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**ABSTRACTS****1. SIX RULES FOR IMPLEMENTATION OF THE GENERAL LEDGER IN SAP ERP**

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**ABSTRACT**

*Throughout the literature there are numerous examples of failed enterprise resource planning systems implementations for a myriad of reasons. From an accounting perspective, many implementations go astray due to the lack of knowledge of the role the General Ledger plays in the implementation of finance and accounting modules. This can have tremendous implications, ranging from a failed ERP implementation to a working system characterized with poor financial reporting. This paper focuses on the importance of the General Ledger in SAP implementations by presenting six rules necessary to ensure that the General Ledger is implemented correctly. The paper exemplifies implementations providing support to these rules along with industry experience. This paper should be beneficial to implementation firms and consultants, clients and academicians alike in the implementation of the General Ledger in SAP systems.*

**Key Words:** ERP, SAP, General Ledger

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**2. MANAGEMENT PROCESSES UNDER REGULATORY INFLUENCES – EVIDENCE FROM EUROPEAN AIRPORTS**

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**ABSTRACT**

*We explore the effects of airport charge regulation on the strategic planning, accounting and organisational change of European airports in the context of the common regulatory framework of EU directive 2009/12/EC. The analysis builds on a cross-national field study of 27 airports from 13 European countries that handle 50% of the European air passengers. We find that the design of regulatory regimes varies widely across EU member states and does not account for differences in the competitive environments of airports. The direct impact of regulation on strategic planning and accounting is highly dependent on the configuration of the different regimes. Our study provides reference data for finance managers, regulatory managers and management accountants on the risks and challenges of airport charge regulation. We also analyse how airports in the unified Europe deal with these challenges within their planning and accounting processes.*

**Key words:** Airports, Charge Regulation, Corporate Planning, Cost Accounting, Organisational Change, Infrastructure Management

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**3. THE NORDIC CULTURAL CLUSTER: A RELATIVE COMPARISON USING VSM 94**

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**ABSTRACT**

*National culture has been the topic of many papers and many researchers have attempted to explain the relative homogeneity of the Nordic countries. In this paper the research question is: "In relation to Hofstede's five cultural dimensions where does Iceland differ in relation to the other Nordic countries?" A questionnaire was sent to students at the University of Iceland, School of Social*

Sciences. The total number of responses was 344 and since over 73% of participants were women the answers from men were weighted equal as the total number of answers from women. As a result the total number of answers was 498. The five dimensions of national culture were measured using VSM 94 and for relative comparison perceptual mapping was used. Iceland scored highest on all the dimensions except one where Finland had the highest score. Perceptual mapping shows that the Nordic countries are different from cultural perspective in relation to Hofstede's five cultural dimensions. Sweden, Denmark and Norway seem to have more in common than Iceland and Finland and there is a difference between Iceland and Finland based on IDV on the one hand and MAS on the other. What Finland and Iceland have in common is the UAI dimension.

**Keywords:** Hofstede's Cultural Dimensions, Nordic culture, VSM 94, Perceptual mapping.

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#### **4. THE PERCEPTIONS OF YOUNG CONSUMERS ON THE CELL PHONES IN VARIOUS COUNTRY MARKETS**

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##### **ABSTRACT**

*A cell phone is a crucial and pervasive device in a person's life and is continuing to rise in importance. This research project shows what young people's cell phone feature preferences are and how they vary according to the country of residence, Finland and the United Arab Emirates in this case. An extensive list of broad and specific cell phone features were discovered through qualitative research and literature review. The questionnaire was sent to high schools in Finland and the UAE. The results show that there were significant differences in about 20%, and in 25% of the broad cell phone features. This indicates that the country of residence does have an impact on what youth find to be vital in a cell phone. The results show that feature preferences have a significant impact on the purchasing behavior of the youth.*

**Keywords:** Cell phones, behavior, feature preferences

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#### **5. DOES PLATFORM DIVERSIFICATION DIRECTLY INFLUENCE ON PERFORMANCE?**

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##### **ABSTRACT**

*Facing a new convergence environment, telecommunications service industry is in the middle of overheated competition. Telecom companies are implementing various strategic options to attract more customers, increase per-user revenue and maintain current subscriber base. One of common and key strategy is platform diversification. However current research on platform is conceptual level only. This research attempts to define platform in telecommunication service industry and to show the relationship between the platform diversification and firm performance. We develop and vindicate a model of platform diversification, using data from South Korea's telecommunications service industry and empirically test its impact on performance. The results show that the more platform business has, the more it can be benefited in terms of total sales and total assets. In addition, it shows that the result is germane to ROI and ROA on which revenues were generally affected. This research addressed some key implications for both practitioners and academics. Under the condition of saturated market where securing a new subscriber-base is getting difficult, how to lock-in current subscribers is important. Platform diversification is a useful strategy for this. Also for academics, we identified the concept of platform and empirically measure it. This can give future research implication in the topic of network theory also.*

**Keywords:** telecommunications service industry, platform, diversification, corporate performance

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## 6. DEVELOPING AN UNIFORM MEASURE OF CSR ACROSS ALL ORGANIZATIONS IN A NATIONAL CONTEXT: A CASE STUDY

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### ABSTRACT:

The present study aims to develop an uniform measure of corporate social responsibility (CSR) that can be applied uniformly across all organizations within a national context. CSR has been measured based on the impact that an organization makes in four areas of concern relevant to a country's national goal of human development. In pursuit of such goal, the relevant areas of concern at the national level are employment generation, net national product at constant prices, conservation of scarce natural and national resources, and environment protection. Aligned with these national areas of concern, CSR areas have been identified to reflect corporate social performance across the board for all organizations using the same set of priorities as allotted at the national level. This analysis is illustrated using a case for an integrated iron and steel plant in India.

**Key words:** *uniformity, CSR, alignment, national goal, human development*

## 7. STRATEGIC HUMAN CAPITAL FOCUS, MARKETING INNOVATION, AND FIRM SUCCESS OF EXPORTING FURNITURE BUSINESS IN THAILAND

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 Atthaphon Mumi, Mahasarakham Business School, Mahasarakham University, Thailand

### ABSTRACT

*The study investigates the effects of strategic human capital focus on marketing innovation and firm success. According to the existing literature, strategic human capital focus is an origin of marketing innovation that leads to firm success. Thus, strategic human capital focus is important for a long-term survival of firms. Based on human capital theory and knowledge-based view, we postulate that strategic human capital focus create the contextual influence on marketing innovation, and leading to firm success. The sample of 779 furniture export businesses in Thailand and statistics used are tested by ordinary least squared regression. In addition, response bias, validity and reliability were examined by researcher. The results reveal that strategic human capital focus has an impact on marketing innovation. Furthermore, marketing innovation has a positive relationship with firm success. Consequently, theoretical and managerial contributions, and suggestions for future research are presented.*

**Keywords:** *Strategic Human Capital Focus, Marketing Innovation*

## 8. THE RELATIONSHIP BETWEEN INNOVATION CULTURE AND INNOVATION PERFORMANCE

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 Thorhallur Gudlaugsson, School of Business, University of Iceland, Reykjavik, Iceland

### ABSTRACT

*Innovation has mainly been associated with new product development and creation of new processes. This view has been changing, and now innovation can be related to any part of the value chain, whether developing new services, new business models, rethinking cooperation, revenue streams, distribution channels, or management styles. This new view of innovation applies to retailing as well as industry or service. It is, therefore, of increasing interest to gain a deeper insight into factors that have an impact on innovation performance. This research deals with two questions: "Is there a relationship between innovation culture and performance in innovation?" and "Is there a relationship between innovation*

*culture and the front and back end of innovation performance?" The methodology is quantitative, in the form of a survey. The population of interest was firms in Iceland with more than 50 employees in manufacturing, retail and services. A total of 265 managers were contacted and the response rate was 74%. The findings show a strong relationship between innovation culture and innovation performance ( $r=0.56$ ), which is the answer to question one and in line with earlier findings. A strong relationship is noted between innovation culture and the front end of innovation ( $r=0.68$ ), and innovation culture and the back end of innovation ( $r=0.48$ ), which is the answer to question two.*

**Keywords:** Innovation, Innovation culture, Innovation performance, Front end of innovation

## 9. EFFECTS OF LEARNING ORIENTATION ON INNOVATION ADVANTAGE AND FIRM SUSTAINABILITY: AN EMPIRICAL INVESTIGATION OF EXPORTING FURNITURES BUSINESS IN THAILAND

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### ABSTRACT

*The purpose in this study is to investigate the effect of learning orientation on innovation advantage and firm sustainability via a moderating effect of team effectiveness and competitive intensity. Exporting furniture business in Thailand as sample and questionnaires are used as a tool. Results show that learning orientation has a significant positive with innovation advantage and firm sustainability. For moderating effect, team effectiveness moderates the relationship between learning orientation and innovation advantage. For the relationship between innovation advantage and firm sustainability by use competitive intensity is moderating effect. Theoretical and managerial contributions are provided. Conclusion and suggestion for future research are presented.*

**Keywords:** Learning Orientation, Innovation Advantage, Firm Sustainability, Team Effectiveness, Competitive Intensity

## 10. EVALUATION OF SERVICE QUALITY IN LIFE INSURANCE INDUSTRY

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### ABSTRACT:

*To achieve its objectives an insurance company must establish lines of action and product strategy. Service quality expresses the extent to which service meet the requirements of the buyers. The way that buyers perceive the quality of services decisively influence the company's image and therefore quality strategies occupies a privileged position in the policy product. The way that buyers perceive the quality of services decisively influence the company's image and therefore quality strategies. The differences arising between the promised quality of service and the effectively delivered, between the perceived quality and the received quality can alter the image of insurance company. Lack of consumer expectations, failure to comply the promises regarding the quality, poor communication, insufficient involvement of the staff in service delivery, are some of the causes that may cause these differences. Improving the quality of services becomes effective for the company only when it succeeds to change the way the quality of its services is perceived by consumers too. The characteristics of services (intangibility and inseparability) make this quite difficult. The objective of the present study is to compare and analyze the service quality perceptions and expectations of customers about the life insurance companies. The study also seeks to find the relevant dimensions of the SERVQUAL scale in life insurance industry in Romania.*

**Key Words:** Life Insurance, Service quality, Perception, Insurance, SERVQUAL.

## 11. EFFECTS OF INNOVATIVE ORGANIZATION AND PERFORMANCE OF FURNITURE AND HOME DECORATION BUSINESSES IN THAILAND

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 Atthaphon Mumi, Mahasarakham University, Thailand

### ABSTRACT

*The objective of this research is to examine the effects of innovative organization and firm performance of furniture and home decoration businesses in Thailand. This study indicates that Information technology absorptive, learning organization culture and entrepreneurship concentration are antecedent variables. In addition, competitive environment is the moderating variable of the research. Data was collected from 155 furniture and home decoration businesses in Thailand. The results show that innovative organizational is positively related to performance, and Information technology absorptive, learning organization culture and entrepreneurship concentration are positively associated with innovative organizational. For moderating effect, competitive environment significant influences on the relationships between innovative organizational and performance. Theoretical and practical implications are presented. Conclusion and suggestions for future research are also discussed.*

**Keywords:** *Innovative Organization, Information Technology Absorptive, Learning Organization Culture, Entrepreneurship Concentration, Furniture and Home Decoration Businesses.*

## 12. HOW DO CONTROLS AND TRUST INTERACT? THE CASE OF FAILED ALLIANCE NEGOTIATIONS IN THE FINANCIAL SERVICES INDUSTRY

Rainer Lueg, Aarhus University, Denmark  
 Line Dahl Pedersen, Aarhus University, Denmark

### ABSTRACT

*This case study responds to recent calls for investigation of the relationship of trust and control in managing risk during the early negotiation phases of alliances (Cäker, & Siverbo 2011; Faems, Janssens, Madhok, & Van Looy 2008; Vélez, Sánchez, & Álvarez-Dardet 2008). In order to do this, we conduct a case study on the failed alliance negotiation in the Scandinavian financial services industry. Specifically, we investigate the interactions of goodwill trust and competence trust with output, behavioral and social controls on relational, and performance risk. First, we find that the use of diverse controls has ambivalent effects on different forms of trust. Output and behavioral controls among partners have both deteriorated goodwill trust and competence trust during the alliance negotiations. Contrary, social controls were conducive to building both types of trust—yet, social controls were strongly underdeveloped. The latter led to an overly lengthy, two year negotiation period before a disagreement on the alliance was reached. Second, we illustrate how the same control mechanisms can be interpreted differently by negotiation partners, e.g., as a behavioral or a social control. Thereby, the effect of the same control can have ambivalent effects on mutual trust. Third, we address the unresolved issue of the optimal control-trust-risk constellation in early life cycle stages of alliances.*

**Keywords:** *control; risk; trust; alliance; negotiations; failure; financial services.*

## 13. A COMPARATIVE STUDY OF THE ENDORSEMENT OF ETHICAL LEADERSHIP IN THE PRIMARY AND HIGH SCHOOLS AT DAKAHLIA REGION, EGYPT

Dr Ahmed Fathi Agwa, Faculty of Commerce, Mansoura University, EGYPT.

### ABSTRACT

*This research study employed a casual comparative approach to investigating the endorsement of ethical leadership practices of educational leaders in the primary and high schools at Dakahlia region, Egypt. Random samples of 251 of managerial employees in the primary and high schools were selected.*

*The research study used Ethical Leadership Scale (ELS) to measure the ethical components of leadership. Chi-squares and t test results revealed that no statistical differences were noted between the primary and high schools at Dakahlia region regard ethical leadership practices.*

**Key words:** Ethical Leadership, Educational leaders, Exemplary leadership practices, Leadership

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