ABSTRACTS

1. AUDIT MORALITY AND AUDIT PROFESSIONALISM OF TAX AUDITORS IN THAILAND

Daranee Uachanajit, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

ABSTRACT

The objective of this study is to examine the effects of audit morality on audit professionalism through mediating influences of audit planning quality, audit independence and audit practice efficiency, under the conditions of moderating effects of audit experience and ethical orientation. Here, audit morality includes integrity, objectivity, competence, confidentiality, and professional behavior. The sample of the study was 205 tax auditors in Thailand. The results showed that audit morality in the dimension of objectivity and competence has a significant effect on audit planning quality; audit morality in the dimension of professional behavior has a significant effect on audit independence; audit morality in the dimension of competence and professional behavior has a significant effect on audit practice efficiency. The results under the conditions of moderating effect of audit experience show that audit morality in the dimension of objectivity has a significant effect on audit practice efficiency; audit morality in the dimension of competence has a significant effect on audit independence; audit morality in the dimension of professional behavior has a significant effect on audit planning quality. All of these relationships are positive except audit morality in the dimension of objectivity has a negative relationship with audit practice efficiency. In addition, the mediators of audit planning quality, audit independence, and audit practice efficiency have an important influence on audit professionalism under the condition of moderating effect of ethical orientation. This concluded that audit planning quality, audit independence, and audit practice efficiency are mediators of these relationships. Audit experience has a partial moderating effect on these relationships, but ethical orientation is not a moderator in this area. Theoretical and managerial contributions are explicitly provided. Conclusion and suggestions and directions of the future research are highlighted.

Keywords: Audit Morality; Audit Planning Quality; Audit Independence; Audit Practice Efficiency; Audit Professionalism; Audit Experience; Ethical Orientation

2. A CRITICAL REVIEW OF THE IMAGE OF A TOURIST DESTINATION

Sven Kuenzel, University of Greenwich, London, UK / Yancheng Institute of Technology, China
Nektarios Katsaris, University of Greenwich, London, UK

ABSTRACT

This paper investigates the image of a tourist destination. The image of a tourist destination has received some attention in the literature. Nevertheless it remains unclear what influences the overall image of a destination. Consequently a detailed review will be provided to identify the key antecedents of the image. Managerial implications will be presented to support executives in the management of a destination image.

Keywords: Tourist, Destination, Image, Tourism Research, Holiday, Consumer Behavior
3. THE IMPACT OF KEY OPERATING VARIABLES ON CAPACITY UTILIZATION IN A STATEWIDE NETWORK OF ACUTE CARE HOSPITALS

Douglas C. Causey, College of Business, Jackson State University, Jackson, Mississippi, USA
Dharam S. Rana, College of Business, Jackson State University, Jackson, Mississippi, USA
Thabryxelle Hudson, College of Business, Jackson State University, Jackson, Mississippi, USA

ABSTRACT

This study evaluates the effect of several key hospital operating variables on capacity utilization for an entire network of acute care hospitals. The impact of five variables on capacity utilization is examined based on operating data published in the Mississippi Hospital Report from 2000 to 2009. The data was analyzed by multiple regression and the results indicate a significant impact of hospital staffing, total bed availability, average daily census, and geographic dispersion on capacity utilization. The results of this study suggest that significant opportunities exist to improve the capacity management of the entire network. This research contributes to the area of capacity management by demonstrating greater optimization opportunities at the network level as opposed to focusing on the analysis of individual hospital subsystems.

Keywords: Operating Variables, Capacity Utilization, Statewide Network, Acute Care Hospitals, Hospital Efficiency, Hospitals

4. CONFLICTING ISSUES AND CORPORATE SOCIAL RESPONSIBILITY: ALIGNING ORGANIZATIONAL EFFORTS WITH STAKEHOLDER INTERESTS

Stephen C. Betts, William Paterson University, Wayne, New Jersey, USA
Zinaida Taran, Penn State Harrisburg, Middletown, Pennsylvania, USA

ABSTRACT

Corporate Social Responsibility (CSR) can be instrumental in moving society toward sustainability while increasing organizational reputation and brand equity. Ideally CSR activities align with the interests and concerns of the organization’s stakeholder groups. However customers and other stakeholder groups may contain subgroups with interests at odds with one another. Choosing particular CSR activities and directions can be rather challenging in the presence of these conflicting stakeholder concerns. In this paper we explore these conflicts and provide prescriptions to practitioners based on reactive matching and proactive advocacy strategies.

Keywords: Corporate Social Responsibility, Sustainability, Brand Equity, Stakeholders, Conflicting Interests

5. DETERMINANTS OF REPEAT PURCHASE INTEREST IN BED-AND-BREAKFAST ACCOMMODATIONS

Sundaram Dorai, Northeastern Illinois University, Chicago, Illinois, USA

ABSTRACT

This study examines the determinants of consumers' interests in bed-and-breakfast (B&B) inn accommodation. Specifically, this study investigates how consumers' evaluations of service atmospherics, hedonic benefits, social interaction, amenities, and service convenience dimensions of B&B experience relate to their repatronage intentions. The results of regression analysis revealed that positive evaluations on service atmospherics of B&Bs, and opportunity for social interaction with others were related to greater repatronage intentions. Further, positive evaluation of hedonic benefits (feeling of
warmth and excitement) derived from a B&B stay enhanced repatronage intentions. Additionally, any negative opinion with regard to lack of amenities in B&B reduced interest in repeat visits. The results also showed that lower perceived service convenience was unrelated to repatronage intentions.

**Keywords**: Bed-and-breakfast inn, patronage intentions, and determinants of repeat purchase interest

---

6. ORGANIZATIONAL INNOVATION COMPETENCY AND FIRM SURVIVAL: AN EMPIRICAL ASSESSMENT OF AUTOMOTIVE BUSINESSES IN THAILAND

Kanyakan Syers, Mahasarakham Business School, Mahasarakham University, Thailand
Phapruke Ussahawanitchakit, Mahasarakham Business School, Mahasarakham University, Thailand

**ABSTRACT**

The purpose of this study was to examine the relationship between organizational innovation and firm survival in the automotive industry in Thailand, which can assist managers in improving firm performance. The reason for the study is that there appears to be no published information on this relationship as it relates to the Thai automotive industry. Three mediators, namely business excellence, new product development, and marketing advantage were identified, as well as two moderators, namely information technology growth and competitive environment as influencing the relationship between organizational innovation and firm survival. The constructs, three mediators, and two moderators were linked in a conceptual model, which was developed from theoretical considerations and the literature; a total of 17 hypotheses were developed for empirical testing. Data were collected using a questionnaire survey of senior administrators employed by firms from the automotive business in Thailand and analyzed using contingency theory and dynamic capabilities theory to evaluate, statistically, the relationships in the conceptual framework developed. The results show that the hypotheses developed were all strongly supported and that the impact of organizational innovation is mediated by business excellence, new product development, and marketing advantage, as well as each being moderated by information technology growth and competitive environment. Suggestions for future research are made and implications for management are briefly discussed. It may be concluded that businesses that are willing and able to innovate, for example by developing new products, are likely to be more competitive and have a better chance of survival.

**Keywords**: Organizational Innovation, Business Excellence, New Product Development, Marketing Advantage, Information Technology Growth, Competitive Environment
7. **ANTECEDENTS AND CONSEQUENCES OF CORPORATE SOCIAL RESPONSIBILITY IN THAILAND MANUFACTURING**

Cattaleeya Charpvang, Mahasarakham Business School, Mahasarakham University, Thailand
Pawipada Thaweesit, Mahasarakham Business School, Mahasarakham University, Thailand

**ABSTRACT**

This study investigates the relationships between corporate social responsibility and business benefits. Customer orientation, competitor orientation, and employee orientation are antecedents of corporate social responsibility. The data was collected by mail survey questionnaire of Thai manufacturing firms by utilizing the resource-based view (RBV) and stakeholder theory to explain the conceptual framework. The results reveal that corporate social responsibility in terms of economic responsibility and ethical responsibility have a significant positive relationship with business benefits in term of customer loyalty, employee commitment, corporate reputation and financial benefits, whereas legal responsibility and discretionary responsibility do not. Moreover, all of antecedent variables, namely customer orientation, competitor orientation, and employee orientation have a positive effect on corporate social responsibility. Contributions and suggestions are also provided for further research.

**Keyword:** Corporate social responsibility, Customer loyalty, Employee orientation, Corporate reputation, Financial benefits, Customer orientation, Competitor orientation, and Employee orientation

8. **EFFECTS OF CORPORATE INFORMATION REPORTS AND STRENGTH OF BOARD OF DIRECTORS ON CORPORATE CREDIBILITY OF LISTED FIRMS IN THAILAND**

Ingorn Nachailit, Mahasarakham University, Thailand

**ABSTRACT**

This study extends research into whether corporate information reports and the strength of board of directors are related to value of the firm that is corporate credibility. Also, the study considers the role of corporate communication efficiency on that value creation of firm. We find that firms with greater corporate information reports and board of directors have strength associated with significantly high in corporate credibility. This study also finds evidence that greater corporate communication can enhance the strong relationship between corporate information reports and strength of board of directors - corporate credibility.

**Keywords** Corporate Information Reports, Corporate Credibility, Strength of Board of Directors, Corporate Communication Efficiency

9. **ROLE OF SOCIAL EXCHANGE PROCESS AND WORK-RELATED ATTITUDE ON MOTIVATION TO IMPROVE WORK THROUGH LEARNING: AN EMPIRICAL EXAMINATION OF PRIVATE HOSPITAL IN THAILAND**

Veeraya Pataraarechachai, Mahasarakham University, Thailand
Sasi Nophaket, Mahasarakham University, Thailand

**ABSTRACT**

This study examined the relationship among social exchange process, work-related attitude and motivation to improve work through learning (MTIWL) in a sample drawn from 94 human resources managers from the private hospitals in Thailand. It was hypothesized that motivation to improve work through learning would significantly predicted by perceived social exchange process via individuals' work-related attitude (i.e., job satisfaction, and organizational commitment). The hypothesized causal
relationships model were tested using structural equation modeling compete to the original model. Findings indicated that perceived justice and perceived organizational support effects are, in fact, important considerations in predicting motivation to improve work through learning via work–related attitude. Directions for future research focused on organization knowledge culture influences are offered.

**Keywords:** Social exchange process; Work–related attitude; Motivation to Improve Work through Learning

---

10. PRELIMINARY FINDINGS INTO PROJECT MANAGEMENT LEADERSHIP ARCHETYPES

Rodger A. Oren, Bureau of TennCare, Nashville, TN, USA

**ABSTRACT**

The project management field has exploded in recent years in terms of professional societies, certifications and standards, led by the Project Management Institute (PMI). Research in the field has lagged that of other academic segments such as leadership and organizational behavior, providing an opportunity for researchers to investigate behaviors and methods within the profession of project management. During an investigation of project success factors, several items were discovered that contribute to the field and the profession. This article discusses one of the findings; a relationship between two of the variables, the leadership and experience parameters. The findings of the association between a project manager’s leadership style and their experience provides the research and practitioner community with a deeper understanding of the why’s and when’s of the project manager.

**Keywords:** Technology Management; Project Management; Leadership; Project Management Success

---

11. THE EFFECTS OF ACCOUNTING SOCIAL RESPONSIBILITY ON INFORMATION RELIABILITY, STAKEHOLDER ACCEPTANCE, AND CORPORATE IMAGE OF THAI LISTED COMPANIES

Seerungrat Sudsomboon, Mahasarakham Bussiness School, Mahasarakham University, Thailand
Tanyathon Srivichian, Mahasarakham Bussiness School, Mahasarakham University, Thailand

**ABSTRACT**

This study aims at investigating the effects of accounting social responsibility on corporate image of Thai listed companies. Also, information reliability and stakeholder acceptance are mediating variables. Here, 88 Thai listed companies were chosen as the sample. Accounting social responsibility includes four dimensions, namely, appropriate disclosure, truthful information, audit reporting timeliness, and decision making usefulness. The results indicate that truthful information, audit reporting timeliness, and decision making usefulness have significant positive on information reliability and stakeholder acceptance. Likewise, both of mediating variables have positive on corporate image. Giving potential discussion is effectively implemented in the study. Theoretical and professional contributions are explicitly provided. Conclusion and suggestions and directions of the future research are described.

**Keywords:** Accounting Social Responsibility, Appropriate Disclosure, Truthful Information, Audit Reporting Timeliness, Decision Making Usefulness, Information Reliability, Stakeholder Acceptance, Corporate Image
12. EFFECTS OF JOB LOCATION ON INTENTION TO LEAVE

Thomas W. Philippe, St. Petersburg College, St Petersburg FL, USA
Jerry W. Koehler, University of South Florida, Tampa, FL, USA
Kenneth N. Pereira, St. Petersburg College, St Petersburg FL, USA

ABSTRACT

This study was designed to assess the differential effects of employees who work in collocated working environments as opposed to working in a non-collocated environment on their intent to leave their organization. Our hypothesis predicted organizational members working in collocated environments would have lower intent to turnover. One hundred and two questionnaires were completed by faculty at a state college institution. Analysis of variance and T-tests were employed to analyze the attitudes of the respondents. The results of this study confirmed the hypothesis. Collocated employees yielded lower intent to turnover than those employees working in non-collocated environments.

Keywords: collocation, intention to leave, applied management.

13. CONSUMERS’ PERCEPTIONS OF CSR ACROSS CULTURES

Ziad Swaidan, University of Houston-Victoria, Victoria, Texas, USA

ABSTRACT

This research lays the theoretical foundations to explore the relationship between culture and consumers’ perception of corporate social responsibility. This study uses the past research that has explored culture and CSR constructs (independently) to develop the hypotheses of this study. Based on theory and literature review, this study predicts 1) a positive relationship between collectivism and the consumers’ perceptions of CSR and a negative relationship between individualism and consumers’ perceptions of CSR. 2) A negative relationship between masculinity and consumers’ perceptions of CSR and a positive relationship between femininity and consumers’ perceptions of CSR. 3) An inverse relationship between power distance and consumers’ perceptions of CSR. 4) And a positive relationship between uncertainty avoidance and consumers’ perceptions of CSR. The theory, literature review, and hypotheses of this study should prove valuable for marketers because Hofstede’s cultural framework allows marketers to identify differences in consumers’ perceptions of CSR among consumers across cultures and thus provides a theoretical base for designing more effective global CSR strategies.

Key Words: Corporate Social Responsibility, Culture, Hofstede’s Theoretical Framework, Carroll CSR model, Conceptualization, Literature Review

14. GROWING UNDERGROUND ECONOMY; THE EVIDENCE, THE MEASURES, AND THE CONSEQUENCES

Reza Varjavand, Saint Xavier University, Chicago, Illinois, USA

ABSTRACT

The underground economy (UE) in the United States has kept growing especially during recent years, especially following the great recession of 2007. It is a ubiquitous problem and like other economic ills it has no definitive cure. For the most part, cash transactions or illegal enterprises such as drug trafficking, prostitution, and gambling constitute the lion’s share of an underground economy; it is not, however, limited to such activities. Legal transactions or jobs can also go underground for various reasons, most notably the avoidance of having to pay taxes or receiving government handouts while working at a paid
job. Accurate assessment of the actual size of the UE is next to impossible for the obvious reasons that its activities are clandestine and its inhabitants remain anonymous. For that reason, researchers have utilized a variety of proxy measures; the most often relied upon is the amount of currency in circulation, cash outside commercial banks. This paper discusses some of these measures together with the detrimental consequences of underground economy. The distortions created by the UE are damaging not only to the official economy but also to government policy makers because these distortions impede their ability to make proper macroeconomic decisions that are based on accurate assumptions about economic variables such as the poverty rate, the unemployment rate, and the pace of aggregate income and spending. The UE is obviously a more complicated issue than what is addressed by this paper. More thorough and timely analyses backed by empirical evidence are necessary to the formulation of effective remedies for the UE and its related problems. Also, policy makers need to have accurate estimates of its size and causes in order to be able to devise suitable economic policies.

15. STRATEGIC REFORMS IN SAUDI ARABIA AND THE READINESS OF SAUDI ENTERPRISES FOR GLOBAL COMPETITIVENESS IN LIGHT OF THE WTO MEMBERSHIP

Abdulwahab S. Al-Kahtani, King Fahd University of Petroleum and Minerals, Dhahran, Saudi Arabia

ABSTRACT

The main objective of this paper is to shed light on the strategic economic reforms in Saudi Arabia and the readiness of Saudi enterprises to compete in the global environment in light of Saudi Arabia’s accession to the WTO. Readiness of the Saudi enterprises was assessed by their current and future level of competitiveness in various functions necessary for the creation of a sustainable competitive advantage. Functional, technical and managerial competencies and capabilities are important determinants of business strength in order to compete successfully. Saudi enterprises must focus their efforts on developing a sustainable competitive advantage through efficiency, quality, innovation, and responsiveness to customers’ needs and wants. Saudi firms can find opportunities in the WTO accession only if they become ready to compete in local and global markets.

Keywords: Saudi Arabia; Strategic Reforms; WTO; Global Challenges; Sustainable Competitive Advantage; Subsidies; Global Competitiveness