
ABSTRACTS**1. CONSUMER PERCEPTIONS REGARDING SHOPPING MALLS
IN EMERGING MARKET OF KAZAKHSTAN**

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ABSTRACT

This study reports on qualitative study conducted about consumer perceptions towards shopping malls of Almaty city, Kazakhstan. The results of the interviews conducted with customers as well as with marketing & PR managers of major shopping centers revealed key services which drive citizens towards specific shopping center.

Shopping malls in Kazakhstan are expected to organize sales and discount events regularly in order to generate inflows of visitors. The insights from interviews with managers demonstrate that customers of shopping malls expect wider variety of entertainment activities involving whole family.

Keywords: *Shopping Center, Perception, Kazakhstan, Emerging Market.*

**2. ACCOUNTING EXPERTISE ORIENTATION AND PROFESSIONAL SURVIVAL:
EVIDENCE FROM BOOKKEEPERS IN THE NORTHEASTERN OF THAILAND**

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ABSTRACT

This study examines the relationships among accounting expertise orientation and professional survival. Accounting expertise orientation consists of problem solving ability, accounting practice professionalism, best decision making skills, technical knowledge experience, and accounting standards implementation capability. Data was collected by questionnaires from the bookkeepers in the northeastern of Thailand and involved 121 completed questionnaires are used in the analysis. The results show that accounting practice professionalism, best decision making skills, and technical knowledge experience have a significant positive effect on accounting practice efficiency and professional survival. In addition, problem solving ability and accounting standards implementation capability have a significant positive effect on accounting practice efficiency, but does not affect professional survival. Moreover, accounting practice efficiency has a significant positive effect on job efficiency, job quality, and job success. Job efficiency, job quality, and job success have an important positive impact on professional survival. Likewise, continuous learning is a moderator of the accounting expertise orientation-accounting practice professionalism and accounting standards implementation capability-professional survival positive relationships. In contrast, continuous learning is a moderator of the accounting expertise orientation-technical knowledge experience-professional survival negative relationships. Remain of this study, contributions and suggestions for further research as show below.

Keywords: *Accounting Expertise Orientation; Problem Solving Ability, Accounting Practice Professionalism; Best Decision Making Skills; Technical Knowledge Experience; Accounting Standards Implementation Capability; Accounting Practice Efficiency; Job Efficiency; Job Quality; Job Success; Professional Survival; Continuous Learning*

3. PROFESSIONAL LEARNING INTEGRATION AND AUDIT SUCCESS: EVIDENCE FROM CPAs IN THAILAND

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ABSTRACT

The objective of this research is to investigate the effects of professional learning integration and audit success for certified public accountants (CPAs) in Thailand. The professional learning integration consists of continuous well-developed strive, comprehensive experience diversity, experimentation compliance orientation and reflective questioning mind awareness. The consequence of professional learning integration is audit specialization and audit success. The 103 CPAs in Thailand are samples of this research. The results show that continuous well-developed strive, experimentation compliance orientation and reflective questioning mind awareness have a positive relationship with audit specialization and audit success. Specifically, audit creativity positively moderates the relationship between audit specialization and audit success; and professional commitment positively moderates the relationship between continuous well-developed strive and audit success.

Keywords: *Professional Learning Integration, Audit Creativity, Audit Specialization, Professional Commitment and Audit Success*

4. ACCOUNTING INFORMATION SYSTEM COMPETENCY AND GOAL ACHIEVEMENT: INFORMATION TECHNOLOGY AND COMMUNICATION BUSINESSES IN THAILAND

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ABSTRACT

The study investigates the relationship between accounting information system competency and financial reporting quality, information reliability, and information usefulness. The effect of financial reporting quality on decision making effectiveness and goal achievement is also examined. Moreover, this study investigates the effect of the information technology capability of AIS competency. Theories used to develop a conceptual framework are Resourced-Based View, and Organizational Information Processing Theory. Data were collected from 277 information technology and communication businesses in Thailand by questionnaire mail survey and the key informant is an accounting executive of each firm. The ordinary least square regression is the statistical used to test the hypotheses. The results indicate that AIS competency positively influences financial reporting quality and decision making effectiveness have positive influence on goal achievement. In addition, the results demonstrate that information technology capability positively affect AIS competency, and information usefulness and information reliability. The implications, suggestions, and limitations for further research are also provided.

Keywords; *Accounting Information System Competency, Resource-Based View, Organizational Information Processing Theory, Financial Reporting Quality, Goal Achievement*

5. AN INCOMPLETE OPTIMAL CURRENCY AREA: THE ISSUE OF MIGRATION IN THE EUROZONE

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ABSTRACT

The main objective of this study is to test if the Eurozone a decade after its launch can be considered an optimal currency area (OCA) as defined by Mundell (1961). In an OCA, asymmetric shocks – as

the ones experienced by the Eurozone following the recent financial crisis – may be dampened by two instruments: fiscal transfers from one country to another, or migration. As fiscal transfers in the Eurozone are low, we study the economic significance of migration flows as automatic stabilizers of the currency area. We assume that there is a strong relationship between unemployment and relative wealth on migration rates. We use panel regressions to test these relationships and find out that migration between member states is very low after the Euro's first decade. Combined with the lack of significant fiscal transfers we conclude that the currency union is still not an OCA.

Keywords: Eurozone, labor mobility, Optimal Currency Area

6. THE MEDIATION ROLE OF INFORMATION RELEVANCE IN THE RELATIONSHIP BETWEEN STRATEGIC INTELLECTUAL CAPITAL INFORMATION REPORTING AND BUSINESS PERFORMANCE: EVIDENCE IN THAILAND

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ABSTRACT

The purpose of this study is to examine the mediating effect of information relevance on the relationship between strategic intellectual capital information reporting and business performance of Thai listed firms. The findings indicated that strategic intellectual capital information reporting is significantly and positively related to information relevance, and business performance. Moreover, information relevance is significantly partially mediated in the relationship between strategic intellectual capital information reporting and business performance. Contribution, suggestions for future research direction and conclusions are described.

Keywords: *Strategic Intellectual Capital Information Reporting, Information Relevance, and Business Performance.*

7. ONLINE PRIVACY CONCERNS: GENDER DIFFERENCES AMONG HISPANIC UNDERGRADUATE STUDENTS

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ABSTRACT

This study examines the attitudes of Hispanic undergraduate college students toward online privacy and data security using a sample of students from a Hispanic Serving Institution (HSI) in a southwestern U.S. state. The findings indicate that both males and females express high levels of concern about online privacy and data security, and that the level of concern for females is consistently higher than for males.

Neither males nor females consider Facebook particularly trustworthy in terms of protecting or using their personal information, and both expressed concerns about privacy issues. Males had more concerns than females about harm from Facebook's sharing of personal information with third parties. Females were less concerned about third party information releases but were more concerned with other invasions of privacy that might come from the public or those with free access to information through the social network. Designers and marketers can respond to female concerns by creating features and controls to limit access to sensitive information transparently. Developing privacy

policies that limit possibilities for sharing information with third parties that could harm the user may alleviate some male fears.

Keywords: *Social Networking, Hispanic Serving Institution, Privacy, Security, Transparency, Internet*

8. STRATEGIC ENTERPRISE RESOURCE PLANNING MANAGEMENT AND FIRM SUCCESS OF FOOD BUSINESSES IN THAILAND: AN EMPIRICAL INVESTIGATION OF THE ANTECEDENTS AND CONSEQUENCES

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ABSTRACT

Strategic enterprise resource planning (ERP) management as essential to business accomplishment. The objective of this study is to investigate the effect of strategic ERP management on firm success through business information advantage, and business operational effectiveness. Also, the associated roles of proactive vision, IT infrastructure, and environmental uncertainty influence strategic ERP management and are investigated through organizational learning capability as a moderator. A questionnaire was used to collect the data from 82 food businesses in Thailand. The results show that strategic ERP management significantly and positively relate to business information advantage, business operational effectiveness, and firm success. In addition, proactive vision, IT infrastructure, and environmental uncertainty significantly and positively relate to strategic ERP management. Surprisingly, there are very few studies showing a positive significant effect of organizational learning capability as the moderating effect of relationships between strategic ERP management and its antecedents. Potential discussion with the research results is effectively implemented in the study. Because the sample is only chosen from one industry such as food businesses, the generalizability may need to be confirmed. Theoretical and managerial contributions are explicitly provided. A conclusion, suggestions, and directions for future research are recommended.

Keywords: *Strategic ERP management, Business Information Advantage, Business Operational Effectiveness, Proactive Vision, IT infrastructure, Environmental Uncertainty, Organizational Learning Capability*

9. THE INTEGRATED INFORMATION SYSTEMS EFFECTIVENESS IN THAI INDUSTRIAL FIRMS: AN EMPIRICAL RESEARCH OF ITS ANTECEDENTS AND CONSEQUENCES

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ABSTRACT

This study aims at investigating the effects of integrated information systems effectiveness (IISE) on accounting information quality, decision-making efficiency, perceived systems success and firm performance. External facilitators and top management support are assigned as antecedents of the IISE and enabling control which is determined as the moderator variable relationship. The Resource-Based View theory and contingency theory are fundamental to the study. A questionnaire is used as an instrument for data collection from accounting managers, accounting executives or chief financial officers of each firm who are the key informants of this study. There are 121 Thailand industrial firms of which OLS regression examines in this study. The results indicate that the IISE has a significant positive effect on accounting information quality, decision-making efficiency, perceived systems success and firm performance. Moreover, external facilitators and top management support has a significant positive effect with the IISE as a result. Surprisingly, moderating enabling control does not have an influence on the relationships between the IISE and its consequences. Potential discussion

with the research results is effectively implemented in the study. Theoretical and managerial contributions are explicitly provided. A conclusion, suggestions, and directions for future research are recommended.

Keywords: *Integrated Information Systems Effectiveness, Decision-making Efficiency, Perceived Systems Success, Enabling Control, External Facilitators, Top Management Support*

10. TO REFORM OR NOT TO REFORM...THAT IS NOT THE QUESTION: EVIDENCE FROM LEBANON

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ABSTRACT

This paper uses a Dynamic Computable General Equilibrium Model to simulate the impacts of major reforms (inspired by the 2007 Paris III Conference) on the macroeconomic variables in Lebanon. The model simulates the growth rate of these variables on the short, medium and long terms. This study conducts 5 different simulation scenarios: Status-quo, Growth-enhancing reforms, Social reforms, Fiscal adjustment and Structural reforms, and Privatization. Fiscal adjustment and Structural reforms seem to be the most beneficial scenario for Lebanon.

Keywords: *dynamic CGE models, Lebanon, reforms, public debt.*

11. BRIDGING THE GAP BETWEEN INTELLECTUAL CAPITAL AND SUSTAINABILITY REPORTING: CURRENT TRENDS AND EMERGING ISSUES.

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ABSTRACT:

At the dawn of the knowledge economy, the emphasis placed on intangible resources, organizational competencies and, more generally, on firm-specific factors, has significantly contributed in creating a broad consensus on the crucial role played by non-physical assets in the organizational value creation process. In parallel with the development of alternative reporting systems that take intangibles into consideration, the last decade of the twentieth century has witnessed the emergence of a novel business paradigm for Sustainability accounting. Following the increased incidences of corporate scandals and environmental disasters, in fact, the pressure on enterprises to concurrently demonstrate their performance against economic, environmental and social parameters has been drastically amplified. Under these premises, the idea of an integrated approach to corporate reporting has started gathering momentum within the past few years. Recent studies have attempted to evaluate the potential of an integrated reporting framework which combines Intellectual Capital on the one hand and Sustainability on the other. At the present time, however, the academic literature on the topic is rather limited in extent. Therefore, the present contribution endeavours to shed light on the current debate taking place among Intellectual Capital scholars in this emerging field of research.

Keywords: *Intellectual Capital and Sustainability, Integrated Reporting.*
