ABSTRACTS

1. **AUDIT EMOTIONAL INTELLIGENCE, AUDIT JUDGMENT AND AUDIT QUALITY: EVIDENCE FROM TAX AUDITORS IN THAILAND**

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**ABSTRACT**

The objective of this study is to examine the relationships among four dimensions in auditing emotional intelligence (self-awareness, self-management, social awareness, relationship management) and audit quality through its impact on audit judgment mediators. Moreover, the relationships among the antecedents of audit emotional intelligence consist of four factors—self-confidence, professional knowledge, individual learning and environmental heterogeneity linked and moderated by professional training. The model test using data collected from a mail survey of 219 tax auditors in Thailand were chosen as the sample of this study. The results reveal partial support for the hypotheses derived from the conceptual model. Generally, this study provides empirical evidence that four dimensions of audit emotional intelligence, self-awareness, self-management and relationship management have a significant association with audit judgment. In addition, this study examines the moderator effect of professional training, and the results show that professional training has a significant effect on the relationship among self-awareness, self-management, relationship management of audit emotional intelligence, and audit judgment. In addition, the results find that factor antecedents such as audit emotional intelligence are significant and positively affect audit emotional intelligence. The results of this study provide tax auditors, the awareness of its importance of emotional intelligence and its benefits to the development of emotional intelligence. Future research should identify the components of emotional intelligence that may affect its development, and it should be researched in other contexts such as in conjunction with emotional intelligence and stress in the workplace of account managers and employees.

**Keywords:** Audit Emotional Intelligence, Self-Awareness, Self-Management, Social Awareness, Relationship Management, Audit Judgment, Audit Quality, Self-confidence, Professional Knowledge, Individual Learning, Environmental Heterogeneity, Professional Training.

2. **APPLICATION OF THE HEXAGONAL MODEL OF REGIONAL ECONOMIC DEVELOPMENT TO THE CONCEPT OF CREATIVE ECONOMY**

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**ABSTRACT**

Creative industries and overall creative economy are regarded as one of the most promising economic sectors with high potential to contribute to local and regional wealth and jobs creation. Thus, the settlement of creative industries firms is an important location, image and economic development factor for the competitiveness of a region. Creativity and culture has come to be seen as a way of jump-starting economic recovery, boosting tourism and offering new sources of employment. The ideas of several experts on creative economy led many economic development agencies to see the creative industries as a tool for regional economic revival. Creative cities and regions do better to attract talented people who can build creative centers to fuel creative economies. The paper explores the integration of the creative economy in regional economic development. It starts with explaining the concept of creative economy and its role in the regional development. The main objective of the paper is to modify the hexagonal model of regional economic development in terms of creative economy and subsequently create a modified model that will be useful in a research of the impact of creative economy on the regional development.

**Keywords:** Creative economy, Creative Industries, Creative City, Creative Class, Regional Economic Development.
3. POPULAR MODELS AND THEORIES OF MOTIVATION: STRENGTH AND WEAKNESS

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ABSTRACT

This paper traces in brief the history of motivation by reviewing the main motivation theories and models that have influenced its development. The paper commences with a brief discussion on the definition of the concept of motivation. It examines many theories of motivation that have contributed much to understand the content and process of motivation. This paper intended to enrich the general readers, academics, managerial people and employees of the companies – about its current developments. Secondary sources of information are utilized here in this paper.

Keywords: model, motivation, needs, theory, Work,

4. CHINESE ACQUISITIONS AND THEIR IMPACT ON THE MADE IN ITALY LUXURY SECTOR: A PRELIMINARY REVIEW OF THE LITERATURE

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ABSTRACT

The competitiveness of the Made in Italy luxury industry is in question. Traditionally Foreign Direct Investment (FDI) has flowed from the advanced developed economies into developed and developing countries. More recently a new trend has emerged in the pattern of FDI. Outward bound FDI from emerging economies has begun to increase significantly and has been growing at a faster pace than FDI from the advanced developed world. The paper provides a preliminary assessment of the literature on Chinese acquisitions and their impact on the Made in Italy luxury sector. The preliminary literature review is part of the project FDI-LUX which has been funded by a Marie Curie CIG grant and only recently started. The overall goal of the project is to establish and implement a substantial research agenda that will assist policy makers in responding to this trend and will be of value to all stakeholders in the Italian luxury industry as they face this facet that inevitably globalization entails.

Key Words: Made in Italy, luxury, FDI, Chinese acquisitions

5. ORGANIZATIONAL PREDICTORS OF EXTERNAL LEADER BEHAVIORS IN SELF-MANAGED WORK TEAMS

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ABSTRACT

As American organizations have experienced more intense competition in the global economy self-managed work teams has become more important to both researchers and practitioners in recent years (Guzzo and Dickson, 1996; Langfred, 2000). In order to remain competitive and profitable the use of work teams has grown considerably in the US and it has become an important management innovation and new organizational design over the past decades with up to half of all employees soon to be working in a team environment (Manz and Sims, 1993; Stewart and Manz, 1995). In addition, research studies have also found that hat work teams have been important contributors to the effectiveness of organizations (Dunphy and Bryant, 1996). The use of self-managing teams, where employees are organized into work teams and allowed to make a variety of decisions which previously only management made are now seen to be increasing in a variety of organizations in the US (Druskat and Wheeler, 2003).
6. **THE INFLUENCE OF PERSONALITY ON COGNITIONS AND JOB SATISFACTION, ORGANIZATIONAL COMMITMENT, AND ORGANIZATIONAL CITIZENSHIP BEHAVIORS**

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**ABSTRACT**

This study investigated the role of core self-evaluation (CSE) and emotional stability in relation to open-minded decision-making styles and their effect on job satisfaction, organizational commitment, and organizational citizenship behavior. Results revealed CSE and emotional stability were significantly correlated to open-minded decision-making. Open-minded decision-making was significantly influenced with job satisfaction, organizational citizenship behavior, and organizational commitment. These results highlight the role of CSE and its relationship with decision-making styles, organizational citizenship behaviors, job satisfaction, and organizational commitment.

**Keywords**: Core Self-Evaluation; Emotional Stability; Decision-Making Styles; Job Satisfaction; Organizational Commitment; Organizational Citizenship Behavior.

7. **AUDIT PLANNING JUDGMENT OF CPAs IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES**

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**ABSTRACT**

The objective of this research is to investigate the impacts of audit planning judgment on audit practice excellence and audit effectiveness of CPAs in Thailand. Audit planning judgment includes audit method determination, audit resource allocation focus, audit scope setting decision and audit risk assessment orientation. The antecedents of audit planning judgment are audit modern well-roundedness, audit knowledge, regulation compliance and competitive leaning. The results of empirical testing using responses from 157 CPAs in Thailand indicate that audit planning judgment which includes audit method determination, audit scope setting decision and audit risk assessment orientation has a positive relationship with audit practice excellence and audit effectiveness. In addition, modern well-roundedness, audit knowledge, regulation compliance and competitive leaning are the antecedents related more to increase audit planning judgment. Specifically, the moderating effect of professional experience does not interact with audit planning judgment, audit practice excellence and audit effectiveness.

**Keywords**: Audit Planning Judgment; Audit Practice Excellence; Audit Modern Well-Roundedness; Audit Knowledge; Regulation Compliance; Competitive Learning; Professional Experience; Audit Effectiveness.

8. **BEHAVIORAL ASSET PRICING MODELS ON RUSSIAN FINANCIAL MARKET**

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**ABSTRACT**

The process of developing, the basis of the Behavioral finance in Russia is described. The results of some behavioristic researches in Russian M&A and stock markets are presented. The perspectives of the further development of the Behavioral finance are outlined.

**Keywords**: Behavioral finance, Behavioral valuation, DHS model, overconfidence.
9. EMOTIONAL INTELLIGENCE IN THE BUSINESS LITERATURE: CURRENT FINDINGS AND DIRECTIONS FOR FUTURE RESEARCH

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ABSTRACT

A review of studies examining Emotional Intelligence (EI) is presented, with special attention to its treatment in the business literature. The relationship between emotional intelligence and ethical judgment among practicing managers with respect to questions of ethical nature that can arise in their professional activity is discussed. Research questions that await scholars interested in EI and business ethics and requiring empirical investigation are proposed.

Keywords: Emotional Intelligence, Business Ethics, Corporate Training Programs, Situationists, Subjectivists, Absolutists, Exceptionists

10. HOW MANY KIND OF MARKETING DOES EXIST?

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ABSTRACT

This work aims to deepen the plurality of marketing constructs in search of possible unitary meanings. The billion occurrences that google.it processes looking for the lemma “marketing” refers to the great complexity of a theoretical construct that has its roots in economic studies but that has evolved only in being open to the psychosocial cultural matrix.

We studied nearly 3000 marketing texts in Italian for up to 100 different marketing constructs (definitions, characteristics, test cases). The 100 constructs were then analyzed using ATLAS.ti 5.5 for the presence of unitary meanings that could give rise to an overall definition of the marketing construct.

Keywords: marketing, content analysis, construct, strategies, marketing panaceas.