

**June 6– 8, 2008**

**South Stockholm University, Stockholm, Sweden**



**Dr. Bhavesh M. Patel**  
Conference Chair

**Dr. Cheick Wague**  
Program Chair

**Dr. Detelin Elenkov**  
Program Chair



**International Academy of Business and Economics®**

Promoting Global Competitiveness™

# IABE-2008 Stockholm Program

## WELCOME!

Please read all instructions below:

If you completed registration and you are planning to NOT attend the IABE-2008 Stockholm-Summer Conference:

Please email us immediately at [Admin@iabe.eu](mailto:Admin@iabe.eu) with your name, mailing address, paper title, and publication name. We will send you the receipt for the registration fees and an issue of the publication containing your paper in July 2008.

**How to search your paper presentation in the Program:**

Please click on search icon at the top in Acrobat to search your paper by your last name, or first name, or by paper title. Please note that your name may appear at more than one place in the Program, therefore, search the entire Program.

**What to do if your paper/abstract is not listed or listed incorrectly in the Program if you have completed the registration Process:**

Please email us immediately at [Admin@iabe.eu](mailto:Admin@iabe.eu) with details of your paper title and author information and we will add/correct your paper/abstract listing in the Program.

**What to do if your presentation is not at time or day you wanted:**

On your arrival at the SSU Campus in Stockholm, please contact only Dr. Detelin Elenkov, the Program Chair, during June 6-8, 2008 period only. On space available basis, Dr. Elenkov will certainly try to help you with rescheduling your presentation starting June 6, 2008 and NOT before. Please DO NOT email Dr. Elenkov before June 6, 2008 regarding rescheduling.

**What should you bring along for your presentation?**

Only overhead projectors will be provided for your presentations. (No power point or other equipment will be provided.) Please bring in 15-20 copies of your formatted paper for distribution at your session. Each paper will have about 15 minutes for presentation. Session chairs will manage their sessions. Dr. Elenkov will be available for any additional help.

**What to do if you have a problem with your registration at the registration desk:**

Dr. Bhavesh Patel, Conference Chair, will be ready to assist you with your problems at the IABE registration desk. If you have any other problem(s), please contact Dr. Patel at the registration desk only (no emails please!).

**What to do if you have a problem regarding your fees and/or paper publication:**

Please fill in the IABE Member Service Form. We will resolve the issue ASAP.

At the registration desk, you will receive your receipt for registration fees (if you have not already received it), your name badge, printed Program, your issue of the publication, plus any paid additional issues. **You will be required to pay your unpaid fees, if any.**

You may purchase additional issues of the publications or tickets for luncheon for your spouse or guest(s). If you prefer vegetarian luncheon, please contact Dr. Patel.

**The name badge is required of all participants/ spouse/ guest to participate in all sessions/events, luncheon, breakfasts, and coffee breaks.**

**What else?** Have fun, entertainment, great food, and visit great places in Stockholm.

## Thank You!



# **IABE-2008 Stockholm: Summer Conference Program**

June 6-8, 2008; SSU Campus, Stockholm, Sweden

At the Campus of  
South Stockholm University (Södertörns University College, [www.sh.se](http://www.sh.se))  
Alfred Nobels allé 7, Flemingsberg  
141 89 Huddinge, Stockholm, Sweden  
University Campus: Flemingsberg-Huddinge

## **Main Building Moa (MA)**

- **IABE-Information/Registration Desk: Moa-main entrance at 5<sup>th</sup> floor**
- **Presentations Rooms 7<sup>th</sup> floor**

## **Friday, June 6, 2008:**

### **Arrival of the Participants**

10:00 AM – 3:00 PM:

Pre-Conference Activities

3:30 PM – 5:30 PM

Early Registration at Moa- Main Entrance on 5<sup>th</sup> Floor  
Coffee/Snacks

## **Saturday, June 7, 2008:**

7:45 AM – 3:30 PM

Conference Registration at Moa- Main Entrance on 5<sup>th</sup> Floor

7:45 AM – 8:00 AM

Coffee/Snacks

8:00 AM – 9:50 AM

Paper Presentations: Concurrent Sessions

9:50 AM – 10:00 AM

Coffee Break

10:00 AM – 11:50 AM

Paper Presentations: Concurrent Sessions

12:00 Noon – 1:45 PM

**Luncheon/ Keynote Speaker** (details page 7)

2:00 PM – 3:50 PM

Paper Presentations: Concurrent Sessions

3:50 PM – 4:00 PM

Coffee Break

4:00 PM – 5:50 PM

Paper Presentations: Concurrent Sessions

## **Sunday, June 8, 2008:**

7:45 AM – 10:00 AM

Conference Registration at Moa- Main Entrance on 5<sup>th</sup> Floor

7:45 AM – 8:00 AM

Coffee/Snacks

8:00 AM – 9:50 AM

Paper Presentations: Concurrent Sessions

9:50 AM – 10:00 AM

Coffee Break

10:00 AM – 11:50 AM

Paper Presentations: Concurrent Sessions

11:50 AM

IABE-2008 Stockholm Concludes!

**Saturday, June 7, 2008 8:00 AM – 9:50 AM Conference Room: MA 755**

**Track: Accounting I & II: Accounting Information Systems & Auditing**

**Session Chair: Lisa R. Barnes**, Newcastle University, Callaghan, NSW, AUSTRALIA

THE PLETHORA OF CORPORATE GOVERNANCE - THE QUEST TO CREATE A NORDIC GOVERNANCE PRACTICES CODE

Lisa R. Barnes, Newcastle University, Callaghan, NSW, AUSTRALIA

DIRECT COSTING METHOD USED IN THE ANALYSIS OF COSTS IN ROMANIAN CHARCOAL COMPANIES

Ioan N. Batrancea and Ion-Gigi T. Trifoi, Babes-Bolyai University, ROMANIA

EFFECTS OF BUDGETARY PARTICIPATION AND ORGANIZATIONAL COMMITMENT TO JOB PERFORMANCE: THE THAI LISTED COMPANIES

Kanyamon Wittayapoom and Sumalee Limsuwan, Mahasarakham University, THAILAND

THE CONVERGENCE PROCESS OF EUROPEAN ACCOUNTING CURRICULA

Alexandra Mutiu and Adriana Tiron-Tudor, Babes-Bolyai University, ROMANIA

THE ROLES OF COLLUSION, ORGANISATIONAL ORIENTATION, JUSTICE AVOIDANCE, AND RATIONALISATION ON COMMISSION OF FRAUD: A MODEL BASED TEST

Tumpal Wagner Sitorus and Don R. Scott, Southern Cross University, AUSTRALIA

AUDIT COMMITTEE: WHAT WENT WRONG AND WHAT SHOULD BE DONE?

Karim Sami Rebeiz, American University of Beirut, LEBANON

**Discussant(s): Karim Sami Rebeiz**, American University of Beirut, LEBANON

**Saturday, June 7, 2008 8:00 AM – 9:50 AM Conference Room: MA 756**

**Track: Economics I & V: General Economics & Transitional Economics**

**Session Chair: Sola Olorunfemi**, Adekunle Ajasin University, Akungba Akoko, NIGERIA

PUBLIC INVESTMENT AND ECONOMIC GROWTH IN NIGERIA: AN AUTOREGRESSIVE MODEL

Sola Olorunfemi, Adekunle Ajasin University, Akungba Akoko, NIGERIA

EFFECTS OF THE SOCIAL – CULTURAL ACTIVITIES, BASIC ELEMENT FOR EFFICIENCY'S IMPROVEMENT

Claudiu C. Cicea, Comin O. Dobrin, and Ion I. Popa, Academy of Economic Studies, Bucharest, ROMÂNIA

THE EDUCATIONAL POLICY IN ROMANIA: GAPS BETWEEN THE RURAL AND URBAN AREAS AND POLICIES FOR DIMINISHING THEM

Sinziana Baltatescu, Laura Asandului, and Liviu George Maha, University "Al. I. Cuza", Iasi, ROMÂNIA

THE CONSUMPTION FUNCTION

John J Heim, Rensselaer Polytechnic Institute, Troy, New York, USA

EXPLORING THE RELATIONSHIP BETWEEN INSTITUTIONS AND ECONOMIC PERFORMANCE IN ROMANIA

Livia-Loredana Baciú and Andreea-Oana G. Iacobuta, "Alexandru Ioan Cuza" University, ROMANIA

ECONOMIC SANCTIONS IMPACT ON TARGETED NATIONS POPULATION AND DOMESTIC POLITICAL CONDITIONS

Darius Navran, Myers University, Cleveland, OH, USA

**Discussant(s): Claudiu C. Cicea**, Academy of Economic Studies from Bucharest, ROMÂNIA

Saturday, June 7, 2008 8:00 AM – 9:50 AM Conference Room: MA 767

**Track: International Business I**

**Session Chair: Adil H Mouhammed**, University of Illinois at Springfield, USA

PRODUCT COUNTERFEING: A VICTIMLESS CRIME OR A CRIME OF THE CENTURY?

Prema Nakra, Marist College, Poughkeepsie, New York, USA

WEB CONNECTIVITY AND BILATERAL TRADE FLOWS: PUZZLING EVIDENCE

Nasser Al-Mawali, Sultan Qaboos University, OMAN

DECISIONS OF FINANCIAL POLICY OF THE ECONOMIC ENTITY

Sabin Iliesi, Vasile Goldis University, ROMANIA

Maria Batrancea, Bogdan Voda University, ROMANIA

AN ANALYSIS MODEL OF FINANCING POLICIES OF THE ENTERPRISE

Maria Batrancea, Bogdan Voda University, ROMANIA

Sabin Iliesi, Vasile Goldis University, ROMANIA

PAUL BARAN'S CONTRIBUTION TO GLOBALIZED CAPITALISM

Adil H Mouhammed, University of Illinois at Springfield, USA

IS TURKEY "EUROPEAN"? A COMPARATIVE ANALYSIS OF VALUES

Carolyn Buie Erdener, Middle East Technical University Northern Cyprus

IS IT NECESSARY TO DEVELOP IFRS (INTERNATIONAL FINANCIAL REPORTING STANDARDS) FOR MICRO-ENTITIES?

Hana Bohusova, Mendel University Brno, Brno, Czech Republic, Europe

**Discussant(s): Nasser Al-Mawali**, Sultan Qaboos University, OMAN

Saturday, June 7, 2008 8:00 AM – 9:50 AM Conference Room: MA 777

**Track: Management I: Human Resource Management**

**Session Chair: Fiona J. Edgar**, University of Otago, NEW ZEALAND

COMPARISON OF SELF-AND SUPERIOR RATINGS OF JOB PERFORMANCE OF NURSES: A MALAYSIAN STUDY

Hassan Ali and Noraini Othman, Universiti Utara Malaysia, MALAYSIA

HUMAN RESOURCE MANAGEMENT AND PERFORMANCE IN A NEW ZEALAND TERTIARY SECTOR SETTING

Fiona J. Edgar and Alan J. Geare, University of Otago, NEW ZEALAND

GLOBAL INNOVATION TEAMS – CULTURAL TEAM COMPOSITION, LANGUAGE CAPACITIES, AND EXPERIENCE AS SUCCESS FACTORS

Ricarda B. Bouncken and Viviane Winkler, University of Greifswald, Greifswald, GERMANY

MORE MONEY OR MORE BALANCE? HR CHALLENGES OF ATTRACTING SKILLED LABOUR IN THE COAL INDUSTRY

Connie S M Zheng, RMIT University

OBSTACLES TO R&D RELATED FDI IN IRAN

Ahmad Jafarnejad and Arash Golnam, University of Tehran, Tehran, Iran

WHEN VOLUNTEERS DON'T HELP THAT MUCH: THE MODERATED MEDIATION EFFECT OF VOLUNTEERISM BETWEEN HIGH COMMITMENT HUMAN RESOURCE PRACTICES, ORGANIZATIONAL CLIMATE AND STRATEGIC PERFORMANCE OF TEMPORARY ORGANISATIONS

Ing-Chung Huang, National Kaohsiung University, TAIWAN

Chin-Ming Ho, and Jin-Feng Uen, National Sun Yat-Sen University, TAIWAN

Long-Sheng Lin and Po-Chien Chang, National Sun Yat-Sen University, TAIWAN

**Discussant(s): Ricarda B. Bouncken**, University of Greifswald, Greifswald, GERMANY

**Saturday, June 7, 2008 8:00 AM – 9:50 AM Conference Room: MA 731**

**Track: Other Tracks I: General Business Area**

**Session Chair: Miles M. Smayling**, Minnesota State University, Mankato, USA

FUTURE EARNINGS ESTIMATES AND CHOICE OF MAJORS

Miles M. Smayling, Minnesota State University, Mankato, USA

REGULATORY MODEL IN LIGHT OF PROMOTING EMBRACEMENT OF EMERGING ICT

Rughooputh H. C. S. and Soobron Mahen, University of Mauritius, MAURITIUS

EFFECTS OF STAKEHOLDER ORIENTATION ON AUDIT PROFESSIONALISM AND ORGANIZATIONAL REPUTATION: AN EMPIRICAL INVESTIGATION OF ACCOUNTING FIRMS IN THAILAND

Seerungrat Sudsomboon and Phapruek Ussahawanitchakit, Maharakham University, THAILAND

THE INFLUENCES OF LEARNING ORIENTATION AND INFORMATION TECHNOLOGY CAPABILITY IN INFORMATION QUALITY OF MANAGEMENT ACCOUNTING SYSTEM: A MODERATING EFFECT OF TECHNOLOGY UNCERTAINTY

Kanyanat Rattanaphaphtham and Phapruek Ussahawanitchakit, Maharakham University, THAILAND

INSTITUTIONAL ISSUES IMPEDING PROGRESS OF THE FREE TRADE AREA OF THE AMERICAS AGREEMENT (FTAA)

Shivakumar Venkataramany, Ashland University, Ashland, Ohio, USA

Balbir B Bhasin, Sacred Heart University, Fairfield, Connecticut, USA

ORGANIZATIONAL CHANGE, PSYCHOLOGICAL STRESS, AND JOB PERFORMANCE OF ACCOUNTANTS IN THAILAND: ORGANIZATIONAL COMMUNICATION AND SUPPORT AS MODERATORS

Chaiyot Sumritsakun and Phapruek Ussahawanitchakit, Maharakham University, THAILAND

**Discussant(s): Soobron Mahen**, University of Mauritius, MAURITIUS

**Saturday, June 7, 2008 8:00 AM – 9:50 AM Conference Room: MA 736**

**Track: Finance II: Investment**

**Session Chair: Gergana Jostova**, George Washington University, USA

CREDIT RATINGS AND THE CROSS-SECTION OF STOCK RETURNS

Doron Avramov, University of Maryland, USA

Tarun Chordia, Emory University, USA

Gergana Jostova and Alexander Philipov, George Washington University, USA

INVESTMENT PROJECT VALUATION AS A PORTFOLIO OF REAL OPTIONS (SIMULATION APPROACH)

Miroslav Culik, VSB-Technical University Ostrava, CZECH REPUBLIC

INTERPLAY OF INVESTORS' FINANCIAL KNOWLEDGE AND RISK-TAKING

Alex Wang, University of Connecticut, Stamford, USA

MATCH-UP REVISITED: THE EFFECT OF STAFF PHYSICAL ATTRACTIVENESS ON PURCHASE INTENTIONS IN YOUNG ADULT FEMALES: SOCIAL COMPARATIVE AND PRODUCT RELEVANCE EFFECTS

Duncan Murray and Bianca Price, University of South Australia, Mawson Lake, AUSTRALIA

MEASUREMENT OF THE POWER OF GLOBAL EQUITY DIVERSIFICATION

Tulin Sener, State University of New York at New Paltz, USA

ALTERNATIVE ASSETS: A COMPARISON BETWEEN COMMODITIES AND TRADITIONAL ASSET CLASSES

Claudio Boido and Antonio Fasano, Universita' di Siena, ITALY

**Discussant(s): Miroslav Culik**, VSB-Technical University Ostrava, CZECH REPUBLIC

**Saturday, June 7, 2008 10:00 AM – 11:50 AM Conference Room: MA 755**

**Track: MK I & VIII: International Marketing & Other Areas**

**Session Chair: David Gertner**, Pace University, New York, USA

NEURAL NETWORKS: AN EFFECTIVE ALTERNATIVE APPROACH TO THE INVESTIGATION OF THE DETERMINANTS OF EXPORT PERFORMANCE

David Gertner and James Gould, Pace University, New York, USA

Gertner K Gertner, College of Staten Island, The City University of New York, USA

Dennis A Guthery, Thunderbird School of Global Management, USA

IMPACT OF GENDER AND AGE ON OF SINGLE CELEBRITY AND MULTIPLE CELEBRITIES ENDORSEMENTS

Farida Saleem, Foundation University, Institute of Management & Computer Sciences, Islamabad, PAKISTAN

AN EXPLORATORY STUDY OF SWITCHING MOTIVES IN A B2B SERVICES CONTEXT

Matti J. Haverila, Sajid M Khan, Paul A. Williams, and Earl R. Naumann, American University of Sharjah, UAE

EXAMINING THE RELATIONSHIP BETWEEN ORGANIZATIONAL STRUCTURE, MARKET BASED REWARDS AND INFORMATION SHARING

Tansu Barker, Brock University, St. Catharines, Ontario, CANADA

AN INTEGRATIVE CONCEPTUAL FRAMEWORK FOR ANALYZING INTERNATIONAL FRANCHISING DECISIONS

Deepak Sethi, Old Dominion University, Norfolk, VA, USA

PR AGENCY – IMAGE DEPARTMENT

Flaviu Calin RUS, Babes-Bolyai University, ROMANIA

**Discussant(s): Tansu Barker**, Brock University, St. Catharines, Ontario, CANADA

**Saturday, June 7, 2008 10:00 AM – 11:50 AM Conference Room: MA 756**

**Track: Management II: Organizational Behavior**

**Session Chair: RRK Sharma**, Indian Institute of Technology, Kanpur, INDIA

TEMPORAL CONSIDERATIONS IN THE IMPACT OF ORGANIZATIONAL IMPROVISATION ON NEW PRODUCT DEVELOPMENT PROCESS

Parag Dhumal and Shahnawaz Muhammed, Fayetteville State University, NC, USA

MANAGING TRANSFORMATIONAL CHANGE IN THE PROSPECTORS AND DEFENDERS

Sharadindu Pandey, Indian Institute of Technology, Kanpur, INDIA

RRK Sharma, Indian Institute of Technology, Kanpur, INDIA

THE IMPACT OF FORMAL AND INFORMAL SOCIALIZATION ON TEACHING EXCELLENCE

Silva Krikor Karkoulian and Linda Zouheir Nasr, Lebanese American University, LEBANON

SWEDISH AND AMERICAN CULTURAL DIFFERENCES IN THE RELATIONSHIP BETWEEN PERCEPTIONS OF JUSTICE AND ORGANIZATIONAL DEVIANCE

Srini Venkatraman and Barbara Ritter, Coastal Carolina University, USA

LEADER-MEMBER EXCHANGE AND CIVIC-VIRTUOUS ORGANIZATIONAL CITIZENSHIP BEHAVIOR: THE EFFECT OF SUBORDINATE DISABILITY

Magdalene Chooi Hwa Ang, University Malaysia Sabah-Labuan International Campus, MALAYSIA

Syed Azizi Wafa, University Malaysia Sabah-Labuan International Campus, MALAYSIA

FIRM ORIENTATION, ORGANIZATIONAL COMMITMENT, AND COMPETITIVE ADVANTAGE: AN EMPIRICAL STUDY OF ACCOUNTING FIRMS IN THAILAND

Phaprueke Ussahawanitchakit, Mahasarakham University,

**Discussant(s): Silva Krikor Karkoulian**, Lebanese American University, LEBANON

**Saturday, June 7, 2008 10:00 AM – 11:50 AM Conference Room: MA 767**

**Track: Accounting III: Financial Accounting**

**Session Chair: Fodil Adjaoud**, University of Ottawa, Ottawa, Ontario, CANADA

AUDITOR REPUTATION AND INTERNAL CORPORATE GOVERNANCE MECHANISMS:  
COMPLEMENTARY OR SUBSTITUTABLE?

Fodil Adjaoud, Chokri Mamoghli, and Fatma Siala, University of Ottawa, Ottawa, Ontario, CANADA

FINANCIAL INSTRUMENTS REPORTING IN CZECH

Jiri Strouhal, University of Economics, Prague, CZECHOSLOVAKIA

ASSESSMENT OF IMPORT-EXPORT OPERATIONS EFFICIENCY FROM RATE OF EXCHANGE  
VARIATIONS PERSPECTIVE

Crina Ioana Filip, Cristina Silvia P. Nistor, and Carmen Bonaci G., Babes-Bolyai University, ROMANIA

INTELLECTUAL CAPITAL IMPORTANCE, MEASUREMENT AND REPORTING: EVIDENCE FROM  
BAHRAIN

Omar Issa Juhmani, University of Bahrain, Sakher, BAHRAIN

A TRUE AND FAIR VIEW: HARMONIZATION OF THE ACCOUNTING

Caroline Johansson, Lund University, Lund, SWEDEN

Ann Svensson, University West, Trollhättan, SWEDEN

REVERSAL IN EARNINGS AND MEAN ANALYSTS' EARNINGS FORECASTS

Yoshie Saito, Georgia College & State University Milledgeville, Georgia, USA

Richard A Lord, Montclair State University Upper Montclair, New Jersey, USA

**Discussant(s): Jiri Strouhal**, University of Economics, Prague, CZECHOSLOVAKIA

**Omar Issa Juhmani**, University of Bahrain, Sakher, BAHRAIN

**Saturday, June 7, 2008 10:00 AM – 11:50 AM Conference Room: MA 777**

**Track: Finance I: Corporate Finance**

**Session Chair: Roger Gay**, Monash University, Clayton, AUSTRALIA

OPTIMALITY OF A RETIREMENT LUMP SUM CONVERSION STRATEGY

Roger Gay, Monash University, Clayton, AUSTRALIA

DIVIDEND POLICY IN THE ABSENCE OF TAXES

Khamis H. Al-Yahyaee, Sultan Qaboos University, OMAN

Toan Pham and Terry Walter, University of New South Wales, AUSTRALIA

TREASURY FLOWS IN INTERNATIONAL CONTEXT

Maria D. Batrancea, Bogdan-Voda University, ROMANIA

Victor I. Ardelean, Babes-Bolyai University, ROMANIA

MODELS OF THE ROMANIAN COMPANY EQUILIBRIUM

Larissa-Margareta I. Batrancea and Nicolae Sorin V. Borlea, Babes-Bolyai University, ROMANIA

THE ANALYSIS OF INTEREST RATIOS IN ROMANIA

Grigore G. Bâce, Babes-Bolyai University, ROMANIA

HOW FALLING EXCHANGE RATES HAVE AFFECTED THE U.S. ECONOMY AND TRADE  
DEFICIT

John J. Heim, Rensselaer Polytechnic Institute, Troy, New York, USA

**Discussant(s): Maria D. Batrancea**, Bogdan-Voda University, ROMANIA

**Saturday, June 7, 2008 10:00 AM – 11:50 AM Conference Room: MA 731**

**Track: MIS-CIS: Business Statistics, Business Science and Operations Research**

**Session Chair: Maria SAVA**, Gheorghe Asachi Technical University, ROMANIA

COMPUTERS AND IT&C IN HOTEL'S ACTIVITY

Liciniu Alexandru KOVACS, Cristian Ioan CHIFU, and Veronica Rozalia, Babes-Bolyai University, ROMANIA

INFORMATION TECHNOLOGY AND BUSINESS AWARENESS DIAGNOSTIC TOOL

Elvan H. Özturan, DRT Bagimsiz Denetim ve SMM A.S., TURKEY

Muhittin Oral, Nihat Kasap, and Burçin Bozkaya, Sabanci University, TURKEY

UNDERGRADUATE E-BUSINESS CURRICULA AT THE AACSB ACCREDITED BUSINESS SCHOOLS IN THE US

Jim Chen, Bhagaban Panigrahi and Enrique G. Zapatero, Norfolk State University, VA, USA

STRATEGIES FOR COMBATING SHORTAGE OF SKILLED WORKFORCE IN THE US CONSTRUCTION INDUSTRY

Solomon Aiyegbo Fakinlede, Baltimore City Community College, Baltimore, USA

CONVENTIONAL ANALYSIS OF DATA OBTAINED FROM LIKERT SCALES IS FLAWED

Nicholas B. Beaumont, Monash University, AUSTRALIA

VALUES' ORIENTATION IN THE MANAGEMENT OF INNOVATION

Maria SAVA, Gheorghe Asachi Technical University, ROMANIA

**Discussant(s): Jim Chen**, Norfolk State University, VA, USA

**Saturday, June 7, 2008 10:00 AM – 11:50 AM Conference Room: MA 736**

**Track: Economics IV: International Economics**

**Session Chair: Cheick Wagué**, South Stockhom University, Stockholm, SWEDEN

REAL INTEREST RATE INTERDEPENDENCE AMONG THE G7 NATIONS: DOES REAL INTEREST PARITY HOLD?

Bruce S. Felmingham, University of Tasmnia, Hobart, AUSTRALIA

Arusha V. Cooray, University of Tasmnia, Hobart, AUSTRALIA

EXPORT DEMAND FOR AUSTRALIAN DAIRY FOOD IN THAILAND

Pemasiri J. Gunawardana, Victoria University, Victoria, AUSTRALIA

Inka Irena Havrila, Victoria University, Victoria, AUSTRALIA

Sukij Khorchurklang, Naresuan University, THAILAND

TEXTILE AND CLOTHING INDUSTRIES: TRADE AND TRADE POLICIES

Inka Irena HAVRILA and Pemasiri J. Gunawardana, Victoria University, Melbourne, Victoria, AUSTRALIA

AN EMPIRICAL ASSESSEMENT OF EXTERNAL DEBT ON ECONOMIC GROWTH: THE CASE OF AFRICA IN A PANEL VAR

Boopen Seetanah, Kesseven Padachi, and Ramesh Durbarry, University of Technology, MAURITIUS

EMERGING FDI PATTERNS IN THE CARICOM REGION

Ruth Clarke, Nova Southeastern University, Fort Lauderdale, Florida, USA

Twila-Mae Logan, Florida International University, Miami, Florida, USA

ASSET PRICES AND INFLATION: A STUDY OF THE LINK IN OMAN

AlMukhtar Al-Abri, Sultan Qaboos Univeristy, OMAN

Param Nandakumar, Indian Institute of Management, Kozikode, INDIA

Cheick Wagué, South Stockhom University, Stockholm, SWEDEN

**Discussant(s): Boopen Seetanah**, University of Technology, MAURITIUS

**IABE-2008 Stockholm**  
**Summer Conference**  
**June 6- 8, 2008**  
**Southern Stockholm University College**  
**(Södertörns högskola)**  
**Alfred Nobels allé 7, Flemingsberg**  
**141 89 Huddinge, Stockholm, SWEDEN**  
**University Campus: Flemingsberg-Huddinge**

**IABE LUNCHEON/ KEYNOTE SPEAKER**

- Keynote Speaker** : Mr. Björn Blomberg, Chairman  
Swedfund International AB., Stockholm, Sweden
- Topic** : Developments in Economics, Business Research & Education
- Date/ Time** : Saturday, June 7, 2008, 12:00 Noon – 1:45 PM
- Venue** : Restaurant MONDO at the University Library  
Southern Stockholm University College, Huddinge, Stockholm
- Admission** : IABE-2008 Stockholm Official Name Badge Required!

**Saturday, June 7, 2008 2:00 PM – 3:50 PM Conference Room: MA 755**

**Track: Accounting IV, V, VI & VII: Managerial Accounting, Taxation, International Accounting**  
**Session Chair: Felicia I Sabou, Vasile Goldis University, ROMANIA**

BUDGETED COSTS IN ROMANIAN SMALL AND MEDIUM-SIZED ENTERPRISES  
Felicia I Sabou, Vasile Goldis University, ROMANIA

THE ANALYSIS OF DEPRECIATION RULES IN THE SYSTEM OF COMMON CONSOLIDATED CORPORATE TAX BASE  
Danuse Nerudova, Mendel University Brno, CZECH REPUBLIC

VOLUNTARY DISCLOSURE IN KUWAIT CORPORATE ANNUAL REPORTS  
Bader A. Al-Shammari, Public Authority for Applied Education and Training, KUWAIT

IMPACT ANALYSIS OF FUTURE ACCOUNTING REGULATION FOR SMES IN EUROPE  
Adela Deaconu and Irimie E Popa, Babes-Bolyai University, ROMANIA  
Anuta Buiga and Melinda Fulop, Babes-Bolyai University, ROMANIA

MEASUREMENT OF FORMAL HARMONIZATION: CASE STUDY FOR ROMANIA  
Razvan V. Mustata and Dumitru Matis, Babes-Bolyai University, ROMANIA

HIGHLIGHTS FOR A HISTORY OF ACCOUNTABILITY  
Voicu D. Dragomir, Academy of Economic Studies of Bucharest, ROMANIA

**Discussant(s): Danuse Nerudova, Mendel University Brno, CZECH REPUBLIC**  
**Bader A. Al-Shammari, Public Authority for Applied Education and Training, KUWAIT**

**Saturday, June 7, 2008 2:00 PM – 3:50 PM Conference Room: MA 756**

**Track: Other Topics I: General Business Areas**

**Session Chair: Semir Daskapan, TU Delft Technology, Delft, The NETHERLANDS**

CAUSES AND CONSEQUENCES OF CORPORATE GOVERNANCE IN THAI LISTED COMPANIES  
Suttinee Prachsriphum, Mahasarakham University, THAILAND  
Phaprueke Ussahawanitchakit, Mahasarakham University, THAILAND

THE CONVENIENCE OF USING THE CASE STUDY METHOD IN TEACHING ECONOMICS AND MANAGEMENT COURSES  
Sandra Jednak, Belgrade University, SERBIA  
Ivana Mijatovic, Belgrade University, SERBIA

MEASURING TRADE ADVANTAGE OF NATIONS: A STUDY ON THE RELIABILITY OF TRADE PERFORMANCE INDICATORS  
Semir Daskapan, TU Delft Technology, Delft, The NETHERLANDS

IMPROVING DECISION MAKING AND CRITICAL THINKING SKILLS VIA WEB-BASED TOOLS: THE CASE OF THE GLOBAL MARKETING MANAGEMENT SYSTEM ONLINE  
Basil Janavaras, Minnesota State University, Mankato, MN, USA  
Emanuel Gomes, Coventry University, Coventry, UK  
Punyadip Cheema, Evalueserve.com Pvt. Ltd., Gurgaon, Haryana, INDIA

USES OF DATA MINING TO ENHANCE DECISION MAKING IN ACADEMIC INSTITUTIONS  
Shamsul Chowdhury, Roosevelt University Schaumburg, Illinois, USA

INDUSTRY CONCENTRATION AND PRICE IN A POST-COMMUNIST ECONOMY  
Gennadi Kazakevitch, Monash University, Melbourne, AUSTRALIA  
Grigoriy Edel, Moscow State University, Moscow, RUSSIA

**Discussant(s): Emanuel Gomes, Coventry University, Coventry, UK**

**Saturday, June 7, 2008 2:00 PM – 3:50 PM Conference Room: MA 767**

**Track: Economics II & III: Macroeconomics & Microeconomics**

**Session Chair: Mansur M. Masih**, King Fahd University of Petroleum & Minerals, SOUDI ARABIA

ESTIMATION OF LONG-RUN DEMAND FOR MONEY: AN APPLICATION OF LONG-RUN STRUCTURAL MODELING TO SAUDI ARABIA

Mansur M. Masih and Ibrahim Algahtani, King Fahd University of Petroleum & Minerals, Saudi Arabia

THE ATTRACTIVENESS OF THE PLACE IN A REGION LAGGING BEHIND

Djula Borozan and Ivana Barkovic, J.J.Strossmayer University in Osijek, CROATIA

Marina Dabic, University of Zagreb, CROATIA

THE SUCCESS OF AN ECONOMIC IDEA: BARRIERS TO ENTRY

Ana Rosado, Complutense University of Madrid, SPAIN

EMPIRICAL TEST OF THE LONG-RUN FISHER EFFECT: AN APPLICATION OF THE ARDL BOUNDS TECHNIQUE TO SAUDI ARABIA

Mansur M. Masih and Mohsen Al-Hajji, King Fahd University of Petroleum & Minerals, Saudi Arabia

Yakubu Umar, King Fahd University of Petroleum & Minerals, Saudi Arabia

CHOICE BETWEEN CARTEL AND HORIZONTAL MERGERS

Poonam Mehra, Indira Gandhi Institute of Development Research, Mumbai, INDIA and University of Hamburg, GERMANY

RELATIVE PERFORMANCE EVALUATION AND TACIT COLLUSION

Patrick de Lamirande, Cape Breton University, CANADA

Bruno Lovat, Nancy 2 University, FRANCE

Jean-Daniel Guigou, University of Luxembourg, LUXEMBOURG

**Discussant(s): Djula Borozan**, J.J. Strossmayer University in Osijek, CROATIA

**Saturday, June 7, 2008 2:00 PM – 3:50 PM Conference Room: MA 777**

**Track: Finance IV & International Business III: International Finance**

**Session Chair: Rupendra Paliwal**, Sacred Heart University, USA

YEAR EFFECTS ON STOCK RETURNS, EARNINGS, AND CAPITAL EXPENSE

Ahmet Can Inci, Sabanci University, Turkey and Bryant University, Rhode Island USA

PRE-ACQUISITION CHARACTERISTICS OF THE ACQUIRERS

Rupendra Paliwal, Sacred Heart University, USA

REGIONAL AND GLOBAL FINANCIAL INTEGRATION OF THE GULF CO-OPERATION COMMUNITY COUNTRIES

AlMukhtar Al-Abri, Sultan Qaboos University, Muscat, OMAN

Bala Batavia, DePaul University, Chicago, USA

Parameswar Nandakumar, Indian Institute of Management-Kozhikode, Calicut, INDIA

Cheick Wagué, South Stockholm University – SÖDERTÖRN, Stockholm, SWEDEN

THE ANALYSIS OF THE LIFE INSURANCE COMPANIES AND THEIRS POLICIES

Marius dan Gavriletea, Babes Bolyai University, Cluj – Napoca, ROMANIA

THE LINK BETWEEN PERFORMANCE MEASUREMENT AND MANAGEMENT COMPENSATION ACROSS INDUSTRIES

Janikan Supanvanij, St. Cloud State University, St Cloud, MN, USA

**Discussant(s): Ahmet Can Inci**, Sabanci University, Turkey and Bryant University, Rhode Island USA

**Saturday, June 7, 2008 2:00 PM – 3:50 PM Conference Room: MA 731**

**Track: Management III & V: Business Ethics & Emerging Trends**

**Session Chair: Keith L. Whitney**, Pepperdine University, Malibu, CA, USA

ETHICAL PRESSURE, PROFESSIONAL EXPECTATION, STRESS, AND JOB QUALITY  
Nupakorn Hanpuwadal, Mahasarakham University, THAILAND  
Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

DOING BUSINESS IN CHINA: A GERMAN PERSPECTIVE ON JOINT  
Sascha Kraus, Vienna University of Economics & Business Administration, AUSTRIA  
Florian Siems, Salzburg University of Applied Sciences, AUSTRIA  
Christine Mitter, Salzburg University of Applied Sciences, AUSTRIA

EDUCATING FOR ACCOUNTING ETHICS – ABILITIES AND IDENTITIES? THE CASE FOR A MODEL OF  
MORAL MOTIVATION DEVELOPMENT  
Jan Svanberg, Södertörns Högskola, Huddinge, Stockholm, SWEDEN

CORPORATE SOCIALLY RESPONSIBLE FIRMS PERFORM WELL! EVIDENCE FROM FINANCIAL AND  
OPERATING PERFORMANCES  
Levon Goukasian, Pepperdine University, Malibu, CA, USA  
Keith L. Whitney, Pepperdine University, Malibu, CA, USA

EFFECTS OF ORGANIZATIONAL LEARNING CULTURE ON SERVICE QUALITY AND PERFORMANCE OF  
THAI ACCOUNTING FIRMS  
Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

**Discussant(s): Nupakorn Hanpuwadal**, Mahasarakham University, THAILAND  
**Florian Siems**, Salzburg University of Applied Sciences, AUSTRIA

**Saturday, June 7, 2008 2:00 PM – 3:50 PM Conference Room: MA 736**

**Track: Management VII & OM: Management of Technology & Operations Management**

**Session Chair: Detelin Elenkov**, University of Tennessee at Knoxville, USA

THE CASE STUDY OF MANAGEMENT OF TECHNOLOGY ON DERIVING A FUTURE-PROMISING  
TECHNOLOGY IN THE GEOSCIENCE FIELD  
Ok Sun Lee, Korea Institute of Geoscience and Mineral Resources, KOREA

SERVICES OFFSHORING - REFLECTIONS AND NEW DIRECTIONS  
Peter Holand, Monash University, AUSTRALIA  
Amanda Pyman, University of Kent, UK  
Rob Hecker, University of Tasmania, Hobart, AUSTRALIA

A REVIEW OF VARIOUS LINEARIZATION OF THE QAP: A COMPARATIVE STUDY FOR ASSESSING  
RELATIVE COMPUTATIONAL EFFORT  
RRK Sharma Indian Institute of Technology Kanpur, INDIA  
S. P. Singh, Xavier Institute of Management Bhubaneswar, India

GENETIC ALGORITHM BASED HEURISTICS FOR THE DYNAMIC FACILITY LAYOUT PROBLEM  
S. P. Singh, Xavier Institute of Management Bhubaneswar, India  
RRK Sharma, Indian Institute of Technology Kanpur, INDIA

THE NEW PRODUCT LEARNING CYCLE IN TECHNOLOGY MANAGEMENT  
Alan S. Khade, Rama Prasad, and Jeremiah Bach, California State University, Stanislaus, Turlock, USA

**Discussant(s): S. P. Singh**, Indian Institute of Technology Kanpur, INDIA  
**Kal Namit**, Winston-Salem State University, USA

**Saturday, June 7, 2008 4:00 PM – 5:50 PM Conference Room: MA 755**

**Track: AC VIII: All Other Areas in Accounting**

**Session Chair: Phapruek Ussahawanitchakit**, Mahasarakham University, THAILAND

EFFECTS OF ENVIRONMENTAL CHARACTERISTICS ON EARNINGS QUALITY OF SMEs IN THAILAND  
Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

ORGANIZATIONAL CULTURE AND EARNINGS QUALITY: AN EMPIRICAL INVESTIGATION OF SMEs IN THAILAND  
Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

IMPLEMENTING THE BALANCED SCORECARD IN PUBLIC INSTITUTIONS FOR HIGHER EDUCATION IN ROMANIA- AN INNOVATIVE PROJECT

Adriana Tiron-Tudor and Vasile Cardos, Babes Bolyai University, ROMANIA

Reka Volkan and Alexandra Mutiu, Babes Bolyai University, ROMANIA

EFFECT OF JUDGMENT PERFORMANCE ON AUDIT QUALITY, IMAGE, AND REPUTATION: AN EMPIRICAL STUDY OF CPAs IN THAILAND

Phaithun Intakhan and Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

ANTECEDENTS AND CONSEQUENCE OF AUDIT EXPERTISE: AN EMPIRICAL INVESTIGATION OF THAI PUBLIC ACCOUNTANTS

Nichakorn Ditkaew and Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

FLOW-GRAPH MODEL FOR CYCLE TIME ANALYSIS IN ROBOTIC CELLS

Kaveh Salehi-Gilani, Sareh Shafiei-monfared, and Kouroush Jenab, Ryerson University, Toronto, Canada

**Discussant(s): Adriana Tiron-Tudor**, Babes Bolyai University, ROMANIA

**Nichakorn Ditkaew**, Mahasarakham University, THAILAND

**Saturday, June 7, 2008 4:00 PM – 5:50 PM Conference Room: MA 756**

**Track: Management XII: Other Areas of Management**

**Session Chair: Vishnuprasad Nagadevara**, Indian Institute of Management Bangalore, INDIA

WORKERS' INDUSTRIAL MILITANCY AND DEPENDENCY UPON THE STATE LEVER: THE PARADOX OF INDUSTRIAL RELATIONS IN HONG KONG

Grace OM Lee, City University of Hong Kong, HONG KONG

KNOWLEDGE MANAGEMENT THROUGH IPR: AN INDIAN PERSPECTIVE

P. J. Philip, National Institute of Technology, INDIA

QUALITY ENHANCEMENT THROUGH APPLICATION OF CLASSIFICATION TREES

Subrata Nath, Darjeeling Himalayan Railways, INDIA and Purnendu Banerjee, Indian Statistical Service

Vishnuprasad Nagadevara, Indian Institute of Management Bangalore, INDIA

TRIPLE BOTTOM LINE REPORTING BY INDIGENOUS AND NON INDIGENOUS BUSINESS ENTERPRISES

Siva Ram Vemuri, Charles Darwin University, AUSTRALIA

THE BULLWHIP EFFECT IN A PRODUCTION LOGISTIC SYSTEM AND ITS IMPACT ON CORPORATE FINANCIAL PERFORMANCE

Kwangseek Choe and Chuo-Hsuan Lee, State University of New York - Plattsburgh, USA

WHERE SHOULD WE GO TO? THE CHANGE OF MANAGEMENT COMPETENCIES

Jürgen Mühlbacher, Vienna University of Economics and Business Administration, Vienna, AUSTRIA

**Discussant(s): Grace OM Lee**, City University of Hong Kong, HONG KONG

**Kwangseek Choe**, State University of New York - Plattsburgh, USA

**Saturday, June 7, 2008 4:00 PM – 5:50 PM Conference Room: MA 767**

**Track: Economics VII: All Other Areas in Economics**

**Session Chair: Abe T. Aburachis**, Gannon University, Pennsylvania, USA

THE THEORY OF THE LIQUIDITY PREFERENCE: REPRISE

Abe T. Aburachis, Gannon University, Pennsylvania, USA

DARWIN'S GIFT: HETERODOX APPROACHES TO THE BUSINESS CYCLE

Goswald Hughes, Marist College, New York, USA

OPTIMALITY OF ENTRY REGULATION UNDER INCOMPLETE INFORMATION

Jaehong Kim, Handong University, Pohang, KOREA

RISK BALANCING DECISIONS UNDER CONSTANT ABSOLUTE AND RELATIVE RISK AVERSION

Cesar L. Escalante, University of Georgia, USA

Roderick M. Rejesus, North Carolina State University, NC, USA

ANTI-COMPETITIVENESS OF INSTANT MESSENGER TYING BY MICROSOFT

Jaehong Kim, Handong University, Pohang City, KOREA

Se Hoon Bang, Michigan State University, USA

Soonju Hwang, Seoul National University, KOREA

KNOWLEDGE TRANSFER IN ECONOMICS EDUCATION

Tommy Tang, Queensland University of Technology, AUSTRALIA

Tim Robinson, Queensland University of Technology, AUSTRALIA

**Discussant(s): Jaehong Kim**, Handong University, Pohang, KOREA

**Tommy Tang**, Queensland University of Technology, AUSTRALIA

**Saturday, June 7, 2008 4:00 PM – 5:50 PM Conference Room: MA 777**

**Track: Finance I: Corporate Finance**

**Session Chair: Bhavesh Patel**, Myers University, Cleveland, Ohio, USA

Cees Ullersma, De Nederlandsche Bank, Amsterdam, The NETHERLANDS

Gerben Hiemenga, ING Corporation, The NETHERLANDS

STOCK PRICE PERFORMANCE OF INITIAL PUBLIC OFFERINGS: THE THAI EXPERIENCE

Chaiporn Vithessonthi, Mahasarakham University, THAILAND

WHAT EXPLAINS STOCK MARKET REACTIONS TO PROPOSALS TO INCREASE THE AUTHORIZED COMMON STOCK?

Chaiporn Vithessonthi, Mahasarakham University, THAILAND

BANK RATING IN THE ROMANIAN CREDIT CORPORATION

Adrian Morar, Creditcoop Central House and Babes-Bolya University, ROMANIA

Ioan Trenca, Babes-Bolyai University, ROMANIA

LINKAGE BETWEEN BOARDROOM CONFIGURATION AND FIRM'S FINANCIAL PERFORMANCE: EVIDENCE FROM THE PUBLISHING AND BROADCASTING INDUSTRIES

Karim Sami Rebeiz, American University of Beirut, LEBANON

INSTITUTIONAL OWNERSHIP AND FIRM PERFORMANCE IN THE FOOD, PHARMACEUTICAL AND RETAIL INDUSTRIES

Karim Sami Rebeiz, American University of Beirut, LEBANON

**Discussant(s): Cees Ullersma**, De Nederlandsche Bank, Amsterdam, The NETHERLANDS

**Chaiporn Vithessonthi**, Mahasarakham University, THAILAND

**Track: Other Topics**

**Session Chair: Ufuk Aydin**, Anadolu University, TURKEY

ERP IMPLEMENTATION IN A MULTI CLIENT-MULTI PROCESS ORGANIZATION: EFFECT ON  
MANAGER'S JOB AND ORGANIZATION STRUCTURE

R Raghavendra Kumar Sharma, Indian Institute of Technology, Kanpur, INDIA

Abhishek Sharma, Indian Institute of Technology, Kanpur, INDIA

Jayant Krishna, Tata Consultancy Services, INDIA

PARTICIPATORY BALANCE AS A DEVICE FOR THE STRENGTHENING OF THE PUBLIC SPHERE: CASE  
STUDY

Ubaldo Comite, University of Calabria, Arcavacata – Rende (Cs), ITALY

RELATIONSHIP OF DESIGN AND MANUFACTURING DEPARTMENT: DEVELOPING AN INTEGRATIVE  
FRAMEWORK AND A LIMITED CASE STUDY

R Raghavendra Kumar Sharma and Rajen Patsute, Indian Institute of Technology, Kanpur, INDIA

THE LONG RUN FOR THE CHANGE: TURKEY'S ATTEMPT TO REORGANIZE IT'S SOCIAL SECURITY  
SYSTEM

Ufuk Aydin, Anadolu University, TURKEY

VALUE RELEVANCE OF ACCOUNTING DATA AND THE IMPACT OF ACCOUNTING AND CORPORATE  
GOVERNANCE REFORMS

Mine H. Aksu and Ayse Tinsel Cetin, Sabanci University, Istanbul, TURKEY

**Discussant(s): Ubaldo Comite**, University of Calabria, Arcavacata – Rende (Cs), ITALY

**Track: International Business**

**Session Chair: Anna Lee Rowe**, Curtin University, Perth, AUSTRALIA

AN ASSESSMENT OF ENTRY MODE STRATEGIES OF THE MOBILE PHONE FIRMS: THE BANGLADESH  
SCENARIO

Mohammad Abu Yusuf and Quamrul Alam, Monash University, AUSTRALIA

PROFESSIONAL KNOWLEDGE, AUDIT QUALITY, AND PERSONAL IMAGE: AN EMPIRICAL STUDY OF  
TAX AUDITORS IN THAILAND

Yanin Tangpinyoputtikhu and Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

EVOLUTIONARY EPIC OF 'GREENING' CHINESE DRAGON'S MANAGEMENT INSTITUTIONS

Anna Lee Rowe, Curtin University, Perth, AUSTRALIA

EVALUATING RELATIVE IMPORTANCE OF INFORMATION FOR INTERNATIONAL POSITIONING  
PROCESS: A QUANTITATIVE STUDY

Somesh Kumar Sharma and R. Srinivasan, Indian Institute of Science, INDIA

DIFFERENTIATING INTERNATIONAL POSITIONING ACROSS INDUSTRIES: A COMPARATIVE STUDY

Somesh Kumar Sharma, Indian Institute of Science, INDIA

R Srinivasan, Indian Institute of Science, INDIA

SKILL SHORTAGE AND UNDERUTILIZATION OF EDUCATED IMMIGRANTS IN THE AUSTRALIAN  
LABOUR MARKET: A PARADOX

Sharmin Mahmud, Quamrul Alam, and Charmine Härtel, Monash University, Victoria, Australia

**Discussant(s): Quamrul Alam**, Monash University, AUSTRALIA

**Somesh Kumar Sharma**, Indian Institute of Science, INDIA

**Track: Other Tracks I: General Business Areas**

**Session Chair: Philip J Bryson**, Brigham Young University, Provo, Utah, USA

EFFECTS OF RELATIONSHIP QUALITY AND PROFESSIONALISM ON AUDIT QUALITY OF THAI AUDITORS: ROLES OF COMPETITIVE ENVIRONMENTS AND REGULATION FLEXIBILITY  
Kulwadee Lim-U-Sanno and Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

EFFECTS OF MENTORING ON INTENTION TO LEAVE IN THAI PUBLIC ACCOUNTING FIRMS: MEDIATORS OF JOB EFFICIENCY, COMMITMENT, AND PERFORMANCE  
Phuangthip Akarak and Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

ROLES OF HUMAN RESOURCE PRACTICES AND ORGANIZATIONAL JUSTICE IN EFFECTIVE COMMITMENT AND JOB PERFORMANCE OF ACCOUNTANTS IN THAI FIRMS  
Korravee Chai-Amonphaisal and Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

THE NEW REGIONS AND GOVERNANCE IN THE CZECH AND SLOVAK REPUBLICS  
Philip J Bryson, Brigham Young University, Provo, Utah, USA

IDENTIFYING KENYA'S DIRECT COMPETITORS IN MAJOR APPAREL EXPORTS TO THE US  
Michelle W. L. Fong, Victoria University, Melbourne, Victoria, AUSTRALIA

THE GAP BETWEEN LEGISLATION AND DAILY PRACTISE IN THE SWEDISH UNEMPLOYMENT INSURANCE  
Michael Olsson, University of Skövde, Skövde, Sweden

**Discussant(s): Michelle W. L. Fong**, Victoria University, Melbourne, Victoria, AUSTRALIA  
**Katarina Keller**, Susquehanna University, Selingsgrove, PA, USA

**Track: IB I & III: International Economics & International Finance**

**Session Chair: Aihie Osarenkhoe**, University of Gävle, Gävle, SWEDEN

RELATIONSHIPS AND NETWORKS IN THE PROCESSES OF ESTABLISHMENT OF FIRMS IN TRANSITION ECONOMIES- THE CASE OF SCANDINAVIAN FIRMS IN CENTRAL AND EASTERN EUROPE

Desalegn Abraha Gebrekidan, University of Skövde, Skövde, SWEDEN

Aihie Osarenkhoe, University of Gävle, Gävle, SWEDEN

Gabriel Baffour Awuah, Halmstad University, Halmstad, SWEDEN

STRATEGIC MOTIVATIONS FOR LOCATION CHOICE OF FOREIGN DIRECT INVESTMENT IN CHINA: A DISCRETE-CHOICE ANALYSIS

Yuanfei Kang and Yulong Liu, Massey University, NEW ZEALAND

FINANCIAL POLICY FOR AN AGING WORLD

Stephen Foreman and Frank Flanegin, Robert Morris University, Pennsylvania, USA

Patrick Litzinger and Brian O'Roark, Robert Morris University, Pennsylvania, USA

DETERMINANTS OF INTERNATIONAL EQUITY ENTRY MODE: AN EMPIRICAL ANALYSIS

Ruth Clarke, Nova Southeastern University, Fort Lauderdale, Florida, USA

Fernando Robles, George Washington University, Washington, DC, USA

Syed Akhter, Marquette University, Wisconsin, USA and Marcilio Machado, Fucape Business School, BRAZIL

PERFORMANCE OF VENTURE BACKED AND NON VENTURE BACKED IPO: EVIDENCE FROM CANADA AND THE UK

Khaled Soufani, Concordia University, Montreal, CANADA

Terence Tse, ESCP-EAP European School of Management, London, UK

Qian Chen, Concordia University, Montreal, CANADA

**Discussant(s): Terence Tse**, ESCP-EAP European School of Management, London, UK

**Sunday, June 8, 2008 8:00 AM – 9:50 AM Conference Room: MA 767**

**Track: Marketing**

**Session Chair: Djavlonbek Kadirov**, Eastern Institute of Technology, Hawke's Bay, NEW ZEALAND

STUDY REGARDING SOME DETERMINANT CHARACTERISTICS OF THE OFFER IN RETAIL UNITS BY OUTLINING CONSUMER'S PREFERENCES

Ioan Plăiaș, Babeș-Bolyai, University Cluj-Napoca, ROMANIA

Dan Cristian Dabija, Babeș-Bolyai, University Cluj-Napoca, ROMANIA

Ioana Nicoleta Abrudan, Babeș-Bolyai, University Cluj-Napoca, ROMANIA

CONSUMERS' ATTITUDE TOWARD MOBILE ADVERTISING

Mandy Wong and Esther Tang, The Hong Kong Polytechnic University, HONG KONG

CUSTOMER SATISFACTION MODELS AND THE INTEGRATION OF PRICE PERCEPTIONS: A NEW MANAGERIAL APPROACH AND AN EMPIRICAL DEMONSTRATION

Florian Siems, Salzburg University of Applied Sciences, AUSTRIA

Sascha Kraus, Vienna University of Economics and Business Administration, Vienna, AUSTRIA

Christine Mitter, Salzburg University of Applied Sciences, AUSTRIA

COMPETITION IN MATURE SOFTWARE MARKETS

Luba Torlina, Deakin University, Melbourne, AUSTRALIA

Gennadi Kazakevitch, Monash University, Melbourne, AUSTRALIA

EDUCATING CONSUMERS ABOUT SUSTAINABILITY: ENVIRONMENTAL AND SOCIAL COMMUNICATION BY AUTOMOBILE MANUFACTURERS

Djavlonbek Kadirov, Eastern Institute of Technology, Hawke's Bay, NEW ZEALAND

Arti Triveni, Eastern Institute of Technology, Hawke's Bay, NEW ZEALAND

Richard Varey, University of Waikato, NEW ZEALAND

A MARKET FORCES MODEL OF ECONOMIC BEHAVIOUR: DEFINING ENTREPRENEURIAL PERFORMANCE, INNOVATION AND ECONOMIC DECLINE

Ken R. Blawatt, University of the West Indies, Barbados, WEST INDIES

**Discussant(s): Mandy Wong**, The Hong Kong Polytechnic University, HONG KONG

**Ken R. Blawatt**, University of the West Indies, Barbados, WEST INDIES

**Sunday, June 8, 2008 8:00 AM – 9:50 AM Conference Room: MA 777**

**Track: Management IX & X: Small Business & Entrepreneurship**

**Session Chair: Naci Gundogan**, Anadolu University, TURKEY

SMALL AND MEDIUM-SIZED ENTERPRISES (SMEs) AND EMPLOYMENT: THE CASE OF TURKEY

Naci Gundogan, Anadolu University, TURKEY

FINANCING RESOURCES USED BY THE ROMANIAN SME'S CASE STUDY: ATTITUDE OF SME'S FROM CLUJ COUNTY

Adina Letitia Negrusa, Babes-Bolyai University, ROMANIA

Smaranda Adina Cosma, Babes-Bolyai University, ROMANIA

Oana Gica, Babes-Bolyai University, ROMANIA

WTO: IMPLICATIONS ON SMALL SCALE ENTREPRENEURS IN INDIA

Rajinder Kumar, National Institute of Technology, Kurukshetra, INDIA

ENTREPRENEURSHIP IN EMERGING ECONOMIES: EVIDENCE FROM THE GLOBAL ENTREPRENEURSHIP MONITOR

Petru Sandu, Elizabethtown College, PA, USA

**Discussant(s): Rajinder Kumar**, National Institute of Technology, Kurukshetra, INDIA

**Sunday, June 8, 2008 8:00 AM – 9:50 AM Conference Room: MA 731**

**Track: Management I, II: Human Resource Management & Organizational Behavior**

**Session Chair: Leila Messara**, Lebanese American University, LEBANON

UNDERSTANDING THE CHALLENGE OF GENDER EQUITY IN CHINA: A PRELIMINARY STUDY

Alison C. Preston, Curtin University of Technology, Perth, AUSTRALIA

Linley A. Lord, Curtin University of Technology, Perth, Western AUSTRALIA

HRM PRACTICES TO MANAGE MULTICULTURAL WORKFORCE: DO THE RECOMMENDED BEST PRACTICES WORK FOR SMALL BUSINESS? A CASE STUDY

Manjit Monga, University of South Australia, Adelaide, AUSTRALIA

RELATING OD INTERVENTIONS TO THE STRATEGY OF THE FIRM

Sharadindu Pandey, Indian Institute of Technology, Kanpur, INDIA

RRK Sharma, Indian Institute of Technology, Kanpur, INDIA

RELATIONSHIP BETWEEN CULTURAL INTELLIGENCE AND LOCUS OF CONTROL-APPLICATION TO EMPLOYEES IN MULTICULTURAL CORPORATIONS

Leila Messara, Lebanese American University, LEBANON

Silva Krikor Karkoulian, Lebanese American University, LEBANON

Nour Al Harake, Lebanese American University, LEBANON

**Discussant(s): Alison C. Preston**, Curtin University of Technology, Perth, AUSTRALIA

**Sunday, June 8, 2008 8:00 AM – 9:50 AM Conference Room: MA 736**

**Track: Economics VI: Public Finance**

**Session Chair: Niklas Potrafke**, Humboldt University Berlin, GERMANY

OPTIMAL PROVISION OF PUBLIC SERVICE: a CASE STUDY OF THE SWEDISH UNEMPLOYMENT FUNDS

Michael Olsson, University of Skövde, SWEDEN

POLITICAL EFFECTS ON THE ALLOCATION OF PUBLIC EXPENDITURES: EMPIRICAL EVIDENCE FROM OECD COUNTRIES

Niklas Potrafke, Humboldt University Berlin, GERMANY

PARTIES MATTER IN ALLOCATING EXPENDITURES: EVIDENCE FROM GERMANY

Niklas Potrafke, Humboldt University Berlin, GERMANY

DIRECT COSTING METHOD USED IN THE ANALYSIS OF COSTS IN ROMANIAN CHARCOAL COMPANIES

Ioan N. Batrancea, Babes-Bolyai University, ROMANIA

Ion-Gigi T. Trifoi, Babes-Bolyai University, ROMANIA

ATLANTIC DIVIDE OR GULF STREAM CONVERGENCE: MERGER POLICIES IN THE EUROPEAN UNION AND THE UNITED STATES

Mats A. Begrman, Södertörns Högskola/Södertörn University College, Huddinge, Sweden

Malcolm B. Coate, Maria Jakobsson, and Shawn W. Ulrick

MILITARY CONSCRIPTION AND THE DEMAND FOR HIGHER EDUCATION: A CASE OF OECD COUNTRIES

Katarina Keller, Sussquehanna University, Selingsgrove, PA, USA

Panu Poutvaara, University of Helsinki, Helsinki, FINLAND

Andreas Wagener, Univeristy of Hannover, Hannover, GERMANY

**Discussant(s): Michael Olsson**, University of Skövde, SWEDEN

Sunday, June 8, 2008 10:00 AM – 11:50 AM Conference Room: MA 755

**Track: Finance I: Corporate Finance**

**Session Chair: Hadley Leavell**, Sam Houston State University, Huntsville, TX, USA

AN EMPIRICAL REVIEW OF THE HIERARCHY OF SMALL BUSINESS FINANCING PRACTICES

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

Balasundram Maniam, Sam Houston State University, USA

THE COST OF THE EQUITY CAPITAL AND THE CAPM

Sang-Hoon Kim, Montclair State University, NJ, USA

THE IMPACT OF HEDGING ON FIRM VALUE: EVIDENCE FROM BRAZIL

José L Rossi, Ibmec São Paulo, SP, BRAZIL

Juliana Laham, Ibmec São Paulo, SP, BRAZIL

IS BET INDEX PORTFOLIO REPRESENTATIVE FOR BUCHAREST STOCK EXCHANGE?

Cornelia Pop, Babes-Bolyai University, ROMANIA

Marius Gavriletea, Babes-Bolyai University, ROMANIA

Cristina Curutiu, Babes-Bolyai University, ROMANIA

ARE INVESTORS STILL MISLED BY PRO FORMA EARNINGS AFTER FINANCIAL REPORTING REGULATIONS?

Essam Elshafie, Northeastern Illinois University, USA

Pervaiz Alam, Kent State University Kent, Ohio, USA

**Discussant(s): Sang-Hoon Kim**, Montclair State University, NJ, USA

**José L Rossi**, Ibmec São Paulo, SP, BRAZIL

Sunday, June 8, 2008 10:00 AM – 11:50 AM Conference Room: MA 756

**Track: Finance II & AC VIII: Investment & Other Areas of Accounting**

**Session Chair: Keith L. Whitney**, Pepperdine University, Malibu, CA, USA

UNDERPRICING OF INITIAL PUBLIC OFFERINGS: AN EMPIRICAL ANALYSIS OF INDIAN IPO MARKET

Sobhesh Kumar Agarwalla, Indian Institute of Management, Ahmedabad, INDIA

THE IMPACT OF MERGERS AND ACQUISITIONS ON ENERGY ENTERPRISES' STOCK RETURNS

Aristeidis Samitas, University of the Aegean, Chios, GREECE

Dimitris Kenourgios, University of Athens, Athens, GREECE

Ioannis Tsakalos, University of the Aegean, Chios, GREECE

DOES THE STOCK MARKET UNDER-REACT TO THE FEDERAL RESERVE BANK'S MONETARY POLICY ACTIONS?

Levon Goukasian, Pepperdine University, Malibu, CA, USA

Keith L. Whitney, Pepperdine University, Malibu, CA, USA

THE TYPOLOGY OF RESTRUCTURING BY DEMERGER PRACTISED BY THE ENTITIES FROM ROMANIA

Ramona P. Rachisan, Babeş-Bolyai University, Cluj-Napoca, ROMÂNIA

Adrian Grosanu, Babeş-Bolyai University, Cluj-Napoca, ROMÂNIA

Sorin Berinde, Babeş-Bolyai University, Cluj-Napoca, ROMÂNIA

KNOWLEDGE TRANSFER IN PROJECTS ALLIANCE: THE CASE OF GERMAN BIOTECHNOLOGY FIRMS

Ricarda B. Bouncken and Viviane Winkler, University of Greifswald, Greifswald, Germany

**Discussant(s): Ioannis Tsakalos**, University of the Aegean, Chios, GREECE

**Sunday, June 8, 2008 10:00 AM – 11:50 AM Conference Room: MA 767**

**Track: International Business**

**Session Chair: Drago Jakovcevic**, Graduate School of Economics & Business, Zagreb, CROATIA

OPTIONS ASSESSMENT AND RISK MANAGEMENT IN PRESENCE OF THE IMPERFECTIONS

Salah Ben Hamad, Ecole Supérieure de Commerce de Sfax, TUNISIA

Hichem Eleuch, National Center of Nuclear Science & Technology, Technopôle Sidi Thabet, TUNISIA

SOME DETERMINANTS OF THE REAL AND FINANCIAL SECTOR DIVERGENCE PROBLEM IN TRANSITIONAL ECONOMY –THE CASE OF CROATIA

Drago Jakovcevic, Graduate School of Economics & Business, Zagreb, CROATIA

FINANCIAL PERFORMANCE OF MEXICAN ADR'S TRADED ON US EXCHANGES SURROUNDING THE 1995 PESO CRISIS

Richard A Lord, Montclair State University Upper Montclair, New Jersey, USA

THE WORLD IS STILL A VILLAGE: THE USE OF COMPETITIVE INTELLIGENCE BY SME'S TO SUPPORT INTERNATIONAL ACTIVITIES

Kathleen Suchon, University of Massachusetts Dartmouth, USA

Kate Randall Haley, University of Massachusetts Dartmouth, USA

A MOVING ANOMALY: THE RAMADAN EFFECT- A CASE OF JORDAN

Samer Al-Rjoub, Hashemite University, Zarqa JORDAN

DISCRIMINATORY POWER – AN OBSOLETE VALIDATION CRITERION?

Manuel Lingo, Vienna University of Economics and Business Administration, AUSTRIA

Gerhard Winkler and Springauf, Eva-Maria, Oesterreichische Nationalbank, AUSTRIA

**Discussant(s): Kathleen Suchon**, University of Massachusetts Dartmouth, USA

**Sunday, June 8, 2008 10:00 AM – 11:50 AM Conference Room: MA 777**

**Track: Management**

**Session Chair: Kal Namit**, Winston-Salem State University, USA

THE HADLEY AND WHITINS' EXACT INVENTORY MODEL WITH ARMA LEAD TIME DEMAND

Kal Namit and Moula Cherikh, Winston-Salem State University, USA

Jim Chen, Norfolk State University, VA, USA

ROMANIAN TOURISM STRATEGIC DIAGNOSIS

Magdalena Vorzsak and Monica Maria Coros, Babes-Bolyai University, ROMANIA

THE IMPACT OF PRODUCT LIFE CYCLE ON STRATEGIC ORIENTATION OF A FIRM KAZHAKHSTAN

Mohammad N. Shahidi, KIMEP, Almaty, KAZHAKHSTAN

THE CONTESTED SPACE: WOMENS EXPERIENCE IN LEADERSHIP ROLES

Linley A Lord, Curtin Univeristy of Technology, Perth Western AUSTRALIA

LEARNING ORIENTATION, INNOVATION CAPABILITY, AND ORGANIZATIONAL PERFORMANCE IN THAI AUDIT FIRMS: MODERATING EFFECTS OF ORGANIZATION CLIMATE AND UNCERTAINTY ENVIRONMENT

Aukkaradej Chaveerug and Phapruek Ussahawanitchakit, Mahasarakham University, THAILAND

FROM ELECTION TO EXHAUSTION: A SURVEY OF THE OUTCOMES OF EMOTIONAL LABOR ON POLITICIANS

Kimberly Dorsey, Delta State University

**Discussant(s): Mohammad N. Shahidi**, KIMEP, Almaty, KAZHAKHSTAN

**Sunday, June 8, 2008 10:00 AM – 11:50 AM Conference Room: MA 731**

**Track: Finance**

**Session Chair: Byron Hollowell**, Susquehanna University, USA

AN EXPLORATION OF MEASURES TO ASSESS A BANK'S CREDIT LOSS EXPERIENCE

Kurt Hess, University of Waikato, NEW ZEALAND

Arthur Grimes, University of Waikato, NEW ZEALAND

MONETARY TRANSMISSION MECHANISM AND BEHAVIOUR OF ASSET PRICES: THE CASE OF CROATIA

Marijana Ivanov and Ivan Lovrinovic, University of Zagreb, CROATIA

THE IMPACT OF FINANCIAL AND MACROECONOMIC FACTORS ON THE CANADIAN PROPERTY MARKET

Richard Nelson Watuwa, Cape Breton University, CANADA

HOW DO THE PARENT FIRMS OF SPIN-OFFS PERFORM ACROSS A BEAR MARKET?

Byron Hollowell, Susquehanna University, USA

Bhavesh Patel, Myers University, USA

THE WEIGHTED AVERAGE COST OF CAPITAL: A NOTE ON ITS CORRECT USE AND INTERPRETATION

Carlos A Colón De Armas, University of Puerto Rico, San Juan, PUERTO RICO

A NEW DECOMPOSITION OF TOBIN'S Q

Claes Hägg, Stockholm University, SWEDEN

Curt Scheutz, Södertörn University College, Huddinge, SWEDEN

**Discussant(s): Kurt Hess**, University of Waikato, NEW ZEALAND

**Richard Nelson Watuwa**, Cape Breton University, CANADA

**Sunday, June 8, 2008 10:00 AM – 11:50 AM Conference Room: MA 736**

**Track: General Business**

**Session Chair: Carmen G. Bonaci**, Babeş-Bolyai University, Cluj-Napoca, Romania

WORKED-OUT EXERCISES VERSUS PROBLEM SOLVING – AN EMPIRICAL APPROACH FOR PRINTED MATERIALS IN TEACHING BASIC ACCOUNTING IN THE ROMANIAN HIGHER EDUCATION SYSTEM

Victor O. Müller and Carmen G. Bonaci, Babeş-Bolyai University, Cluj-Napoca, Romania

Alin I. Ienciu and Dumitru Mătiş, Babeş-Bolyai University, Cluj-Napoca, Romania

A LITERATURE REVIEW OF TECHNOLOGY ACCEPTANCE MODEL RESEARCH EXCELLENCE CHALLENGES IN PAKISTAN

Humera Khan and Farooq Hussain, International Islamic University Islamabad, Pakistan

THE COMPARISON OF SELECTED AREAS OF ASSETS AND LIABILITIES IN THE CZECH ACCOUNTING SYSTEM AND IFRS

Hana Bohusova and Patrik Svoboda, Mendel University Brno, Czech Republic, Europe

MANAGEMENT FORMALITY, SIZE OF FIRM AND EMPLOYEE EVALUATIONS OF WORK

David Storey, University of Warwick, UK

George Saridakis, Loughborough University, UK

Sukanya Sen-Gupta, Cardiff University, UK

**Discussant(s): George Saridakis**, Loughborough University, UK

## PARTICIPANT INDEX

Abrudan, Ioana Nicoleta.....	15	Bouncken, Ricarda B. ....	2, 17
Aburachis, Abe T.....	12	Bozkaya, Burçin .....	6
Adjaoud, Fodil .....	5	Bryson, Philip J. ....	14
Agarwalla, Sobhesh Kumar .....	17	Buiga, Anuta .....	8
Akarak, Phuangthip .....	14	Cetin, Ayse Tinsel.....	13
Akhter, Syed.....	14	Chai-Amonphaisal, Korravee .....	14
Aksu, Mine H.....	13	Chang, Po-Chien .....	2
Al Harake, Nour.....	16	Chaveerug, Aukkaradej.....	18
Al-Abri, AlMukhtar .....	6, 9	Cheema, Punyadip .....	8
Alam, Pervaiz .....	17	Chen, Jim.....	6, 18
Alam, Quamrul .....	13	Chen, Qian.....	14
Algahtani, Ibrahim .....	9	Chifu, Cristian Ioan .....	6
Al-Hajji, Mohsen .....	9	Choe, Kwangseek.....	11
Ali, Hassan .....	2	Chordia, Tarun .....	3
Al-Mawali, Nasser .....	2	Chowdhury, Shamsul.....	8
Al-Rjoub, Samer.....	18	Cicea, Claudiu C. ....	1
Al-Yahyaee, Khamis H. ....	5	Clarke, Ruth .....	6, 14
Ang, Magdalene Chooi Hwa.....	4	Coate. Malcolm B.....	16
Ardelean, Victor I.....	5	Comite, Ubaldo .....	13
Asandului, Laura .....	1	Cooray, Arusha V.....	6
Avramov, Doron .....	3	Coros, Monica Maria .....	18
Awuah, Gabriel Baffour .....	14	Cosma, Smaranda Adina .....	15
Aydin, Ufuk.....	13	Culik, Miroslav.....	3
Bâce, Grigore G. ....	5	Curutiu, Cristina .....	17
Bach, Jeremiah .....	10	Dabic, Marina.....	9
Baciu, Livia-Loredana.....	1	Dabija, Dan Cristian .....	15
Baltatescu, Sinziana.....	1	Daskapan, Semir .....	8
Bang, Se Hoon.....	12	De Armas, Carlos A Colón .....	19
Barker, Tansu.....	4	Deaconu, Adela .....	8
Barkovic, Ivana.....	9	Dhumal, Parag .....	4
Barnes Lisa R.....	1	Ditkaew, Nichakorn .....	11
Batavia, Bala .....	9	Dobrin, Comin O. ....	1
Batrancea, Ioan N. ....	1, 16	Dorsey, Kimberly.....	18
Batrancea, Larissa-Margareta I.....	5	Dragomir, Voicu D.....	8
Batrancea, Maria D. ....	2, 5	Durbarray, Ramesh.....	6
Beaumont, Nicholas B.....	6	Edel, Grigoriy .....	8
Begrman, Mats A. ....	16	Edgar, Fiona J.....	2
Berinde, Sorin .....	17	Elenkov, Detelin .....	10
Bhasin, Balbir B.....	3	Eleuch, Hichem.....	18
Blawatt, Ken R. ....	15	Elshafie, Essam .....	17
Blomberg, Björn .....	7	Erdener, Carolyn.....	2
Bohusova, Hana.....	2, 19	Escalante, Cesar L.....	12
Boido, Claudio.....	3	Fakinlede, Solomon Aiyegbo .....	6
Bonaci, Carmen G.....	5, 19	Fasano, Antonio .....	3
Borlea, Nicolae Sorin V. ....	5	Felmingham, Bruce S.....	6
Borozan, Djula.....	9	Filip, Crina Ioana.....	5

Flanegin, Frank .....	14	Jednak, Sandra .....	8
Fong, Michelle W. L.....	14	Jenab, Kouroush.....	11
Foreman, Stephen.....	14	Johansson, Caroline .....	5
Fulop, Melinda.....	8	Jostova, Gergana.....	3
Gavriletea, Marius dan .....	9, 17	Juhmani, Omar Issa.....	5
Gay, Roger.....	5	Kadirov, Djavlonbek .....	15
Geare, Alan J. ....	2	Kang, Yuanfei .....	14
Gebrekidan, Desalegn Abraha .....	14	Karkoulian, Silva Krikor .....	4, 16
Gertner, David .....	4	Kasap, Nihat .....	6
Gertner, Gertner K.....	4	Kazakevitch, Gennadi .....	8, 15
Gica, Oana .....	15	Keller, Katarina .....	14, 16
Golnam, Arash .....	2	Kenourgios, Dimitris.....	17
Gomes, Emanuel .....	8	Khade, Alan S. ....	10
Goukasian, Levon .....	10, 17	Khan, Humera .....	19
Gould, James .....	4	Khan, Sajid M.....	4
Grimes, Arthur.....	19	Khorchurklang, Sukij .....	6
Grosanu, Adrian .....	17	Kim, Jaehong .....	12
Guigou, Jean-Daniel.....	9	Kim, Sang-Hoon.....	17
Gunawardana, Pemasiri J. ....	6	Kovacs, Liciniu Alexandru .....	6
Gundogan, Naci .....	15	Kraus, Sascha.....	10, 15
Guthery, Dennis A. ....	4	Krishna, Jayant .....	13
Hägg, Claes .....	19	Kumar, Rajinder .....	15
Haley, Kate Randall.....	18	Laham, Juliana.....	17
Hamad, Salah Ben .....	18	Lamirande, Patrick de .....	9
Hanpuwadal, Nupakorn.....	10	Leavell, Hadley .....	17
Härtel, Charmine .....	13	Lee, Chuo-Hsuan.....	11
Haverila, Matti J. ....	4	Lee, Grace OM .....	11
Havrila, Inka Irena .....	6	Lee, Ok Sun .....	10
Hecker, Rob .....	10	Limsuwan, Sumalee.....	1
Heim, John J. ....	1, 5	Lim-U-Sanno, Kulwadee .....	14
Hess, Kurt .....	19	Lin, Long-Sheng.....	2
Hiemenga, Gerben.....	12	Lingo, Manuel .....	18
Ho, Chin-Ming .....	2	Litzinger, Patrick .....	14
Holand, Peter .....	10	Liu, Yulong.....	14
Hollowell, Byron .....	19	Logan, Twila-Mae .....	6
Huang, Ing-Chung.....	2	Lord, Linley A. ....	16, 18
Hughes, Goswald.....	12	Lord, Richard A. ....	5, 18
Hussain, Farooq.....	19	Lovat, Bruno.....	9
Hwang, Soonju .....	12	Lovrinovic, Ivan .....	19
Iacobuta, Andreea-Oana G. ....	1	Maha, Liviu George.....	1
Ienciu, Alin I.....	19	Mahen, Soobron .....	3
Iliesi, Sabin.....	2	Mahmud, Sharmin.....	13
Inci, Ahmet Can.....	9	Mamoghli, Chokri .....	5
Intakhan, Phaithun .....	11	Maniam, Balasundram .....	17
Ivanov, Marijana .....	19	Marcilio Machado .....	14
Jafarnejad, Ahmad .....	2	Masih, Mansur M. ....	9
Jakobsson, Maria .....	16	Matiş, Dumitru .....	8, 19
Jakovcevic, Drago.....	18	Mehra, Poonam .....	9
Janavaras, Basil.....	8	Messara, Leila.....	16

Mijatovic, Ivana .....	8	Rachisan, Ramona P. ....	17
Mitter, Christine .....	10, 15	Rattanaphaphtham, Kanyanat .....	3
Monga, Manjit.....	16	Rejesus, Roderick M. ....	12
Morar, Adrian .....	12	Ritter, Barbara .....	4
Mouhammed, Adil H.....	2	Robinson, Tim .....	12
Muhammed, Shahnawaz.....	4	Robles, Fernando .....	14
Mühlbacher, Jürgen.....	11	Rosado, Ana .....	9
Murray, Duncan.....	3	Rossi, José L .....	17
Mustata, Razvan V.....	8	Rowe, Anna Lee .....	13
Mutiu, Alexandra .....	1, 11	Rozalia, Veronica .....	6
Nagadevara, Vishnuprasad.....	11	Rughooputh, H. C. S.....	3
Nakra, Prema .....	2	Rus, Flaviu Calin.....	4
Namit, Kal.....	10, 18	Sabou, Felicia I. ....	8
Nandakumar, Parameswar.....	6, 9	Saito, Yoshie .....	5
Nasr, Linda Zouheir.....	4	Saleem, Farida.....	4
Nath, Subrata .....	11	Salehi-Gilani, Kaveh.....	11
Naumann, Earl R.....	4	Samitas, Aristeidis .....	17
Navran, Darius .....	1	Sandu, Petru .....	15
Negrusa, Adina Letitia .....	15	Saridakis, George .....	19
Nerudova, Danuse .....	8	Sava, Maria.....	6
Nistor, Cristina Silvia P.....	5	Scheutz, Curt .....	19
Olorunfemi, Sola .....	1	Scott, Don R.....	1
Olsson, Michael.....	14, 16	Seetanah, Boopen .....	6
Oral, Muhittin.....	6	Sener, Tulin.....	3
O'Roark, Brian.....	14	Sen-Gupta, Sukanya.....	19
Osarenkhoe, Aihie.....	14	Sethi, Deepak .....	4
Othman, Noraini .....	2	Shafiei-monfared, Sareh .....	11
Özturan, Elvan H.....	6	Shahidi, Mohammad N.....	18
Padachi, Kesseven.....	6	Shammari, Bader A. Al.....	8
Paliwal, Rupendra .....	9	Sharma, Abhishek.....	13
Pandey, Sharadindu.....	4, 16	Sharma, RRK.....	4, 10, 13, 16
Panigraahi, Bhagaban.....	6	Sharma, Somesh Kumar .....	13
Patel, Bhavesh .....	12, 19	Siala, Fatma .....	5
Patsute, Rajen.....	13	Siems, Florian .....	10, 15
Pham, Toan.....	5	Singh, S. P. ....	10
Philip, P. J. ....	11	Sitorus, Tumpal Wagner .....	1
Philipov, Alexander.....	3	Smayling, Miles M. ....	3
Plăiaș, Ioan .....	15	Soufani, Khaled.....	14
Pop, Cornelia .....	17	Springauf, Eva-Maria .....	18
Popa, Ion I.....	1	Srinivasan, R.....	13
Popa, Irimie E.....	8	Storey, David .....	19
Potrafke, Niklas .....	16	Strouhal, Jiri .....	5
Poutvaara, Panu .....	16	Suchon, Kathleen.....	18
Prachsriphum, Suttinee .....	8	Sudsomboon, Seerungrat .....	3
Prasad, Rama .....	10	Sumritsakun, Chaiyot.....	3
Preston, Alison C. ....	16	Supanvanij, Janikan .....	9
Price, Bianca .....	3	Svanberg, Jan.....	10
Pyman, Amanda.....	10	Svensson, Ann.....	5
Rebeiz, Karim Sami.....	1, 12	Svoboda, Patrik.....	19

Tang, Esther.....	15	Venkatraman, Srinii .....	4
Tang, Tommy .....	12	Vithessonthi, Chaiporn .....	12
Tangpinyoputtikhu, Yanin .....	13	Vorzsak, Magdalena .....	18
Tiron-Tudor, Adriana .....	1, 11	Wafa, Syed Azizi .....	4
Torlina, Luba .....	15	Wagener, Andreas .....	16
Trenca, Ioan .....	12	Wagué, Cheick.....	6, 9
Trifoi , Ion-Gigi T. ....	1, 16	Walter, Terry .....	5
Triveni, Arti .....	15	Wang, Alex.....	3
Tsakalos, Ioannis .....	17	Watuwa, Richard Nelson.....	19
Tse, Terence .....	14	Whitney, Keith L.....	10, 17
Uen, Jin-Feng.....	2	Williams, Paul A. ....	4
Ullersma, Cees.....	12	Winkler, Gerhard .....	18
Ulrick, Shawn W. ....	16	Winkler, Viviane .....	2, 17
Umar, Yakubu .....	9	Wittayapoom, Kanyamon .....	1
Ussahawanitchakit, Phapruke ..	3, 4, 8, 10, 11, 13, 14, 18	Wong, Mandy .....	15
Varey, Richard .....	15	Yusuf, Mohammad Abu.....	13
Vemuri, Siva Ram .....	11	Zapatero, Enrique G.....	6
Venkataramany, Shivakumar .....	3	Zheng, Connie S M .....	2